



## Ohio Revised Code

### Section 5124.101 Cost reports for downsized or partially converted provider.

Effective: July 1, 2018

Legislation: House Bill 24 - 132nd General Assembly

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(A) The provider of an ICF/IID in peer group 1-A, peer group 2-A, peer group 3-A, peer group 4-A, peer group 1-B, or peer group 2-B that becomes a downsized ICF/IID or partially converted ICF/IID on or after July 1, 2013, or becomes a new ICF/IID on or after that date, may file with the department of developmental disabilities a cost report covering the period specified in division (B) of this section if the following applies to the ICF/IID:

(1) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID, the ICF/IID has either of the following on the day it becomes a downsized ICF/IID or partially converted ICF/IID:

(a) A medicaid-certified capacity that is at least ten per cent less than its medicaid-certified capacity on the day immediately preceding the day it becomes a downsized ICF/IID or partially converted ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than it has on the day immediately preceding the day it becomes a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID, the ICF/IID's beds are from a downsized ICF/IID and the downsized ICF/IID has either of the following on the day it becomes a downsized ICF/IID:

(a) A medicaid-certified capacity that is at least ten per cent less than its medicaid-certified capacity on the day immediately preceding the day it becomes a downsized ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than it has on the day immediately preceding the day it becomes a downsized ICF/IID.

(B) A cost report filed under division (A) of this section shall cover the period that begins and ends as follows:



(1) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(a) The period begins with the day that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID.

(b) The period ends on the last day of the last month of the first three full months of operation as a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID:

(a) The period begins with the day that the provider agreement for the ICF/IID takes effect.

(b) The period ends on the last day of the last month of the first three full months that the provider agreement is in effect.

(C)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, the provider also shall do both of the following:

(a) File with the department a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code;

(b) File with the department another cost report for the ICF/IID that covers the portion of the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. Instead, the provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.



(3) If the department accepts a cost report filed under division (A) of this section for a new ICF/IID that has a provider agreement that takes effect on or before the first day of October of a calendar year, the provider also shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the portion of that calendar year that the provider agreement was in effect.

(4) If the department accepts a cost report filed under division (A) of this section for a new ICF/IID that has a provider agreement that takes effect after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. The provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.

(D) The department shall refuse to accept a cost report filed under division (A) or (C)(1)(b) of this section if either of the following apply:

(1) Except as provided in division (E) of section 5124.10 of the Revised Code, the provider fails to file the cost report with the department not later than ninety days after the last day of the period the cost report covers;

(2) The cost report is incomplete or inadequate.

(E) If the department accepts a cost report filed under division (A) or (C)(1)(b) of this section, the department shall use that cost report, rather than the cost report that otherwise would be used pursuant to section 5124.17, 5124.171, 5124.19, 5124.195, 5124.21, 5124.211, 5124.23, or 5124.231 of the Revised Code, to determine the ICF/IID's medicaid payment rate in accordance with this chapter for ICF/IID services the ICF/IID provides during the period that begins and ends as follows:

(1) For a cost report filed under division (A) of this section, the period begins on the following:

(a) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(i) The day that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID if that day



is the first day of a month;

(ii) The first day of the month immediately following the month that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID if division (E)(1)(a)(i) of this section does not apply.

(b) In the case of a new ICF/IID, the day that the ICF/IID's provider agreement takes effect.

(2) For a cost report filed under division (A) of this section, the period ends on the following:

(a) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(i) The last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID is paid a rate determined using a cost report filed under division (C)(1)(b) of this section if the ICF/IID became a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year;

(ii) The last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using a cost report that division (C)(2) of this section requires be filed in accordance with division (A) of section 5124.10 of the Revised Code if the ICF/IID became a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year.

(b) In the case of a new ICF/IID, the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using a cost report that division (C)(3) or (4) of this section requires be filed in accordance with division (A) of section 5124.10 of the Revised Code.

(3) For a cost report filed under division (C)(1)(b) of this section, the period begins on the day immediately following the day specified in division (E)(2)(a)(i) of this section.

(4) For a cost report filed under division (C)(1)(b) of this section, the period ends on the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using the cost report filed with the department in accordance with division (A) of



section 5124.10 of the Revised Code that covers the calendar year that immediately follows the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(F) If the department accepts a cost report filed under division (A) or (C)(1)(b) of this section by the provider of a downsized ICF/IID or partially converted ICF/IID, the following modifications shall be made for the purpose of determining the medicaid payment rate for ICF/IID services the ICF/IID provides during the period specified in division (E) of this section:

(1) In place of the quarterly casemix score otherwise used in determining the ICF/IID's per medicaid day direct care costs component rate under division (A) of section 5124.19 of the Revised Code, the ICF/IID's casemix score in effect on the last day of the calendar quarter that ends during the period the cost report covers (or, if more than one calendar quarter ends during that period, the last of those calendar quarters) shall be used to determine the ICF/IID's per medicaid day direct care costs component rate.

(2) In place of the annual average casemix score otherwise used in determining the ICF/IID's per medicaid day payment rate for direct care costs under division (A) of section 5124.195 of the Revised Code, the ICF/IID's casemix score in effect on the last day of the calendar quarter that ends during the period the cost report covers (or, if more than one calendar quarter ends during that period, the last of those calendar quarters) shall be used to determine the ICF/IID's per medicaid day payment rate for direct care costs.

(3) The ICF/IID shall not be subject to the limit on the costs of ownership per diem payment rate specified in divisions (B) and (C) of section 5124.171 of the Revised Code.

(4) The ICF/IID shall not be subject to the limit on the payment rate for per diem capitalized costs of nonextensive renovations specified in division (E)(1) of section 5124.171 of the Revised Code.

(5) The ICF/IID shall be subject to the limit on the total payment rate for costs of ownership, capitalized costs of nonextensive renovations, and the efficiency incentive specified in division (H) of section 5124.171 of the Revised Code regardless of whether the ICF/IID is in peer group 1-B or peer group 2-B.