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OHIO LEGISLATIVE SERVICE
COMMISSION
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Ohio Administrative Code

Rule 5160-2-23 Cost reports.

Effective: February 19, 2023

(A) For cost-reporting purposes, each eligible provider, as defined in rule 5160-2-01 of the Administrative Code, is 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.

Any hospital that fails to submit cost reports on or before the dates specified by the department of medicaid (ODM) will be fined one thousand dollars for each day after the due date that the information is not reported.

The hospital is to 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 is to:

(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 is to 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 Omnibus Budget Reconciliation Act (OBRA) survey. In addition, all subsequent revisions to the cost report are to include an executed certification.

(5) The executed certification is to include an acknowledgement by the officer of the hospital 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" are also to 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 is to 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 is to 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 are to separately report all supplemental payments received for services provided during the cost report period, including;

(a) "Medicaid Managed Care Incentive Payments," as established by Section 309.30.33 of Amended Substitute House Bill 153 of the 129th General Assembly, and continued as a baseline program, and

(b) "Hospital Additional Payments," as established by Section 16 of Amended Substitute Senate Bill 310 of the 133rd General Assembly and continued in Section 333.45 of Amended Substitute House Bill 110 of the 134th General Assembly.

(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, 2022, 42 C.F.R. 412.27 effective as of October 1, 2022, and 42 C.F.R. 412.29 effective as of October 1, 2022, are to 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 are to 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 entities (MCE) enrollees are to identify MCE 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 is to 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 is to be received within thirty days of the mailing of the interim cost settlement. A desk audit will be performed by the hospital cost report review and 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 is to 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.

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(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 hospitals 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 either inpatient or outpatient services, or both, to eligible Ohio medicaid recipients will be assigned a cost-to-charge ratio as described in rule 5160-2-22 of the Administrative Code. .