

Questions from ARTS Proforma Cost Report Training 7/29/21 and 7/30/21

- Question: Do the professional fees include more than physicians, such as LMHPs for psychotherapy individual /groups for example?
 - Per the Addiction and Recovery Treatment Services Manual, Chapter IV, “Professional Services” are services provided within a residential treatment center setting that are billed separate from the per diem rate. Those services include physician services, other medical and psychological services including those furnished by licensed mental health professionals and other licensed or certified health professionals.
- Question: What is a related organization?
 - Related organizations per CMS Pub 15-1: 1000 – *Costs applicable to services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control are includable in the allowable cost of the provider at the cost of the related organization. The cost must not exceed the price of comparable services, facilities for supplies that could be purchased elsewhere.*
- Question: We’ve had some vacant positions during COVID that would typically be a part of our expenses. How can we account for those expenses?
 - The cost report information given should be for a full year of expenses that have occurred for providers that are in operation. If your current fiscal year costs do not reflect what would be typically spent because of COVID, you can use the expenses for FYE 2018.
- Question: When is the cost report due?
 - DMAS is strongly urging that all proforma cost reports be submitted by August 31, 2021. Providers who do not submit a cost report will be set at 75% of the rate ceiling.