



Ohio Revised Code Section 5165.10 Annual cost report.

Effective: September 15, 2014

Legislation: House Bill 483 - 130th General Assembly

(A) Except as provided in division (C) of this section, each nursing facility provider shall file with the department of medicaid an annual cost report for each of the provider's nursing facilities that participate in the medicaid program. The cost report for a year shall cover the calendar year or the portion of the calendar year during which the nursing facility participated in the medicaid program. Except as provided in division (D) of this section, the cost report is due not later than ninety days after the end of the calendar year, or portion of the calendar year, that the cost report covers.

(B) If a nursing facility undergoes a change of provider that the department determines, in accordance with rules adopted under section 5165.02 of the Revised Code, is not an arm's length transaction, the new provider shall file the nursing facility's cost report in accordance with division (A) of this section and the cost report shall cover the portion of the calendar year during which the new provider operated the nursing facility and the portion of the calendar year during which the previous provider operated the nursing facility.

(C) The provider of a new nursing facility is not required to file a cost report in accordance with division (A) of this section for the first calendar year that the provider has a provider agreement for the nursing facility if the initial provider agreement goes into effect after the first day of October of that calendar year. The provider shall file a cost report for the nursing facility in accordance with division (A) of this section for the immediately following calendar year.

(D) The department may grant to a provider a fourteen-day extension to file a cost report under this section if the provider provides the department a written request for the extension and the department determines that there is good cause for the extension.
