

GLOSSARY OF SOME COST REPORT TERMS

ITEM	DESCRIPTION/DEFINITION
ADAP/ADVP	Adult Day Activity Program/Adult Day Vocational Program. This is a type of service provided with Pioneer funds.
AHA	American Hospital Association
AP	Associate Professional - means an individual in the mental health, developmental disabilities & substance abuse services system who is a graduate of a college or university with a Masters or bachelor's degree in a human services field. Or a registered nurse who is licensed to practice in the State of North Carolina by the North Carolina Board of Nursing with less than 4 yrs of mh/dd/sa experience.
AUPs	Agreed Upon Procedures
Available Hours	Hours in which the LME was open and available to provide a service.
CAFR	Comprehensive Annual Financial Report
CAP	CAP MR/DD means Community Alternative Program for Mentally Retarded and Developmentally Disabled individuals. It is a program fully funded through Medicaid.
CBS	Client Behavioral Service
CPT Code	Current Procedural Terminology Code
CTSP	Community Treatment Service Program (old Willie M.). This is a target population assigned to a group of children clients receiving these services and qualifying for this funding.
DMA	Division of Medical Assistance
DMH	Division of Mental Health
Financial Assistance Contracts	Contracts in which the area program/LME did not incur in expenditures on their books the full cost of the service. There may have been United Way or other donated funds which helped support the units provided.
Fixed Asset	Assets which you would NOT take with you if you left a particular facility and area of operation. For example, buildings, driveways, built in air conditioning units, etc.
FSR	Financial Status Report - Non-UCR funds request report
FTE	Full-time equivalent. If a person works full time for one year with an agency, they are consider 1 FTE. If they only worked half time for a full year, they would be 0.5 FTEs. FTEs can be calculated based on the total number of hours worked divided the total time available to work (if 40hrs a week times 52 weeks a year is 2,080).
HCPCS Code	Healthcare Common Procedure Coding System
HIPPA	Health Insurance Portability and Accountability Act
ICF-MR/DD	Intermediate Care Facility-Mental Retardation/Developmental Disability
IPRS	Integrated Payment & Reporting System
LME	Local Management Entity - the name of the Area programs as they transfer out of providing direct services to clients to managing the services delivery in their area of the state through the North Carolina mental health reform.
LP	Licensed Professional - means an individual who holds a license or provisional license issued by the governing board regulating a human service profession in the State of North Carolina.
Moveable Asset	Assets which you would take with you if you left a particular facility and area of operation. For example, furniture, cars, window air conditioner units, portable fans, etc.

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MRMI	Mental Retarded/Mental Illness (old Thomas S.). This is a target population assigned to a group of adult clients receiving these services and qualifying for this funding.
Non-system Assigned Cost Centers	Cost centers which you add to the cost finding application to which you assign persons and costs.
Non-UCR funds	Funds provided to area programs/LMEs not based on a unit of service being provided, but given to the area program/LME to service or begin services to a given population of clients.
NPI	National Provider Identifier. This is a 10 digit number required by HIPPA. All health care providers are required to have an NPI number by May 23, 2008.
Other Adjustments	These are adhoc adjustments for which you may need to back out of the cost finding expenditures non-allowable costs. Examples of this would be: Personal expenditures for the clients not related to treatment, reimbursable sales tax, revenue received for expenditures incurred (purchase MIS services from other area program, registration fees for a conference you provided, Clozapine drug expenses for which you were reimbursed, food/snack bar revenue, insurance recoveries, attorney fees due to lawsuits, bad debt, fines and penalties, etc.
Other Units Provided; Not in Costs	This line should only contain units which were provided by a contract agency above and beyond the contract number of units.
Out of Compliance adjustments	These are items related to your audit that are out of compliance and for which you were not able to correct and re-issue your audit. These could result in adjustments.
Parp	Paraprofessional - means an individual who has a GED or high school diploma to provide a mental health, developmental disability, substance abuse service.
QP-L	Qualified Professional - Licensed
QP- non/L	Qualified Professional - Non Licensed
System Assigned Cost Centers	Cost centers already available in the cost finding application, to which you assign persons and costs.
UCR	Unit cost reimbursement - meaning you are reimbursed/paid for a service as you provide units of service.