Instructions for completing the Ohio Department of Medicaid annual Medicaid cost report for nursing facilities (NFs)

GENERAL INSTRUCTIONS
CY 2021

OVERVIEW

As a condition of participation in the Title XIX Medicaid program, each NF shall file a cost report with the Department. The cost report, including its supplements and attachments, must be filed within ninety days after the end of the reporting period. **For CY 2021 cost reports, ODM is extending the deadline to April 30, 2022.** No extensions will be given to this due date. The cost report shall cover a calendar year. However, if the provider participated in the Medicaid program for less than twelve months during the calendar year, then the cost report shall cover the portion of a calendar year during which the NF participated in the Medicaid program.

If a provider begins operations on or after October 2, the cost report shall be filed in accordance with rule 5160-3-20 of the Ohio Administrative Code (OAC).

For cost reporting purposes, NFs, other than state-operated facilities, shall use the Chart of Accounts as set forth in rule 5160-3-42 of the OAC, or relate its chart of accounts directly to the cost report.

****Important note for 2021 change regarding Social Security Number (SSN):**

- Effective with the 2021 cost report, SSN is an optional field for the for-profit providers. If the cost report is populated with prior year data, SSN will be copied into the 2021 cost report. If this is deleted, an edit will appear. To remove the edit, enter a 9-digit string of numbers, such as all 1's or all 2's.

ELECTRONIC SUBMISSION OF THE MEDICAID COST REPORT

In accordance with the OAC, all providers are required to use the electronic cost report submission process. Providers should use the Department-sponsored computer software for electronic submission of the cost report.

FILING REQUIREMENTS

A complete and adequate Medicaid cost report must be filed with the Department before **April 30, 2022**. Pursuant to Ohio Revised Code (ORC) section 5165.10, a provider whose cost report is filed or postmarked after this date, is subject to a reduction of their per diem rate in the amount of two dollars ($2.00) per resident day, adjusted for inflation. The late file period will begin at the start of the thirty-day termination period and continue until the complete and adequate cost report is received by the Department or the facility is terminated from the Medicaid program.

Given the extension to the filing deadline, no extension requests will be approved for CY 2021 cost report.

In the absence of a timely filed complete and adequate cost report, a provider will be notified by the Department of its failure to file a complete and adequate cost report and will be given thirty days to file the appropriate cost report and attachments. During this thirty-day period, the late filing rate reduction described previously will be assessed. If a provider fails to submit a complete and adequate cost report within this time period, its Medicaid provider agreement will be terminated according to section 5165.106 of the ORC.

REASONABLE COST

Please read all instructions carefully before completing the cost report.

Reasonable cost takes into account direct, ancillary/support, capital and tax costs of providers of services, including normal standby costs. Departmental regulations regarding the reasonable and allowable costs are contained in Chapter 5160-3 of the OAC. In addition, the following additional provisions establish guidelines and procedures to be used in determining reasonable costs for services rendered by NFs:

- Ohio Revised Code and uncodified state law,
- Regulations (OAC) promulgated by the Department and codified in accordance with state law,
- Principles of reimbursement for provider costs with related policies described in the Centers for Medicare and Medicaid Services (CMS) Publication 15-1,
- Principles of reimbursement for provider costs with related policies described in the Code of Federal Regulations (CFR), Title 42, Part 413.

ROUTINE SERVICES

The OAC lists covered services for all providers who serve NF residents. The OAC delineates services reimbursed through the cost reporting mechanism of NFs, and the costs directly billed to Medicaid by service providers other than NFs.

ACCOUNTING BASIS

Except for county-operated facilities that operate on a cash method of accounting, all providers are required to submit cost data on an accrual basis of accounting. County-operated facilities that utilize the cash method of accounting may submit cost data on a cash basis.

OHIO MEDICAID COST REPORT FORMS

The Ohio Medicaid nursing facility cost report is designed to provide statistical and financial data, and disclosure statements as required by federal and state rules. Exhibits to the cost report are part of the documents that may be required to file a complete cost report. Each exhibit to the cost report must be identified and cross-referenced to the appropriate schedule(s). Please refer to Attachment 3 for instruction on the use of exhibits.

COST REPORT SCHEDULES

The provider must complete the information requested on each cost report schedule. Except for the cost report schedules and attachments listed below, responses such as "Not Applicable," "N/A," "Same as Above," "Available upon request," or "Available at the time of Audit," will result in the cost report being deemed incomplete or inadequate. Pursuant to sections 5165.10 and 5165.106 of the ORC, an incomplete or an inadequate cost report is subject to a rate reduction of $2.00 per resident per day, adjusted for inflation, as well as proposed termination of the provider agreement.

TABLE OF COST REPORT SCHEDULES

COST REPORT INSTRUCTIONS

The following cost report instructions are in the order of schedule completion sequence.

- All expenses are to be rounded to the nearest dollar.
- All dates should contain eight digits and be formatted as follows: Month-Day-Year (MM-DD-YYYY).
- All date fields are denoted as From/Through or Beginning/Ending.

Example: January 1, (20CY) should be recorded as 010120CY (zero, one, zero, one, 20CY).

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1. Schedule A, Page 1 of 2 – Identification and Statistical Data

INTRODUCTION:

The various cost report types are explained below. Except for 4.1, Year End cost report, all cost report types must be accompanied with a cover letter explaining the reason for filing the cost report information. An explanation of the cost report types is as follows:

4.1 – Year End	Cost reports by providers with continued Medicaid participation having ending dates of December 31, pursuant to Ohio Administrative Code.
4.2 – New Facility	For facilities new to the Medicaid program, where the actual cost of operations is reported for the first three (3) full calendar months, which includes the date of certification, pursuant to OAC.
4.5 – Final	For the final cost report of a provider who has experienced a change of operator pursuant to OAC.
4.6 – Amended	For cost reports that are filed after the fiscal year rate setting and correct errors of the cost report used to establish the fiscal year rate, pursuant to OAC.

Facility Identification

Provider Name (DBA) – Enter the "doing business as" (DBA) name of the facility as it is registered with the Ohio Secretary of State.

National Provider Identifier (NPI) – Enter the NPI.

Medicaid Provider Number – Enter the seven-digit Medicaid provider number as it appears on the Medicaid provider agreement.

CMS Certification Number (CCN), formerly the Medicare Provider Number – Enter the six-digit CCN furnished by the Ohio Department of Health (ODH) or CMS. CCNs are assigned to each facility regardless of the facility's Medicare certification status. The CCN also appears on the Medicaid provider agreement.

Complete Facility Address – Enter the address of the facility. Include city and ZIP code where the facility is physically located.

Federal ID Number – Enter the Federal Tax Identification Number as it is reported to the United States Internal Revenue Service.

ODH ID Number – Enter the Ohio Department of Health (ODH) 4-digit home number, also referred to by ODH as the "Fac ID" Number.

County – Enter the Ohio county in which the facility is physically located.

Period Covered by the Cost Report

This is a twelve-month period ending December thirty-first unless another period has been designated by the Department. New facilities, closed facilities, or exiting or entering operators as a result of a change of provider must indicate the time period of Medicaid participation.

Provider Legal Entity Identification

Name and address of provider of NF services. Enter the legal business name for the provider of this facility as reported to the IRS for tax purposes, and as it appears on the Medicaid provider agreement. Furnish the address of this legal entity.

Type of Control of Provider

Check the category that describes the form of business, nonprofit entity, or government organization under which the facility is operated. For non-government organizations this corresponds with the way the operator legal entity is registered with the Ohio Secretary of State. If item 1.4, 2.6 or 3.6 "Other (specify)" is checked, the provider must identify that specific type of control. Descriptions for the control types are furnished below.

For Profit

Sole Proprietor – Exclusively owned; Private; Owned by a private individual or corporation under a trademark or patent; Ownership – for profit. In a sole proprietorship, the individual proprietor is subject to full liability (personal assets and business assets) resulting from business acts.

Partnership – An association of two or more persons or entities that conducts a business for profit as co-owners. A partnership cannot exist beyond the lives of the partners. The partners are taxed as individuals and are personally liable for torts and contractual obligations. Active partners are subject to self-employment tax. Each partner is viewed as the other's agent and traditionally is jointly and severally liable for the tortuous acts of any one of the partners. A contract entered into by two or more persons in which each agrees to furnish a part of the capital and labor for a business enterprise and by which each shares in some fixed proportion in profits and losses.

General Partnership – A partnership in which each partner is liable for all partnership debts and obligations in full, regardless of the amount of the individual partner's capital contribution.

Limited Partnership – A partnership in which the business is managed by one or more general partners and is provided with capital by limited partners who do not participate in management, but who share in profits

and whose individual liability is limited to the amount of their respective capital contributions. A limited partnership is taxed like a partnership but has many of the liability protection aspects of a corporation. To form a limited partnership, a certificate of limited partnership must be executed and filed with the Secretary of State (Secretary of State prescribes the form required). The name of a limited partnership must include the words "Limited Partnership," "L.P.," "Limited," or "Ltd."

Limited Liability Partnership – A partnership formed under applicable state statute in which the partnership is liable as an entity for debts and obligations and the partners are not liable personally. This type of partnership must register with the Secretary of State as a limited liability partnership.

Corporation – An invisible, intangible, artificial creation of the law existing as a voluntary chartered association of individuals that has most of the rights and duties of natural persons but with perpetual existence and limited liability. Any person, singly or jointly with others, and without regard to residence, domicile or state of incorporation may form a corporation. A "person" includes any corporation, partnership, unincorporated society or association and two or more persons having a joint or common interest.

Publicly Traded Company – A company issuing stocks that are traded on the open market, either on a stock exchange or on the over-the-counter market. Individual and institutional shareholders constitute the owners of a publicly traded company in proportion to the amount of stock they own as a percentage of all outstanding stock.

Limited Liability Company – An unincorporated company formed under applicable state statute whose members cannot be held liable for the acts, debts, or obligations of the company and that may elect to be taxed as a partnership. A limited liability company may be formed in Ohio by any person without regard to residence, domicile or state or organization. The entity is formed when one or more persons or their authorized representatives signs and files articles of organization with the Secretary of State. The name of the limited liability company must include the words "limited liability company," "LLC," "L.L.C.," "Ltd.," "Ltd," or "Limited." A "person" includes any natural person, corporation, partnership, limited partnership, trust, estate, association, limited liability company, custodian, nominee, trustee, executor, administrator, or other fiduciary.

Business Trust – A business trust is created by a trust agreement and can only be created for specific purposes: To hold, manage, administer, control, invest, reinvest, and operate property; to operate business activities; to operate professional activities; to engage in any lawful act or activity for which business trusts may be formed under Chapter 1746. of the ORC.

Location of Entity, Organization or Incorporation

If the legal entity that serves as the facility's provider/operator was formed, organized, or incorporated in the state of Ohio, check the Domestic line.

Domestic refers to a business entity doing business in Ohio that was formed, incorporated, or organized in Ohio.

If the legal entity that serves as the facility's provider/operator was formed, organized, or incorporated outside the state of Ohio, check the Foreign line.

Foreign refers to a business entity doing business in Ohio that was formed, incorporated, or organized under the laws of another state or of a foreign country. Foreign corporations must be licensed to do business in Ohio. Foreign limited liability companies, foreign limited partnerships, and foreign limited liability partnerships must be registered to transact business in Ohio.

If the Foreign line is checked, list the state or country where the legal entity was formed, organized, or incorporated on the **Location** line.

Nonprofit

Nonprofit Corporation – A domestic or foreign corporation organized otherwise than for pecuniary gain or profit. A nonprofit corporation can be either a "mutual benefit corporation" or a "public benefit corporation." A "public benefit corporation" is a corporation that is recognized as exempt from federal income taxation under 26 U.S.C. 1, Sec. 501(c)(3), or is organized for a public or charitable purpose and that, upon dissolution, must distribute its assets to a public benefit corporation, the United States, a state or any political subdivision of a state, or a person recognized as exempt from federal income taxation under 26 U.S.C. 1, Sec. 501(c)(3).

Nonprofit Limited Liability Company – (See description of for-profit **Limited Liability Company**) Nonprofit limited liability companies may be formed in Ohio, and foreign nonprofit limited liability companies may be registered in Ohio. Section 1705.02 of the Ohio Revised Code states that "A limited liability company may be formed for any purpose or purposes for which individuals lawfully may associate themselves, including for any profit or nonprofit purpose…." Section 5701.14 states that, "In order to determine a limited liability company's nonprofit status, an entity is operating with a nonprofit purpose under section 1705.02 of the Revised Code if that entity is organized other than for the pecuniary gain or profit of, and its net earnings or any part of its net earnings are not distributable to, its members, its directors, its officers, or other private persons, except that the payment of reasonable compensation for services rendered, payments and distributions in furtherance of its nonprofit purpose, and the distribution of assets on dissolution permitted by section 1702.49 of the Revised Code are not pecuniary gain or profit or distribution of net earnings."

If the legal entity that serves as the facility's provider/operator was formed, organized, or incorporated in the state of Ohio, check the Domestic line.

Domestic refers to a business entity doing business in Ohio that was formed, incorporated, or organized in Ohio.

If the legal entity that serves as the facility's provider/operator was formed, organized, or incorporated outside the state of Ohio, check the Foreign line.

Foreign refers to a business entity doing business in Ohio that was formed, incorporated, or organized under the laws of another state or of a foreign country. Foreign corporations must be licensed to do business in Ohio.

Foreign limited liability companies, foreign limited partnerships, and foreign limited liability partnerships must be registered to transact business in Ohio.

If the Foreign line is checked, list the state or country where the legal entity was formed, organized, or incorporated on the **Location** line.

Nonfederal Government

State – Entity operated under the authority of the state.

County – Entity operated under the authority of the county as a County Home, County Nursing Home, or District Home in accordance with the ORC.

City – Entity operated under the authority of the city.

City/County – Entity operated under the authority of the city and county.

Practice Type

Indicate the practice type of the facility, in accordance with licensure standards filed with ODH when applicable. Please check all that apply.

Definitions

Physical Rehab Hospital Based – A hospital engaged primarily in providing specialized care to inpatients with intensive, multi-disciplinary physical restorative service needs.

General/Acute Hospital Based – A hospital that functions primarily to furnish the array of diagnostic and therapeutic services needed to provide care for a variety of medical conditions, including diagnostic x-ray, clinical laboratory, and operating room services.

Long Term Acute Care Hospital (LTACH) Based – A hospital that is classified as a long-term care hospital under 42 C.F.R. 412.23(e), that is engaged primarily in providing medically necessary specialized acute hospital care for medically complex patients who are critically ill or have multi-system complications or failures, and that has an average length of stay of forty-five days or less.

Continuing Care Retirement Center (CCRC) or Life Care Community – A living setting that encompasses a continuum of care ranging from an apartment or lodging, meals, and maintenance services to total nursing home care. All services are provided on the premises of the continuing care retirement community or life care community and are provided based on the contract signed by the individual resident. The residents may or may not qualify for Medicaid for nursing home care, based on the services covered by each resident's individually signed contract.

Other Assisted Living/Nursing Home combination – A facility that does not fit the description of a CCRC or life care community but has a nursing home as well as some other combination of assisted living or residential care facility services on the same campus.

Religious Nonmedical Health Care Institution (RNHCI) – An institution in which health care is furnished under established religious tenets that prohibit conventional or unconventional medical care for the treatment of a beneficiary, and the sole reliance on these religious tenets for care and healing, as set forth in Code of Federal Regulations (CFR), Title 42, Part 403, Subpart G.

Free Standing – A facility that stands independent of attachment or support.

Combined with ICF-IID, other recognized Medicaid NF and/or Medicaid Outlier Unit – A distinct part of a facility that is in the same building and/or shares the same license with a certified ICF-IID, or is in same building as a recognized separate provider of Medicaid, such as a provider of outlier services (e.g., for pediatric residents or residents with traumatic brain injury), or for the outlier unit, is housed with a NF providing non-outlier services. (Note: A provider of NF outlier services holds an Ohio Medicaid provider agreement addendum authorizing the provision of outlier services to a special population, e.g., pediatric subacute.)

Name and Address of Owner of Real Estate – Enter the name and address of the owner of the real estate where the facility is located. If the provider of NF services is the identical legal entity that owns the real estate, re-enter the provider's legal entity identification here.

2. Schedule A-1, Summary of Inpatient Days

Column 1: Record the number of Medicaid-certified beds. If the number of beds certified for Medicaid changed during the middle of any given month, then calculate a weighted average for that particular month rounded to the nearest whole number.

For example:

March 1, 20CY 100 certified beds

March 16, 20CY 120 certified beds

Calculation: (15 days x 100 beds) + (16 days x 120 beds)
divided by 31 days in month of March = 110.3226

Average medicaid certified beds for March 20CY = 110

Columns 2, 5 and 8: Record the number of Medicaid inpatient days by respective Medicaid payer.

The day of admission, but not the day of discharge, is an inpatient day. When a resident is admitted and discharged on the same day, this is counted as one inpatient day.

Inpatient days include those leave days that are reimbursable under the Ohio Medicaid program.

Columns 3, 4, 6, 7, 9 and 10: Record the total monthly reimbursable leave days for Medicaid residents [see the OAC - coverage of medically necessary days and limited absences].

NFs report each medically necessary day and limited absence as 50% of an inpatient day. Report days at 50% of inpatient days in columns 3, 4, 6, 7, 9 and 10.

Medicaid Patient Days Only –

Fee for Service
- Column 2 - report full days only
- Column 3 - report therapeutic leave days @ 50%
- Column 4 - report hospital leave days @ 50%

Medicaid MyCare
- Column 5 - report full days only
- Column 6 - report therapeutic leave days @ 50%
- Column 7 - report hospital leave days @ 50%

Medicaid Managed Care
- Column 8 - report full days only
- Column 9 - report therapeutic leave days @ 50%
- Column 10 - report hospital leave days @ 50%

Total Medicaid Days
- Column 11 - report total of Columns 2 through 10 above

For example:

January 20CY 100 certified beds

January 20CY 3100 bed days available
(100 certified beds x 31 days in January)

Actual number of days residents are in facility = 3000
Actual number of days residents out of facility on medical leave = 60
Actual number of days residents are out of facility on therapeutic leave = 40

Report as follows if paid at 50% of an inpatient day:

Column 3, 6, and 9	Therapeutic Leave Days	20	(40 days x 50%)
Column 4, 7, and 10	Hospital Leave Days	30	(60 days x 50%)

Note that the calculation of inpatient days should round to two decimal places.

Column 11: Total of columns 2 through 10. Carry the total on line 13, column 11 forward to Schedule A, line 7.

Non-Medicaid Patient Days Only –
Private Days
Column 12 - report both full & leave days

Medicare Days Fee for Service
Column 13 - report both full & leave days

Medicare MyCare
Column 14 - report both full & leave days

Medicare Managed Care
Column 15 - report both full & leave days

Veteran and Other Days
Column 16 - report both full & leave days

Total Inpatient Days
Column 17 - include totals from Columns 11 through 16

Columns 12 through 16: Record the number of inpatient days for non-Medicaid eligible residents, including full and leave days by programs noted above for Medicaid certified beds.

Column 14: Record the number of Medicare days for those residents billed to the Medicare MyCare Ohio program for Medicaid certified beds.

Column 15: Record the number of Medicare days for those residents billed to Medicare Managed Care programs for Medicaid certified beds.

Column 17: Record the number of inpatient days for all residents. This column is the sum of columns 11 through 16 for Medicaid certified beds. Carry the total on line 13, column 17 forward to Schedule A, line 4, column 1.

Column 18: Record the number of licensed-only beds. These beds are not Medicaid-certified beds.

Column 19: Record the number of inpatient days for all residents in licensed-only beds. These beds are not Medicaid-certified beds.

Column 20: This column is the sum of columns 17 and 19 for inpatient days for Medicaid certified and licensed-only beds. Carry the total on line 13, column 20 forward to Schedule A, line 4, column 2.

3. Schedule A, Page 1 of 2, Statistical Data

Lines 1 (beginning of period) and 2 (end of period) and 2: Licensed Beds:

Enter the total number of beds licensed by ODH and certified by Medicaid in column 1. Enter the total number of beds licensed by ODH in column 2. Temporary changes because of alterations, painting, etc. do not affect bed capacity.

Line 3: Total Bed Days Available:

For column 1, this amount is determined by multiplying the number of days in the reporting period (365 or 366 for leap year) by the number of beds licensed by ODH and certified by Medicaid during the reporting period. Take into account increases or decreases in the number of beds licensed and certified and the number of days elapsed since the increase or decrease in licensed and certified beds.

For column 2, this amount is determined by multiplying the number of days in the reporting period by the number of beds licensed by ODH during the reporting period. Take into account increases or decreases in the number of beds licensed and the number of days elapsed since the increases or decreases.

Line 4: Total Inpatient Days:

For column 1, obtain the Total Medicaid Inpatient Days from Schedule A-1, column 17, line 13. For column 2, enter the total number of inpatient days from Schedule A-1, column 20, line 13. If all licensed beds are Medicaid-certified, then the inpatient days reported in column 1 would also be reported in column 2.

Line 5: Percentage of Occupancy (certified and licensed):

This amount is the proportion of total inpatient/resident days to total bed days during the reporting period. Obtain the percentage of occupancy answer by dividing line 4 by line 3 in Columns 1 and 2.

Line 6: Ancillary/Support Allowable Days:

For computing Ancillary/Support allowable days: If percentage of occupancy is 90% or more, enter the number of inpatient days stated on line 4. If percentage of occupancy is less than 90%, enter 90% of the number of bed days stated on line 3 (Refer to ORC 5165.16). For providers on the Medicaid program less than 12 months, also consult the ORC.

"** Number of beds involved in the change" refers only to those beds that were added, replaced, or removed during the applicable calendar year.

If the Ohio Department of Health increased certified beds in CY 2021 in response to the COVID pandemic, please refer to Appendix 1 for further instructions.

4. Attachment 1 – Revenue Trial Balance

Column 2: Enter total revenue for each line item.

Column 3: Enter any adjustments. Detail the adjustment(s) on your exhibit and submit with the cost report.

Line 61 Other: List revenue for all ventilator services, including managed care and fee-for-service.

5. Schedule A-2, Determination of Medicare Part B Costs to Offset:

This schedule is designed to determine the amount of Medicare Part B revenue to offset on the cost report by cost center to comply with the OAC.

Section A: Revenues

Lines 1a, 2a, and 3a List gross charges for all residents by payer type. Gross charges must be reported from a uniform charge structure that is applicable to all residents. Revenue reported under Chart of Account numbers 5080 (Medical Supplies–Routine), 5100 (Medical Minor Equipment–Routine), and 5110 (Enteral Nutritional Therapy) must be distributed among all non-Medicare categories.

Lines 1b, 2b, and 3b: For columns 2 through 7, these lines represent the percentages of the individual revenue reported by payer type divided by the total revenue reported in column 8. Report the percentages by payer type and round to four decimal places. The total of all percentages must equal 100%.

Line 4: Total all revenue reported on lines 1a, 2a, and 3a.

Section B: Costs

Line 5: Enter the ratio of Medicare Part B charges where the primary payer is Medicaid from column 2, line 1b, 2b, and 3b. These ratios must be entered in the corresponding column, e.g., medical supplies percentage from column 2, line 1b must be entered on line 5, column 2 medical supplies.

Line 6: Enter the corresponding costs from Schedules B-2 and C, column 3 in the appropriate column.

Line 7: Multiply line 5 and line 6. The result is the costs to offset on the appropriate line on Schedule B-2 and C, column 4.

Section C: Ancillary/Support Cost-Offset

NOTE: Failure to complete Schedule A-2 will result in all Medicare Part B revenue being offset against direct care expenses on Schedule B-2, line 16.

6. Schedule B-1, Tax Costs (Columns 1–4)

Include the tax costs if not reported under leasing costs. If leasing expenses properly include property taxes, then do not duplicate in Schedule B-1.

7. Schedule B-2, Direct Care Costs (Columns 1–3)

Amounts paid to vendors for purchase of services must not be shown in columns designated "salary." Such amounts should be shown in the "Other/Contract Wages" column (2) for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to "Other Direct Care" line 12 and specify the detail in the spaces provided at the bottom of Schedule B-2, page 1 of 2. Provide supporting documentation as exhibits with cross references to applicable account number(s).

Column 1: Report wages for facility employees. Wages are to include wages for sick pay, vacation pay, other paid time off, as well as any other compensation paid to the employee.

Column 2: Report costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll. Also, report any appropriate non-wage expenses, including contract services and supplies.

Column 3: Total of columns 1 and 2.

8. Schedule C, Ancillary/Support Costs (Columns 1–3)

Amounts paid to vendors for purchase of services must not be shown in columns designated "salary." Such amounts should be shown in the "Other/Contract Wages" column (2) for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other Ancillary/Support" line 63 and specify the detail in the spaces provided at the bottom of Schedule C, page 2 of 3. Provide supporting documentation as exhibits with cross references to applicable account number(s).

Column 1: Report wages for facility employees. Wages are to include wages for sick pay, vacation pay, other paid time off, as well as any other compensation paid to the employee.

Column 2: Report costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll. Also, report any appropriate non-wage expenses, including contract services and supplies.

Column 3: Total of columns 1 and 2.

Account 7631 Resident Transportation – Report resident transportation in this account when the resident does not require transportation by ambulance or wheelchair van.

Account 7690 Other Ancillary/Support – Report all expenses for standard wheelchairs in this account.

9. Schedule D-1, Analysis of Property, Plant and Equipment

Complete per instructions on the form. This schedule should tie to Schedule E, (balance sheet) "Property, Plant and Equipment" section.

10. Schedule D-2, Capital Additions and/or Deletions

Complete per instructions on the form. Completion of this schedule is optional if the detailed depreciation schedule is submitted, which includes all criteria noted on Schedule D-2 except for columns 8 and 11. Columns 12 and 13 are mandatory only in the event of an asset deletion.

11. Schedule D (Column 3), Capital Cost Center

Complete per instructions on the form. NFs that did not change operator on or after July 1, 1993, should use group (A). NFs that did change operator on or after July 1, 1993, should use groups (A) and (B).

12. Attachment 2, Adjustment to Trial Balance

Columns 2 and 3, lines 1 through 20:

Enter the appropriate adjustments as necessary to comply with CMS Publication 15-1, federal regulations, state laws, and Ohio Medicaid program regulations. Items included on Attachment 2 must have attached supportive detail. Cost adjustments for related party transactions must offset the appropriate expense account in column 4 of Schedules B-1, B-2, C and D.

Column 5, lines 1 through 20:

In column 5, cross-reference adjustments to the appropriate expense account number. Carry the adjustment in column 4 to the appropriate expense account on Schedules B-1, B-2, C and D, column 4.

Note: All adjustments to expense accounts should be made to the appropriate line of Schedules B-1, B-2, C and D and the appropriate expense account number entered on Attachment 2, column 5.

Column 6, lines 1–20, line reference from Attachment 1 (if applicable).

After completing Attachment 2 and entering adjustments to expense Schedules B-1, B-2, C and D, column 4, the adjusted total expenses (Schedules B-1, B-2, C and D, column 5) can be computed.

13. Schedules B-1, B-2, C and D (Columns 4–7)

Column 4: Report any increases or decreases in each line item. Any entries in this column that are not from Attachment 2 should be fully explained in accordance with the instructions on Attachment 3.

If no allocations are used, columns 6 and 7 need not be completed. If allocations are used, the allocation ratio should be calculated to four places to the right of the decimal.

14. Schedule C-1, Administrators Compensation

A separate schedule must be completed for each person claiming reimbursement as an administrator in this facility.

Section A:

Line 2: Work Experience

For this administrator, report the number of years of work experience in the health care field. Ten years' experience is the maximum allowance. Thus, for this category, if the administrator has ten or more years' experience in the health care field, then record ten years in this box.

Line 3: Formal Education

For this administrator, report the number of years of formal education beyond high school. Six years formal education is the maximum allowance for this category. Thus, if the administrator has six or more years of formal education, then record six years in this box.

Line 3.1: Baccalaureate Degree

For this administrator, record "Yes" if the administrator has obtained a baccalaureate degree. If the administrator has not obtained a baccalaureate degree, then record "No."

Line 4: Other Duties:

Record the total number of other duties not normally performed by an administrator. This administrator may claim up to four additional duties. If this administrator performed four or more extra duties, then report the maximum of four.

Include the following *other duties* in your count: accounting, maintenance and housekeeping. If the administrator performed any other duties, please complete the "Other, specify" lines.

For example, if the administrator performed laundry duties, then record as follows: Other, specify laundry.

Do not include any of the direct care duties listed below. If the administrator performed any of the eight duties listed below, complete page 1 of Schedule C-2. If the administrator is an owner or relative of the owner, complete page 2 also.

(a) Medical director
(b) Director of nursing
(c) Registered nurse (RN)
(d) Licensed practical nurse (LPN)
(e) Respiratory therapist
(f) Charge nurse; registered
(g) Charge nurse; licensed practical

Section B:

For each administrator complete the following:

Beginning and ending dates of employment during the reporting period should be confined to periods of employment in 20CY only. For example, if the administrator was employed by the provider from March 1, 20CY through March 31, 20CY, then for the 20CY reporting period the record of employment dates is as follows: 03/01/20CY–03/31/20CY.

Hours and percentage of time worked weekly on site at the facility.

Use account number 7600 or account number 7695, as appropriate. All administrators compensated through the home office use account 7695. All other administrators use account 7600.

Amount of compensation: Except for county facilities that operate on a cash basis, list all compensation actually accrued to employees who perform duties as the administrator. County facilities that operate on a cash basis should list all compensation actually paid to employees who perform duties as the administrator.

If the administrator is an owner or relative of an owner, then complete Schedule C-2, page 2 of 2. Do not complete Schedule C-2, page 2 of 2 for a non-owner/administrator. Report the cost of all ancillary/support-related duties performed by administrator on Schedule C, line 44, account number 7600 or Schedule C, line 65, account number 7695, whichever is applicable.

The applicable Direct Care duties are:

(a) Medical Director;
(b) Director of Nursing;
(c) Registered Nurse (RN);
(d) Licensed Practical Nurse (LPN);
(e) Respiratory Therapist;
(f) Charge Nurse; Registered; and,
(g) Charge Nurse; Licensed Practical

Example: An owner/administrator (or relative of owner) earned $65,000 compensation performing duties as follows:

RN $15,000; Administrator $45,000; Laundry $5,000; Total = $65,000

Compensation may be reported as follows:

Schedule C-1 = $50,000 – Administrator plus laundry compensation

Schedule B-2 = $15,000 – RN compensation

Please note the reporting procedures are the same regardless of whether the administrator is an owner/administrator, or a relative of the owner.

Non-owner administrators will report their wages on Schedule C-1 (administrative and general wages) and, if it applies, Schedule B-2 (direct care wages, as stipulated in the direct care duties list above). Wages for non-owner/administrators are never reported on Schedule C-2.

15. Schedule C-2

Page 1 of 2:

List all owners and/or relatives who received compensation from this provider. Also, complete the schedule if any administrator wages are reported on Schedule B-2 for the direct care duties listed on page 20 of the instructions. This applies regardless of whether the administrator is a non-owner/administrator, an owner/administrator, or a relative of the owner.

Specify the name of person(s) claiming compensation, position number (see below), relationship to owner(s), years of experience in this field, dates of employment in this reporting period, number of hours worked in facility during the week, as well as the corresponding percentage of time worked at this facility, account number, and amount claimed for each person listed on the cost report. Social Security numbers are not required for non-profit or governmental facilities and are optional for all for-profit providers.

For purposes of completing Schedule C-2, the following relationships are considered related to the owner:

(1) Husband and wife;
(2) Natural parent, child, and sibling;
(3) Adopted child and adoptive parent;
(4) Stepparent, stepchild, stepbrother, stepsister;
(5) Father-in-law, mother-in-law, son-in-law, daughter-in-law, sister-in-law, and brother-in-law;
(6) Grandparent and grandchild; and,
(7) Foster parent, foster child, foster brother, or foster sister.

Page 2 of 2:

Except for non-owner administrators, for each individual identified above, list all the compensation received from other facilities participating in the Medicaid program (in Ohio and other states). Also, list any individual owning a 5% or more interest in this provider. Compensation claimed must be for necessary services and related to resident care. Services rendered and compensation claimed must be reasonable based upon the time spent in performing the duty, and reasonable for the duty being performed.

If Schedule C-2, page 1 is completed for a non-owner administrator, then do not complete this page for the non-owner administrator. All other owners, relatives of owners, or owner/administrators identified on page 1 must also be reported on page 2 of Schedule C-2. Social Security numbers are not required for non-profit or governmental facilities and are optional for all for-profit providers.

Position Numbers for Corporate Officers

Select the four-digit position number that appropriately identifies the job duty of the corporate officer.

Example: Where there is a corporate president of a 50-bed facility, the four-digit position number is: CP01 (C, P, zero, one).

1. **Corporate President Series (CP)**

   CP01 - Corporate President 1 (1 - 99 beds)
   CP02 - Corporate President 2 (100 - 199)
   CP03 - Corporate President 3 (200 - 299)
   CP04 - Corporate President 4 (300 - 599)
   CP05 - Corporate President 5 (600 - 1199)
   CP06 - Corporate President 6 (1200 +)

2. **Corporate Vice - President Series (CV)**

   CV01 - Corporate Vice-President 1 (1 - 99 beds)
   CV02 - Corporate Vice-President 2 (100 - 199)
   CV03 - Corporate Vice-President 3 (200 - 299)
   CV04 - Corporate Vice-President 4 (300 - 599)
   CV05 - Corporate Vice-President 5 (600 - 1199)
   CV06 - Corporate Vice-President 6 (1200 +)

3. **Corporate Treasurer Series (CT)**

   CT01 - Corporate Treasurer 1 (1 - 99 beds)
   CT02 - Corporate Treasurer 2 (100 - 199)
   CT03 - Corporate Treasurer 3 (200 - 299)

CT04 - Corporate Treasurer 4 (300 - 599)
CT05 - Corporate Treasurer 5 (600 - 1199)
CT06 - Corporate Treasurer 6 (1200 +)

4. Board Secretary Series (BS)

BS01 - Corporate Board Secretary 1 (1 - 99 beds)
BS02 - Corporate Board Secretary 2 (100 - 199)
BS03 - Corporate Board Secretary 3 (200 - 299)

BS04 - Corporate Board Secretary 4 (300 - 599)
BS05 - Corporate Board Secretary 5 (600 - 1199)
BS06 - Corporate Board Secretary 6 (1200 +)

Position Number for Owners/Relatives of Owner

Select the five-digit position number, which appropriately identifies the job duty of the owner and/or relative of the owner. Please note that **WH** references the Wage and Hour Survey - Attachment 6 of the cost report.

Example: Where the owner served as medical director of the facility, the five-digit position number is: WH002 (W, H, zero, zero, two).

WH Code	Title	Account	Schedule / Line
WH002	Medical Director	6100	Schedule B-2, Line 1
WH003	Director of Nursing	6105	Schedule B-2, Line 2
WH004	RN Charge Nurse	6110	Schedule B-2, Line 3
WH005	LPN Charge Nurse	6115	Schedule B-2, Line 4
WH006	Registered Nurse	6120	Schedule B-2, Line 5
WH007	Licensed Practical Nurse	6125	Schedule B-2, Line 6
WH008	Nurse Aides	6130	Schedule B-2, Line 7
WH016	Habilitation Staff	6170	Schedule B-2, line 8
WH019	Respiratory Therapist	6185	Schedule B-2, line 9
WH023	Quality Assurance	6205	Schedule B-2, line 10
WH024	Other Direct Care Salaries - Specify	6220	Schedule B-2, line 12
WH025	Home Office Costs/Direct Care - Salary	6230	Schedule B-2, line 13
WH026	DO NOT USE THIS POSITION CODE		
WH027	In-House Trainer Wages	6500	Schedule B-2, line 25
WH028	Classroom Wages: Nurse Aides	6511	Schedule B-2, line 26
WH029	Clinical Wages: Nurse Aides	6521	Schedule B-2, line 27
WH030	Physical Therapist	6600	Schedule B-2, line 36
WH031	Physical Therapy Assistant	6605	Schedule B-2, line 37
WH032	Occupational Therapist	6610	Schedule B-2, line 38

WH033	Occupational Therapy Assistant	6615	Schedule B-2, line 39
WH034	Speech Therapist	6620	Schedule B-2, line 40
WH035	Audiologist	6630	Schedule B-2, line 41
WH063	EAP Administrator - Therapy	6643	Schedule B-2, line 45
WH064	Self Funded Program Admin.-Therapy	6644	Schedule B-2, line 46
WH065	Staff Development - Therapy	6645	Schedule B-2, line 47
WH036	EAP Administrator - Direct Care	6730	Schedule B-2, line 52
WH037	Self Funded Programs Admin. - Direct Care	6740	Schedule B-2, line 53
WH038	Staff Development - Direct Care	6750	Schedule B-2, line 54
WH039	Dietitian	7000	Schedule C, line 1
WH040	Food Service Supervisor	7005	Schedule C, line 2
WH041	Dietary Personnel	7015	Schedule C, line 3
WH042	EAP Administrator - Dietary	7075	Schedule C, line 15
WH043	Self-Funded Programs Administrator: Dietary	7080	Schedule C, line 16

WH Code	**Title**	**Account**	**Schedule / Line**
WH044	Staff Development - Dietary	7090	Schedule C, line 17
WH045	Medical/Habilitation Records	7105	Schedule C, line 19
WH046	Pharmaceutical Consultant	7110	Schedule C, line 20
WH009	Activity Director	7201	Schedule C, line 25
WH010	Activity Staff	7211	Schedule C, line 26
WH011	Recreational Therapist	7221	Schedule C, line 27
WH017	Psychologist	7231	Schedule C, line 28
WH018	Psychology Assistant	7241	Schedule C, line 29
WH020	Social Work/Counseling	7251	Schedule C, line 30
WH021	Social Services/Pastoral Care	7261	Schedule C, line 31
WH014	Habilitation Supervisor	7271	Schedule C, line 32
WH013	Program Director	7281	Schedule C, line 33
WH001	Water and Sewage	7511	Schedule C, line 39
WH047	DO NOT USE THIS POSITION CODE		
WH048	Other Administrative Personnel	7605	Schedule C, line 44
WH049	Security Services (Salary Only)	7625	Schedule C, line 48
WH050	Laundry/Housekeeping Supervisor	7635	Schedule C, line 51
WH051	Housekeeping	7640	Schedule C, line 52
WH052	Laundry and Linen	7645	Schedule C, line 53
WH053	Accounting	7655	Schedule C, line 55
WH054	Data Services (Salary Only)	7675	Schedule C, line 59
WH055	Other Ancillary/Support - Specify: (Salary)	7690	Schedule C, line 63
WH056	Home Office Costs/Ancillary/Support (Salary)	7695	Schedule C, line 64
WH057	DO NOT USE THIS POSITION CODE		

WH058	Plant Operations/Maintenance Supervisor	7700	Schedule C, line 66
WH059	Plant Operations and Maintenance	7710	Schedule C, line 67
WH060	EAP Administrator - Ancillary/Support	7830	Schedule C, line 75
WH061	Self-Funded Programs Admin. - Ancillary/Support	7840	Schedule C, line 76
WH062	Staff Development - Ancillary/Support	7850	Schedule C, line 77

16. <u>Schedule C-3, Cost of Services from Related Organizations</u>

Complete per instructions on the form. Social Security numbers are not required for non-profit or governmental facilities.

Related Party – An individual or organization that, to a significant extent, has common ownership with, is associated or affiliated with, has control of, or is controlled by, the provider, as detailed below:

(1) An individual who is a relative of an owner is a related party.

(a) "Relative of owner" means an individual who is related to an owner of a facility by one of the following relationships:

(1) Spouse;
(2) Natural parent, child, or sibling;
(3) Adopted parent, child, or sibling;
(4) Stepparent, stepchild, stepbrother, or stepsister;
(5) Father-in-law, mother-in-law, son-in-law, daughter-in-law, Brother-in-law, or sister-in-law;
(6) Grandparent or grandchild;
(7) Foster caregiver, foster child, foster brother, or foster sister.

(2) Common ownership exists when an individual or individuals possess significant ownership or equity in both the provider and the other organization. Significant ownership or equity exists when an individual or individuals possess five per cent ownership or equity in both the provider and a supplier. Significant ownership or equity is presumed to exist when an individual or individuals possess ten per cent ownership or equity in both the provider and another organization from which the provider purchases or leases real property.

(3) Control exists when an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization.

Partnership – An association of two or more persons or entities that conduct a business for profit as co-owners. A partnership cannot exist beyond the lives of the partners. The partners are taxed as individuals and are personally liable for torts and contractual obligations. Active partners are subject to self-employment tax. Each partner is viewed as the other's agent and traditionally is jointly and severally liable for the tortuous acts of any one of the partners. A contract entered into by two or more persons in which each agrees to furnish a part of the capital and labor for a business enterprise and by which each shares in some fixed proportion in profits and losses.

Corporation – An invisible, intangible, artificial creation of the law existing as a voluntary, chartered association of individuals that has most of the rights and duties of natural persons but with perpetual existence and limited liability. Any person, singly or jointly with others, and without regard to residence, domicile or state of incorporation may form a corporation. A "person" includes any corporation,

partnership, unincorporated society or association and two or more persons having a joint

or common interest. In the ORC, unless a corporation is specified as nonprofit, it is assumed to be for-profit.

Limited Liability Company – An unincorporated company formed under applicable state statute whose members cannot be held liable for the acts, debts, or obligations of the company and that may elect to be taxed as a partnership. A limited liability company may be formed in Ohio by any person without regard to residence, domicile or state or organization. The entity is formed when one or more persons of their authorized representatives signs and files articles of organization with the Secretary of State. The name of the limited liability company must include the words "limited liability company," "LLC," "L.L.C.," "Ltd.," "Ltd," or "Limited." A "person" includes any natural person, corporation, partnership, limited partnership, trust, estate, association, limited liability company, any custodian, nominee, trustee, executor, administrator, or other fiduciary.

17. Schedule E, Balance Sheet

Enter balances recorded in the facility's books at the beginning and at the end of the reporting period in the appropriate columns. Where the facility is a distinct part of a NF, enter total amounts applicable only to the distinct part.

18. Schedule E-1, (Optional) Equity Capital of Proprietary Providers

Schedule E-1 (Optional) is provided for computing equity.

Lines 1 through 21 – Calculate equity.

NOTE: Lines 8 through 21 – Must specifically identify any amounts entered. An example of amounts that may be included on these lines is inter-company accounts.

19. Attachment 6, Wage and Hour Survey

Complete Attachment 6 per instructions to provide necessary information on the wage and hour supplement. There must be corresponding hours listed if wages are indicated.

NOTE: Wages are to include wages for sick pay, vacation pay, and other paid time off as well as any other compensation paid to the employee. Please do not include contract wages or negative wages on this form. Except as noted below, the amounts reported in column (C) must agree to the corresponding account numbers on Schedules B-2 and C, column 1.

In circumstances involving related party transactions or adjustments due to home office wages, the amounts reported in column (C) may not agree to the corresponding account numbers on Schedules B-2 and C, column 1. If the amounts reported do not agree, please explain the reason for the difference on Attachment 3, Exhibit 5 (or greater [i.e., Exhibit 6, Exhibit 7, etc.])

20. Attachment 7, Addendum for Disputed Cost

This attachment is for the reporting of costs as specified in the ORC that the provider believes should be classified differently than as reported on the cost report. Enter in the "Reclassification From" column the specific account title and chart number as entered on the cost report, as well as costs applicable to columns 1 through 3. Enter in the "Reclassification To" column the schedule, line number, and reason you believe these costs should be reclassified.

21. Attachment 8, Employee Retention Rate

- Line 1 – Number of employees refers to the number of people on the payroll at the beginning of the cost reporting period. For example, an employee who works 20 hours per week is counted as one employee, just as one who works 40 hours per week.
- Line 2 – Of the employees counted in Line 1, the number still employed at the end of the cost reporting period.
- Line 3 – Round to 4 decimal places.

22. Attachment 12, Related COVID Costs and Revenues

- Report the total revenues and expenditures including COVID costs in the cost report as normally reported.
- For each cost center, report the portion of costs as a result of COVID such as extra staffing, incentive payments, overtime, PPE, testing, vents, equipment, cleaning supplies, oxygen using the appropriate account code for these items.
    - Using the dropdown menu, select the account.
    - Enter the dollar amount for this account that represents the amount spent as a result of COVID.
    - Enter justification for the expense. This field is free-form text, up to 100 characters.
- Capital Cost Center - Schedule D
    - Report depreciation and/or lease expenditures for those capital items on Schedule D-2 that were purchased as a result of COVID.
- Capital Additions/Deletions - Schedule D-2
    - For assets reported on Schedule D-2 that were purchased as a result of COVID, list those items in this table. Include acquisition cost and date acquired.
- Report the portion of revenues attributable to COVID such as grants, CARES Act funding, etc. as reported in Account 5400 on Attachment 1.

23. Attachment 13, HCIC Inpatient Days

- HCIC – health care isolation center

- For those providers with ODM approval for HCIC beds, the following information must be reported on Attachments 13 and 14.

Inpatient days

- Report the number of Medicaid-certified beds that ODM approved as isolation and as quarantine beds.
- Report inpatient days by payer (Medicaid and other) and by isolation and quarantine.
- These days should also be reported in the appropriate column of Schedule A-1.

24. Attachment 14, HCIC Supplemental Information

- Report the total revenues and expenditures including HCIC costs in the cost report as normally reported.
- For each cost center, report the portion of costs as a result of HCIC such as extra staffing, incentive payments, overtime, PPE, testing, vents, equipment, cleaning supplies, oxygen using the appropriate account code for these items.
    - Using the dropdown menu, select the account.
    - Enter the dollar amount for this account that represents the amount spent as a result of HCIC.
    - Enter justification for the expense. This field is free-form text, up to 100 characters.
- Capital Cost Center - Schedule D
    - Report depreciation and/or lease costs for those capital items on Schedule D that were purchased as a result of HCIC.
- Capital Additions/Deletions - Schedule D-2
    - For assets reported on Schedule D-2 that were purchased as a result of HCIC, list those items in this table. Include acquisition cost and date acquired.
- Report the portion of revenues attributable to HCIC such as grants, CARES Act funding, etc. as reported in Account 5400 on Attachment 1.

25. Attachment 3, Supplemental Information

Attach requested documentation as instructed.

26. Schedule A, Page 2 of 2, Certification by Officer of Provider

Chain organizations are generally defined as multiple providers owned, leased, or through any other devise, controlled by a single organization. For Medicare and/or Medicaid purposes, a chain organization consists of a group of two or more health care facilities or at least one health care facility and any other business or entity owned, leased, or, through any other device, controlled by one organization. Chain organizations include, but are not limited to, chains operated by for-profit/proprietary organizations and chains operated by various religious, charitable, and governmental organizations. A chain organization may also include business organizations engaged in other activities not directly related to health care.

The controlling organization is known as the chain "home office." Typically, the chain "home office":

- Maintains uniform procedures in each facility for handling admissions, utilization review, preparation and processing admission notices and bills, and
- Maintains and centrally controls individual provider cost reports and fiscal records.
- In addition, a major portion of the Medicare audit for each provider in the chain can be performed centrally at the chain "home office."

All providers that are currently part of a chain organization or that are joining a chain organization must complete this section with information about the chain home office.

A. **Check Box –** If this section does not apply to this provider, check the box provided and skip to the certification section.

B. **Chain Home Office Information** – If there has been a change in the home office information since the previous cost reporting period, check "Change," and provide the effective date of the change.

Complete the appropriate fields in this section:

- Furnish the legal business name and tax identification number of the chain home office as reported to the IRS.
- Furnish the street address of the home office corporate headquarters. Do not give a P.O. Box or Drop Box address.

C. **Provider's Affiliation to the Chain Home Office** – If this section is being completed to report a change to the information previously reported about the provider's affiliation to the chain home office since the last cost reporting period, check "Change," and provide the effective date of the change.

Check all that apply to indicate how this provider is affiliated with the home office.

All cost reports submitted by the provider must contain a completed certification signed by an administrator, owner, or responsible officer. The original signature must be notarized.

If the cost report preparer is a company, complete the "Report Prepared by (Company)" line only. If the cost report is completed by an individual, complete the "Report Prepared by (Individual)" line only.

APPENDIX 1
Supplement for those NFs with ODH approval to increase certified beds in CY 2021 due to COVID-19

Given the increase in certified beds during CY 2021, ODM is providing additional details for how the cost report is to be completed in order to avoid unnecessary flags and subsequent review delays.

Schedule A-1

- Follow regular instructions for reflecting the increased number of certified beds in the month in which they became effective.
- Subsequent calendar months should report total certified beds.

Schedule A

ALL PATIENTS	Medicaid Certified Beds Only	Total Facility Licensed Beds
	(1)	(2)
1. Licensed beds at beginning of period	**a**	**e**
** 2. Licensed beds at end of period	**b**	**f**
3. Total bed days available	**c**	**g**
4. Total inpatient days	**d**	**h**
5. Percentage of occupancy (line 4 divided by line 3 X 100)		
6. Ancillary/Support allowable days (greater of line 4 or .9 X line 3)		

- Certified beds may exceed the number of licensed beds in the facility as some facilities received ODH approval to increase certified beds with no change to licensed beds because of the COVID-19 pandemic.
  - Line 2, column 1 can be greater than line 2, column 2 (“b” in above diagram can exceed “f”)
  - Line 3, column 1 can be greater than line 3, column 2 (“c” in above diagram can exceed “g”)
- Total inpatient days, line 4, column 1 (“d” in above diagram) must reflect the number of inpatient days reported on Schedule A-1, column 17, line 13.
- Total inpatient days, column 2 (“h” in above diagram) will automatically populate from Schedule A-1 column 20. However, this field cannot exceed the total bed days available (line 3, column 2, noted as “g” above). An edit will be triggered if line 4, column 2 exceeds line 3, column 2.
  - For these providers, ACR has been programmed to overwrite what is automatically entered in line 4, column 2 with the amount in line 3, column 2, noted as “g” above.
    -