

STEP 3, SCHEDULE A-2, STATISTICAL INFORMATION

This schedule is to record square footage and medical record hours.

Square Footage will be used to properly allocate a clinic's facility costs. The preferred method of reporting square footage is the net square footage method. This method measures only usable space. Corridors used only by one cost center should be considered part of the usable space of that cost center. Only general traffic areas, elevators, lobbies and other commonly used space should be eliminated in determining productive space under the net square footage method. Complete Schedule A-2 for square footage.

To properly allocate medical record costs time studies (See Part II, Definitions, for time study requirements) are recommended to determine the hours spent by the medical records staff for each direct care cost center including the non-reimbursable cost centers. If time studies are not acceptable or available the medical records costs can be allocated based on total encounters. Complete Schedule A-2 for medical record allocation statistics. If the clinic has an allocation methodology it feels is more equitable, please contact ODHS for prior approval.

PART III, SECTION II, SCHEDULES B AND B-1

Schedule B is a summary of expenses after reclassifications and adjustments and should not be completed until all the B-1 schedules have been entirely completed.

STEP 1, SCHEDULE B-1, COLUMNS 1 THROUGH 4

Complete the applicable parts of Schedule B-1 from your accounting records and workpapers. Be certain to record Salary costs in Column 1, Contract costs in Column 2, and Other costs in Column 3. Total Columns 1 through 3 in Column 4.

Please submit a copy of your Trial Balance and any supplemental workpapers used in completing Schedule B-1, Columns 1 through 4 with this report.

STEP 2, SCHEDULE B-1, RECLASSIFICATION, COLUMN 5

Column #5, identified as Reclassification, is used when the clinic's accounts or portions of accounts require realignment into the cost centers described in this report.

Most often, a need for reclassification occurs when an expense is applicable to more than one cost center. Proper reclassification depends not only on correct application of instructions, but also on maintenance of a system of accounts that will facilitate assignment to applicable cost centers.

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STEP 2, SCHEDULE B-1, RECLASSIFICATION, COLUMN 5 (Continued)

Examples of possible reclassifications are:

- 1) The Medical Director's full salary is included in the Direct Cost Center for Medical Services. A reclassification that separates the Director's administrative time is required. This division of time, where the Director performs two (2) major different functions - Administrative and Medical tasks, will be recognized in two (2) different cost centers: A. Administrative and General; B. Medical Services.

This rule will also apply to the Nursing Administrator and Dental Director for applicable cost centers.

- 2) Non-Reimbursable Direct Care costs as reported on Schedule E of the cost report should be reclassified out of the applicable Direct Care Cost Center and into the Non-Reimbursable cost center.

Schedule E identifies and details WIC, Sickle Cell, and other Non-Medicaid programs which receive funds from other government sources. These costs are not eligible as allowable or reimbursable expenses.

These are two (2) examples of a reclassification adjustment. Reclassifications are not limited to these examples. The net total for all reclassifications on Schedule B-1, Column 5 must equal zero.

NOTE: Decreases to expenses are shown in brackets.

STEP 3, SCHEDULE B-1, COLUMN 6

Complete Column 6 to show total costs after reclassifications.

Submit supplemental workpapers to support all reclassification adjustments shown in Column 5 that adjusts your reported costs in Columns 1 through 3 of Schedule B-1.

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STEP 4, SCHEDULE B-1, ADJUSTMENTS, COLUMN 7

This column is used to indicate the amount of any adjustments to the clinic's reclassified expenses. Adjustments may be required to increase or decrease expenses in accordance with Medicaid rules related to allowable costs. Possible adjustments to be made are not limited to the following:

- 1) The clinic has dealings with a related party.
- 2) The clinic has an allocation of costs from the Home Office.
- 3) Revenues are not properly offset against expenses on the Trial Balance.

NOTE: DECREASES TO EXPENSES ARE SHOWN IN BRACKETS.

Submit supplemental workpapers documenting any adjustments to total cost. Complete Column 8 to show total costs after reclassification and adjustments.

STEP 5, SCHEDULE B

Carry forward the expenses claimed in each part of Schedule B-1, Column 8, to the applicable lines on Schedule B. Be certain to use totals for Salaries, Contract Wages, and Other costs for each cost center after reclassification and adjustments. Net costs for each cost center on Schedule B must match the respective total for the cost center in Schedule B-1.

PART III, SECTION III, SCHEDULE C

STEP 1 SCHEDULE C, DEPRECIATION

Provider's participating in the Medicaid program are required to use straight line depreciation for all depreciable assets. Straight line depreciation is calculated by dividing the cost of the asset by its useful life. It is required by the Provider Reimbursement Manual (HCFA 15-1, Section 104.17) that providers use the "Estimated Useful Lives of Depreciable Hospital Assets" as published by the American Hospital Association (AHA) to determine the useful life of each depreciable asset. Records should also be maintained showing the asset by name or asset tag number, date of acquisition, cost, useful life, depreciation expense claimed per year, and accumulated depreciation (Provider Reimbursement Manual, HCFA 15-1, Section 102).

To prepare Schedule C, provider must total the amount of each category on the Depreciation Schedule by cost center and carry these totals from the clinic's Depreciation Schedules to Cost Report Schedule C. For fixed assets, the total of Schedule C, (Column 6, Line 4) is then carried forward to Schedule B-1, Part II. For Movable Equipment, the totals in Column 6, Lines 1 through 16 should be carried forward to the corresponding cost centers on Schedule B-1, Parts III through XVI. Schedule C will be considered incomplete unless the two (2) questions at the bottom have been answered.

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PART III, SECTION III, SCHEDULE C

STEP 1 SCHEDULE C, DEPRECIATION (Continued)

Provider must submit a copy of the Deprecation Schedules used to complete the cost report as supporting documentation at time of filing. Attached to the submitted Depreciation Schedule should be a copy of the facility's policy for depreciating recent asset acquisitions.

NOTE: An acceptable straight-line method of depreciation calculation is to report a full year's depreciation cost in the year of acquisition and no depreciation cost in the year of disposal.

PART III SECTION IV, SCHEDULES D AND D-1

STEP 1 WORKSHEET D, DIRECT CARE, CLINIC EMPLOYEES.

To assure the use of proper statistics in the allocation of Fringe Benefits, Payroll Taxes, and for the Test of Reasonableness rate calculations, Worksheets D and D-1 were developed for clinic employee wages and contracted personnel compensation respectively. Worksheet D is for Direct Care employees. An employee is one who has applicable federal, state, and local taxes deducted from gross wages and receives a W-2 at the end of the year reporting total wages and deductions. On the appropriate Worksheet D for each type of service provided by the clinic, list the professionals by name, title, and starting date (month/year). Allocate each persons wages and work time by either time cards, time studies (See Part II, Definitions, for the proper method to perform a time study), or some other type of allocation method. Total each row across and each column down for each page. Carry forward totals for Medical, Mental Health, Dental and Vision to Schedule D.

STEP 2 SCHEDULE D, DIRECT CARE, CLINIC EMPLOYEES

Complete the remainder of Schedule D by reporting wages for nurses (other than Nurse Practitioners), Radiologist, Radiology Technician, Pathologist, and other laboratory. Carry forward totals to Schedule B-1, Column 1.

STEP 3 WORKSHEETS D-1, DIRECT CARE, CONTRACTED PERSONNEL

Direct Care Services can also be rendered by contracted personnel. A contracted person is one who has a contract to receive compensation, usually without payroll taxes being withheld, is paid only for hours worked and receives a federal form 1099 at year end reflecting their total compensation. Complete Worksheet D-1 in the same manner as you completed Worksheet D. Carry forward totals to Schedule D-1.

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PART III SECTION IV, SCHEDULES D AND D-1

STEP 4 SCHEDULE D-1, DIRECT CARE, CONTRACTED PERSONNEL

Complete the remainder of Schedule D-1 for any other direct care compensation requested. Carry forward applicable totals to Schedule B-1, Column 2.

NOTE: Intern and Resident's hours must be reported in this section of the cost report.

PART III SECTION V, SCHEDULES E AND E-1

STEP 1 SCHEDULE E, OTHER NON-REIMBURSABLE PROGRAM COSTS

Schedule E is divided into two (2) cost reporting areas. The top half is designed for the reporting of salary costs only. Salaries should be reported by line item and in the column corresponding to the appropriate program. Each line should then be totaled across and each column should be totaled down. The amount on the "Total" line in Column 4 should reflect the total across of the "Total" line as well as the total down of Column 4.

The lower half of the page is designed for the reporting of contract services and other costs only. No salary costs should be reported in this section. This section is completed in the same manner as the top. Please note that the amount on the "Total" line in Column 4 should reflect the total across of the "Total" line as well as the total down of Column 4.

The questions at the bottom of the page must be answered for Schedule E to be considered complete.

STEP 2 SCHEDULE E-1, OTHER NON-REIMBURSABLE ENCOUNTERS

Schedule E-1 is designed for the reporting of Non-Reimbursable Encounters. The encounters are reported by area of service for all non-reimbursable programs, i.e., WIC, Sickle Cell, etc. The questions at the bottom of the page must be answered for Schedule E-1 to be considered complete.

PART III, SECTION VI, SCHEDULE F

Schedule "F" must be completed by the provider. The Provider Reimbursement Manual, HCFA 15-1, Chapter 10 defines "related" in Section 1002 as follows:

1002.1 "The provider to a significant extent is associated or affiliated with, or has control of, or is controlled by, the organization furnishing the services, facilities, or supplies."

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PART III, SECTION VI, SCHEDULE F (Continued)

Based upon this definition, related party status is determined depending upon the factors of ownership and control. To understand the principles of ownership and control requires further definition clarification in the Provider Reimbursement Manual, HCFA 15-1, Chapter 10:

1002.2 "Common ownership exists when an individual or individuals possess significant ownership or equity in the provider and the institution or organization serving the provider."

1002.3 "Control exists where an individual or an organization has the power, directly or indirectly, significantly to influence or direct the actions or policies of an organization or institution."

Applying these two (2) criteria will assist in determining related party status. If the answer to Part A of Schedule "F" is "Yes", the provider is required to answer Parts B and C. Costs of items reported in Part B will be used to determine if such costs exceed the price of comparable services or supplies that could be purchased elsewhere. Part C notifies the department of owners names by individual and by company name, as well as ownership percentages.

NOTE: If further information regarding related party other than the definition provided above is desired, please consult the remainder of Chapter 10 in HCFA-Pub. 15-1.

If, however, the answer to Part A is "No", Schedule "F" is considered complete.

PART III, SECTION VII, SCHEDULE G

The Revenue Trial Balance is designed to summarize all revenues earned for this cost report period. The information will be used to ascertain the clinic's financial standing, for comparison purposes, year to year, and to assure proper revenue offsets have taken place in the reporting of allowable costs. As with expenditures, revenues must be reported on an accrual basis except for governmental institutions.

PART III SECTION VIII, CERTIFICATION STATEMENT

The last page of the cost report is the Certification Statement. The facility Administrator, Director, or officer in authority must sign the certification page of the cost report. As a requirement of current Medicaid regulations (42 CFR 455.18, 455.19) only a signed report can be submitted to ODHS, Bureau of Hospital Rates and Audits, Specialized Audits Section.

A cost report will be considered complete and accepted for processing, whether originals or copies, when an original signature appears on the certification page.

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OUTPATIENT

CLINIC

COST

REPORT

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EFFECTIVE DATE 1/8/91

OUTPATIENT CLINIC COST REPORT - STATISTICAL AND OTHER DATA

SECTION I
 MAIL TO: OHIO DEPARTMENT OF HUMAN SERVICES
 BUREAU OF HOSP. RATES & AUDITS
 65 E. STATE ST., SUITE #206
 COLUMBUS, OH. 43215
 MEDICAID PROVIDER #: _____
 FEDERAL I.D. #: _____

READ INSTRUCTIONS BEFORE FILLING IN FORM.

NAME OF FACILITY: _____ ADDRESS: _____
 CITY: _____
 COUNTY: _____

TYPE OF CONTROL	
VOLUNTARY NONPROFIT:	GOVERNMENT (NONFEDERAL):
2.1 __ CHURCH	3.1 __ STATE
2.2 __ OTHER (SPECIFY) _____	3.2 __ COUNTY
	3.3 __ CITY
	3.4 __ CITY-COUNTY
	3.5 __ HOSPITAL DISTRICT
	3.6 __ OTHER (SPECIFY) _____

PERIOD COVERED BY COST REPORT: FROM _____ THROUGH _____

ALL PATIENTS	(1)	(2)	(3)	(4)
	HOURS OF OPERATION THIS PERIOD	COVERED MEDICAID OCCURRENCES SCHED. A-1	TOTAL FACILITY OCCURRENCES SCHED. A-1	MEDICA UTILIZATION (col 2/col 4)
MEDICAL SERVICES				
LABORATORY				
X-RAY				
DENTAL				
SPEECH THERAPY				
MENTAL HEALTH				
PHYSICAL THERAPY				
TRANSPORTATION				
VISION CARE				
PODIATRY				
CHIROPRACTIC				
NUTRITION				

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SECTION I: STATISTICAL INFORMATION

NAME OF FACILITY: _____ PERIOD: _____

PROVIDER # _____

	1	2	3	4	5	6	7	8	9	10	11
	MEDICAL SERVICES	LAB**	X-RAY**	DENTAL SERVICE	SPEECH THERAPY	MENTAL HEALTH	PHYSICAL THERAPY	TRANS-PORTATION	VISION CARE	PODIATRY	CHIRO-PRACTIC
	M T	M T	M T	M T	M T	M T	M T	M T	M T	M T	M T
JANUARY											
FEBRUARY											
MARCH											
APRIL											
MAY											
JUNE											
JULY											
AUGUST											
SEPTEMBER											
OCTOBER											
NOVEMBER											
DECEMBER											
TOTAL											

* NOTE: PLEASE REFER TO INSTRUCTIONS STEP 2 FOR DEFINITION OF ENCOUNTERS.
** OHF PROVIDERS ONLY

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SECTION I: STATISTICAL INFORMATION SCHEDULE A-2
OUTPATIENT CLINIC COST REPORT

NAME OF FACILITY: _____
PROVIDER #: _____
PERIOD: _____

COST CENTER	SQUARE FOOTAGE	MEDICAL RECORD HOURS
1 FRINGE BENEFITS & PAYROLL TAXES		
2 FACILITY COSTS		
3 ADMIN. & GENERAL		
4 MEDICAL RECORDS COSTS		
5 MEDICAL SERVICE COSTS		
6 LABORATORY COSTS		
7 RADIOLOGY COSTS		
8 DENTAL SERVICE COSTS		
9 SPEECH & HEARING THERAPY COSTS		
10 MENTAL HEALTH COSTS		
11 PHYSICAL THERAPY COSTS		
12 TRANSPORTATION COSTS		
13 VISION CARE COSTS		
14 PODIATRIC COSTS		
15 CHIROPRACTIC COSTS		
16 NON-REIMBURSABLE COSTS		
TOTAL		

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