

Nursing Facility Cost Reporting

Important Changes to the 2015 Automated Cost Report (ACR):

- » **Line Added to Schedule A:** Record the date and number of beds involved in a change of licensed beds.
- » **Two columns have been added to Schedule A-1:** To record MyCare Ohio Medicaid days and MyCare Ohio Medicare days. See the NF Cost Report Instructions for further guidance.
- » **Employee Retention Rate area on Attachment 8:** Updated; see the NF Cost Report Instructions for further guidance.
- » **Preferences for Everyday Living Instrument (PELI) question:** Added to Attachment 8.

Download the latest Automated Cost Report and instructions here:

<http://medicaid.ohio.gov/PROVIDERS/ProviderTypes/LongTermCareFacilities/AutomatedCostReporting.aspx>

Please Note: If you have the prior year ACR on your computer, remove it before downloading the current version.

ODM no longer accepts ACR submissions via floppy disc. Please submit cost reports via compact disc (CD) or flash drive.

Frequently Asked Questions:

What are the rule cites for the Automated Cost Report?

- » NF: Ohio Administrative Rule (OAC) 5160-3-42.1 Appendix A
- » ICF-IID: Ohio Administrative Rule (OAC) 5123:2-7-12 Appendix A

When must Automated Cost Reports be filed?

- » All ACRs must be postmarked on or before March 31st.
- » Revised ACRs must be postmarked no later than May 30th.
- » ACRs filed after June 1 will be considered *Amended Cost Reports*.
- » Nursing Facility Cost Reports not considered complete and adequate by May 31st will not be used in the calculation of the quality incentive payment.

How do I request a CY 2015 extension?

- » Submit your request for a CY 2015 extension on your organization's letterhead via email to:
NURSING.HOME.CORRESPONDENT@medicaid.ohio.gov

Errors identified on my ACR require that I resubmit the report. How long do I have to resubmit?

- » ODM requests a one business day turnaround for resubmission of cost reports and signature pages.
- » The media "label" must be marked accordingly upon submission to ODM:

Original:	Revised:	Amended:
Provider Name	Provider Name	Provider Name
Provider Number	Provider Number	Provider Number
Submission Date	Submission Date	Submission Date
ACR Calendar Year	ACR Calendar Year	ACR Calendar Year

- » *Please Note: Failure to submit a complete and adequate Cost Report can result in the termination of the Medicaid Provider Agreement.*

How do I close the current Automated Cost Report and reopen it using the form for a different year?

- » Use the "Change CR Year" function.

Where do I report change of ownership expenses – Capital Cost?

- » Report capital costs due to a change in ownership (step up) on Schedule D, and D-1, Group B.
- » These costs are required to be reported in Group B on subsequent filed Cost Report.

Where do I report owners' wages?

- » If there are owners' wages present on Schedules C-1 and/or C-2, owners' wages must be reported on Attachment 6.
- » If these sections do not correspond with one another you will be asked to re-file your Cost Report.

What if the number of beds certified as nursing facility beds by the Ohio Department of Health changes during the middle of a given month?

- » Calculate a weighted average for that particular month rounded to the nearest whole number.

How do I report employees on FMLA, worker's compensation, etc. when reporting retention ratios?

- » All employees on the payroll should be counted when reporting retention ratios, regardless of their pay status.

How do I report the Bureau of Worker's Compensation refund from Class Action Settlement "San Allen" for years 2001-2008?

- » This refund should not affect the current year's income and expenditures because it is for prior accounting periods.
- » Treat the refund as other income. Use account #5400 for the current cost report year.
- » See memo [online](#) dated 7/7/15.

How do I report the Bureau of Worker's Compensation transition credit for the prospective billing system?

- » This credit refund is applicable within the current year, therefore, adjust the current year's expenditures accordingly.
- » See memo [online](#) dated 6/30/15.

How do I to report the Bureau of Worker's Compensation refund for the "Billion back" program?

- » This refund should not affect the current year's income and expenditures because it is for prior accounting periods.
- » Treat the refund as other income. Use account #5400 for the current cost report year.
- » See memo [online](#) dated 6/30/15.

Questions? Contact: nursing.home.correspondent@medicaid.ohio.gov or 614-752-4389

For more information, go online:

<http://medicaid.ohio.gov/PROVIDERS/ProviderTypes/LongTermCareFacilities/AutomatedCostReporting.aspx>