

## Nursing Facility Cost Reporting

**Online Cost Report submission is required through the MITS web portal.** Access the MITS web portal [here](#).

### Important Changes to the 2020 Automated Cost Report (ACR)

**PLEASE NOTE:** *There is an automatic filing extension in place for all 2020 cost reports. The automatic extension date is April 30, 2021.*

**The following Attachments have been added to capture information related to the COVID-19 pandemic:**

- » **Attachment 12:** Related COVID Costs and Revenues
- » **Attachment 13:** HCIC Inpatient Days
- » **Attachment 14:** Related HCIC Costs and Revenue

**Download the latest Automated Cost Report and Instructions [here](#).**

**Please Note:** *If you have the prior year ACR on your computer, remove it before downloading the current version.*

### Frequently Asked Questions:

#### **Do I still file my cost report through the mail?**

- » No, all nursing facility cost reports must be filed through the MITS web portal.

## How do I get access to the MITS web portal?

- » Access the MITS web portal [here](#).

## Who assigns new agent roles in the MITS web portal?

- » Your portal administrator is the only person able to assign new roles to agents and accounting firms.
- » If you do not have an active portal administrator, you may access the MITS web portal [here](#).

## What are the Ohio Administrative Code (OAC) rules for Cost Reporting?

- » NF: Rule 5160-3-20
- » ICF-IID: Rule 5123:2-7-12

## When must Automated Cost Reports be filed?

- » All CY 2020 nursing facility ACRs must be dated on or before March 31, 2021.
- » Approved CY 2020 extension requests must be postmarked on or before April 30, 2021.
- » Revised ACRs must be dated no later than May 30<sup>th</sup>.
- » ACRs filed on or after June 1<sup>st</sup> will be considered *Amended Cost Reports*.
- » Cost Reports not considered complete and adequate by May 31<sup>st</sup> will not be used to calculate the quality payment.

## Errors identified on my ACR require that I resubmit the report. How long do I have to resubmit?

- » ODM requests a one business day turnaround for resubmission of cost reports and signature pages.
- » The media "label" must be marked accordingly upon submission to ODM:

<b>Original:</b>	<b>Revised:</b>	<b>Amended:</b>
Provider Name	Provider Name	Provider Name
Provider Number	Provider Number	Provider Number
<b>Submission Date</b>	<b>Submission Date</b>	<b>Submission Date</b>
ACR Calendar Year	ACR Calendar Year	ACR Calendar Year

- » *Please Note: Failure to submit a complete and adequate Cost Report may result in termination of the Ohio Medicaid Provider Agreement.*

## How do I close the current Automated Cost Report and reopen it using the form for a different year?

- » Use the "Change CR Year" function.

## Where do I report capital costs due to a change of ownership?

- » Report capital costs due to a change in ownership (step up) on Schedules D and D-1, Group B.

- » These costs must be reported in Group B on subsequently filed Cost Reports.

### **Where do I report owners' wages?**

- » If owners' wages are reported on Schedules C-1 and/or C-2, they also must be reported on Attachment 6.
- » If these sections do not correspond with one another you will be asked to re-file your Cost Report.

### **What if the number of beds certified as nursing facility beds by the Ohio Department of Health changes during the middle of a given month?**

- » Calculate a weighted average for that particular month rounded to the nearest whole number.

### **How do I report employees on FMLA, worker's compensation, etc. when reporting retention ratios?**

- » All employees on the payroll should be counted when reporting retention ratios, regardless of their pay status.

**Questions? Contact:** [nursing.home.correspondent@medicaid.ohio.gov](mailto:nursing.home.correspondent@medicaid.ohio.gov) or 614-752-3004