ICF Task Force Presentation

7/19/22

Highlights of Changes to Cost Report Form ID-46  
(P.Gilbert speaking notes)

Last Summer & Fall we shared the process that was created by Mercer which revised the ID-47 Budget Forms and the ID-46 Cost Report forms. I have been working to polish/finish the C/R forms for their first use to create legible print ranges, move new columns into the worksheets, incorporate some ODP desired changes, and add a data extract for desk review purposes.

We will be releasing the forms by the last week of July. (7/29/22)

Today I am going to discuss a high-level refresher of the changes compared to past years, particularly focusing on any new required data elements:

1. Census & Statistical Data moved from former Schedules 2 & 3 to Cover page and Beneficiary Acuity tabs. (ODP added Certified Bed section which will show bed changes and calculate BDA.) *See example with data.*
2. Beneficiary Acuity tab – while SIS & HRST data are not yet available for FY 21-22, providers must still complete the Mercer-designed worksheet with each resident on an individual line. – See Day Program stats added. This may be a new data element which providers will have to accumulate data if not already available. Col 10 & 11 added to calculate ‘Market rate’ for comparison to day program costs for related party. This is not the determination of related party costs.
3. COVID is not an acceptable reason for the Request for Waiver of Minimum Occupancy for FY 21-22. You must qualify based on one of the reasons stated in §6211.64
4. The cost report now contains a new line for ‘Individuals w/ Compensation >$283,200’. This has been added to determine any necessary adjustments for ‘Excess Compensation’ during the cost report preparation, rather than defer until the Final Settlement process.
5. Schedule 1 has been broken into multiple Tables. This is for 2 purposes:
   1. First to split Allowable from Non-Allowable costs -- Previously adjustments for non-allowable costs were reflected on Schedule 5. Now:
      1. Schedule 1, Table 1.A. – Allowable Costs
      2. Schedule 1, Table 1.B. all non-allowable costs with the description of the adjustment in column 8. (Nearly all other subsequent schedules will be split into Allowable vs Unallowable costs.)
      3. Table 1.C. – Calculated - Total costs per the General Ledger
      4. Note: Schedule 5A which previously calculated any adjustment required for Administrative costs over the 13% limit has also been eliminated due to the revised presentation of allowable & non-allowable costs. Therefore, you will need to review the edit check which is off the page to see if some Admin costs must be moved from the Table 1.A. (allowable) to Table 1.B. (non-allowable).
   2. Second reason for Tables: To facilitate Final Cost Settlement, you will now enter your Budget figures per your final approved Form ID-47 into Schedule 1, Table 2.A. Schedule 1, Table 4.A. will then compute any costs in excess of your budget plus 10%, on the subtotal/cost center level.
6. COVID costs must still be reported on Schedule 19. If you requested a waiver for additional funding due to COVID, you MAY NOT indicate that Schedule 19 is Not Applicable. ODP will be comparing this at check-in and will reject cost reports if Schedule 19 is not completed.
7. Direct Care Staff wages will be reflected on their own page of Schedule 11-HC. These are the employees previously marked with an asterisk. Professional & Management staff should not be included on the Direct Care Workers page.

Detailed instructions will be provided when the forms are mailed out.