Ohio Administrative Code

Rule 5160-2-23 Cost reports.

Effective: January 1, 2016

(A) For cost-reporting purposes, the medicaid program requires each eligible provider, as defined in rule 5160-2-01 of the Administrative Code, to submit periodic reports that generally cover a consecutive twelve-month period of the provider's operations. Failure to submit all necessary items and schedules will delay processing and may result in a reduction of payment or termination as a provider as described in paragraph (A)(7) of this rule.

Effective for medicaid cost reports filed for cost-reporting periods ending in state fiscal year (SFY) 2003, and each cost-reporting period thereafter, any hospital that fails to submit cost reports on or before the dates specified by ODM shall be fined one thousand dollars for each day after the due date that the information is not reported.

The hospital shall complete and submit the ODM 02930 "Ohio Medicaid Hospital Cost Report" that is applicable to the state fiscal year in which the hospital's cost reporting period ends. The hospital's cost report must:

(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 hospital's reporting period.

(2) Include all information necessary for the proper determination of costs payable under medicaid, including financial records and statistical data.

(3) Be submitted in accordance with the cost report instructions and include an electronic copy of the medicare cost report, which must be identical in all respects to the cost report submitted to the medicare fiscal intermediary.

(4) Include the cost report certification executed by an officer of the hospital attesting to the accuracy of the cost report and to the accuracy of the OBRA survey. In addition, all subsequent revisions to

the cost report must include an executed certification.

(5) Effective for medicaid cost reports filed for cost-reporting periods ending in SFY 2003, and each cost-reporting period thereafter, the executed certification shall require the officer of the hospital to acknowledge that an independent, certified public accountant, has successfully verified the data reported on "Schedule F" of the cost report in accordance with the procedures included in the cost report instructions. In addition, all subsequent revisions to "Schedule F" shall also be successfully verified by an independent, certified public accountant in accordance with the recertification procedures included in the cost report instructions.

(6) For hospital reporting periods ending between January first and June thirtieth the cost report must be postmarked on or before December thirty-first of the same calendar year. For hospital reporting periods ending between July first and December thirty-first, the cost report must be postmarked on or before June thirtieth of the following calendar year.

(a) Extensions may be granted as specified in the cost report instructions.

(b) The department may grant a blanket extension that affects one or both of the due dates described in paragraph (A)(6) of this rule. When the department grants a blanket extension, hospitals may still request an extension as specified in paragraph (A)(6)(a) of this rule.

(7) Hospitals that fail to submit cost reports timely as described in paragraph (A) of this rule will receive a delinquency letter from ODM and are subject to notification that thirty days following the date on which the cost report was due, payments for hospital services will be suspended. Suspension of payments will be terminated on the fifth working day following receipt of the delinquent cost report. At the beginning of the third month following the month in which the hospital cost report became overdue, if the cost report has not yet been submitted, termination of the provider from the program will be proposed in accordance with Chapter 5160-1 of the Administrative Code.

(8) Hospitals shall separately report all supplemental payments received for services provided during the cost report period, including "Upper Limit Payments and Medicaid Managed Care Incentive Payments," as established by Section 309.30.33 of Am Sub. H.B. 153 of the 129th General Assembly, and continued as a baseline program.

(B) Hospitals having a distinct part psychiatric or rehabilitation unit recognized by medicare in accordance with the provisions of 42 C.F.R. 412.25 effective as of October 1, 2014, 42 C.F.R. 412.27 effective as of October 1, 2014, and 42 C.F.R. 412.29 effective as of October 1, 2014, must identify distinct part unit costs separately within the cost report as described in paragraph (A) of this rule.

(C) Ohio hospitals performing ambulatory surgery within the hospital outpatient setting must identify ambulatory surgery costs and charges separately within the cost report as described in paragraph (A) of this rule.

(D) Ohio hospitals providing services to medicaid managed care plan (MCP) enrollees must identify MCP costs, charges and payments separately within the cost report as described in paragraph (A) of this rule.

(E) It is not necessary for the hospital to wait for the medicare (Title XVIII) audit in order to file the initial cost report for the stated time period. The interim cost report filing can be audited by ODM prior to any applicable final adjustment and settlement. If an amount is due ODM as a result of the filing, payment must be forwarded, in accordance with the cost report instructions, at the time the cost report is submitted for it to be considered a complete filing. Any revised interim cost report must be received within thirty days of the mailing of the interim cost settlement. A desk audit will be performed by the hospital audit section on all as filed and interim cost reports. An interim cost settlement by ODM does not preclude the finding of additional cost exceptions in a final settlement for the same cost-reporting period.

(1) If an amended medicare cost report is filed with the medicare fiscal intermediary, a copy of the amended medicare cost report must be filed with the hospital audit section. Information contained in the amended medicare cost report will be incorporated into the interim cost report, as originally filed, if received prior to interim settlement; otherwise, it is subject to the provisions of paragraph (E) of this rule.

(2) Adjustments may be made to the interim cost report as described in rule 5160-2-24 of the Administrative Code.

(F) Out-of-state providers that are paid on a non-diagnostic related groups (DRG) prospective payment basis as described in rule 5160-2-22 of the Administrative Code and provide inpatient and/or outpatient services to eligible Ohio Title XIX recipients will be required to file the cost report identified in this rule.