

**Ohio Department of Job and Family Services**

**Hospital Cost Report (JFS 02930)**

**Data Map and Cost Report Software**

**User's Manual**

**For STATE FISCAL YEAR 2011**

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## INTRODUCTION:

The SFY2008 cost report and instructions can now be downloaded from <http://jfs.ohio.gov/ohp/bhpp/costrpt.stm>. The cost report is in Microsoft Excel. **Software from any previous year cannot be used.**

## To Download & Install:

Navigate to the address above and click on the link "Ohio Medicaid Cost Report Software." Please take note of the folder where the file has been saved.

Open the file (JFS0293008.zip) using WinZip (available from [www.winzip.com](http://www.winzip.com)) or PKZip. Extract the files to your C:\drive. The files will be placed in a folder called Hospital Cost Report.

If you are preparing cost reports for multiple providers you may save the cost report as the seven digit MEDICAID provider number for each provider. This way you may have more than one cost report in the same folder.

## What's New?

In an effort to maintain accurate contact information, we have added a section directly below the Provider Certification. It is accessed by clicking on one of the buttons labeled "Update Contact Info." Please complete all fields in this section.

**THE DATA MAP FUNCTIONALITY HAS BEEN REMOVED FOR SFY 2011. It should return for SFY 2012.**

A data map file (Mapping.xls) has been created which will allow the provider to easily and accurately bundle Medicare costs & charges into the Medicaid cost centers. Mapping.xls also provides for the entry and bundling, by revenue code, of Medicaid program charges.

**NOTE: MAPPING.XLS MUST BE COMPLETED PRIOR TO STARTING THE COST REPORT. The use of Mapping.xls is strongly suggested, although not required. Please review these instructions completely prior to beginning work on the cost report. Instructions specific to Mapping.xls begin on page 6.**

## OPERATION & NAVIGATION:

### With this software:

- Macros are used for printing and navigation. Macro Security must be set to Medium. To change Macro Security click on TOOLS | OPTIONS, go to the SECURITY tab and click on the MACRO SECURITY button.
- The file is best viewed at a resolution of 1024 X 768 or higher.
- All necessary data, except for the Provider Certification, Schedule A and the OBRA Survey, should be entered on the Data Entry page.
- **DO NOT CUT & PASTE** any information, as this could result in formula errors. It should be safe to do a COPY & PASTE.
- During data entry, pressing TAB will move RIGHT to the next available cell. Pressing ENTER will move DOWN to the next available cell.
- Each input section is divided by an orange line. Pressing CTRL+HOME will move the cursor back to the top of the section.
- On the Data Entry Page, Column K is the last column of input cells. Please be sure to enter data in all necessary cells.
- Line numbers and cost centers on the Data Entry page match those of the Medicaid Cost Report. Use these references as a guide to the cost report instructions.
- Rows labeled "Medicare Source" refer to the Worksheet of the Medicare Cost Report where the required data can be found
- Rows labeled "Medicaid Destination" refer to the Schedule destination in the Medicaid Cost Report. Use these references as a guide to the cost report instructions.
- When saving the cost report, please use your seven digit Medicaid Provider Number as the file name, i.e., 1234567.xls.
- Text for Open Cost Centers – If using Mapping.xls, enter the desired text in Column P, Row 2. If not using Mapping.xls, enter the desired text in Column H, Row 11 on the Data Entry tab.

### To Operate:

- Open Microsoft Excel, then open the cost report file (JFS 02930.xls).
- You should get a message regarding the use of macros. Click on ENABLE MACROS. If macros are disabled, then printing and navigation buttons will not function.
- Along the left side of the Cover Page, there are eight navigation buttons. These will move the cursor to each input section and set row and column headers so that you will know what information is to be entered.

- As you complete each section, click on the **DONE** button located in Column H. This will release the row and column headers and return you to the Cover Page.

## Navigation Buttons:

- Provider Information: Click this button, and then enter all information for the Provider Certification.
- Days & Discharges: For all information that appears on the Medicaid Cost Report, Schedule C.
- Total Facility Costs / Charges: For all cost / charge data that appears on Medicaid Cost Report, Schedule B and Capital Cost on Schedule G.
- Program Charges: For program data that appears on Schedules D, D1, & I.
- Med Ed & Uncompensated Care: For all data that appears on Medicaid Cost Report, Schedule E/F.
- Program Payments: For all data that appears on Schedule H.
- OBRA Survey: For completion of the required OBRA Survey
- Schedule A: For entry of any information which should appear on Schedule A.

## Printing:

- To print the cost report, use the "PRINT COST REPORT" button located on the Cover, Data Entry, or Schedule A pages.
- To print individual schedules, click on the "PRINT INDIVIDUAL SCHEDULES" button, then select the desired schedule.
- To print the Provider Certification, click on "VIEW / PRINT PROVIDER CERTIFICATION" then scroll down the ProvCert page. Click on the "PRINT PROVIDER CERTIFICATION" button.

## Additional Information:

### Provider Work Papers Tab:

This page may be used to create work papers to support or clarify your cost report. You may create formulas on the Data Entry page to transfer amounts. However, please do not create any formulas which link to external files. All links to external files will be broken when the cost report is received by the department.

### Review Tab:

This was created for in-house use as a method of verifying that common mistakes are corrected prior to sending an interim or final settlement to providers. Providers may find this page useful to verify the correctness of the cost report. This page would be similar to the error report generated by the Medicare Cost Report software. **For error definitions please see the Review Summary Error Definitions on page 5.**

### Paper Reduction:

In order to reduce the amount of paper we receive, we request that you send the Medicare Cost Report electronically. Please send us the Electronic Cost Report (EC or ECR), Print Image (PI) files and a hard copy of the signed Medicare certification page. The ECR and PI files should be the same files sent to your fiscal intermediary and can be emailed, please see instructions below.

### Email Submission:

You should email your cost report files to: [hospital\\_cost\\_reports@jfs.ohio.gov](mailto:hospital_cost_reports@jfs.ohio.gov), please use the hospital name for the Subject of the email. **Please note that the department has a 1MB limit on incoming emails.** It may be necessary to zip your files with WinZip or PKZip. Please see the **REQUIRED FILINGS** section of the Cost Report Instructions for more information regarding cost report submission.

### Zipping and Unzipping Files:

If you need assistance with WinZip or PKZip, please contact your internal Information Technology department. They should have someone who can assist you.

## Review Summary Error Definitions

The Review Summary (Review Tab) was created for in-house use as a method of verifying that common mistakes are corrected prior to sending an interim or final settlement to providers. Providers may find this summary useful to verify the correctness of the cost report prior to submission. The Review Summary would be similar to the error report generated by the Medicare Cost Report software.

The Review Summary is divided into several sections. Each section will test for a different type of error. This document will cover the sections in order, going down the left side of the Review Summary and then the right side. Throughout this document, results indicating correctness will be in green, results that indicate there is an error will be red and italics.

**Charges & Costs Balance** – Purpose: to verify that I/P, O/P & Non-Reimbursable Charges & Costs equal Total Facility Charges & Costs

Schedule B: Charges Balance – **Yes** / *Dollar amount of error will be shown.*

Schedule B: Costs Balance – Dollar amount of variance will be shown. It is expected that there is some variance due to rounding. Generally, the variance is expected to be +/- \$25. Larger variances should be analyzed.

**Cost for Every Charge, Charge for Every Cost** – Purpose: to verify that every cost center that has a charge has a corresponding cost.

Schedule D: I/P & O/P – **No Errors** / *Review Cost Centers for Missing Amounts.*

Schedule D1: I/P & O/P – **No Errors** / *Review Cost Centers for Missing Amounts.*

Schedule D1: Prof. Comp. – **No Errors** / *Review Cost Centers for Missing Amounts.*

Schedule G: Capital Costs – **No Errors** / *Review for mismatched Charges / Costs.*

Schedule I: I/P & O/P – **No Errors** / *Review Cost Centers for Missing Amounts.*

**O/P Routine Charges** – Purpose: to verify that if there are cost centers with O/P Routine program charges that O/P Routine Total Facility Charges have also been entered. Ohio requires that if a facility has O/P Routine program, then there needs to be O/P Routine total facility charges.

Schedule D: **No Errors** / *Review Schedules B & D for O/P Routine Charges.*

Schedule D1: **No Errors** / *Review Schedules B & D1 for O/P Routine Charges.*

Schedule I: **No Errors** / *Review Schedules B & I for O/P Routine Charges.*

**Program Charges Greater Than Total Facility** – Purpose: to verify that charges for all program areas are not greater than charges for the total facility.

Inpatient: **No Errors** / *Review Cost Centers for Program > Total Facility.*

Outpatient: **No Errors** / *Review Cost Centers for Program > Total Facility.*

**Title XIX I/P or O/P Ratio Greater Than .75** – Purpose: to flag potential situations where program charges maybe exceeding total charges. This test was started before it was possible to perform the Program Charges Greater than Total Facility test. It is possible that the ratio could be greater than .75 and that there is not actually an error.

Inpatient Ratio: **Ratio Within Limits** / *Review Cost Centers For Costs Greater Than Charges.*

Outpatient Ratio: **Ratio Within Limits** / *Review Cost Centers For Costs Greater Than Charges.*

**All Medicare Charges & Costs Included on Cost Report** – Purpose: to verify that all charges and cost that appear above Medicare line 95 are included on the cost report. If all charges/costs are included than variances should be zero. To use enter into the outlined cells the amounts from the locations shown. Known amounts from the cost report (Organ, Home Health, Hospice, etc) will be entered automatically, provided they have been entered on the appropriate line.

**Schedule B: Non-Reimbursable Items in Reimbursable Columns** – Purpose: to verify that non-reimbursable items are properly entered.

Skilled Nursing Facility: **Charges Properly Entered** / *All SNF Charges s/b In Column 10.*

Home Program Dialysis: **Charges Properly Entered** / *I/P Home Program s/b In Column 10.*

Ambulance: **Charges Properly Entered** / *All Ambulance Charges s/b In Column 10.*

Home Health Agency: **Charges Properly Entered** / *All HHA Charges s/b In Column 10.*

Hospice: **Charges Properly Entered** / *All Hospice Charges s/b In Column 10.*

DME: Rented or Sold: **Charges Properly Entered** / *Charges for DME s/b In Column 10.*

# Medicare / Revenue Code Data Map (Mapping.xls) Instructions

**THE DATA MAP FUNCTIONALITY HAS BEEN REMOVED FOR SFY 2011. It should return for SFY 2012.**

The Ohio Department of Job and Family Services has provided the Mapping.xls file as a tool for providers to simplify or standardize data entry into the Hospital Cost Report (JFS 02930). Many providers will find this tool to be very useful. The goal of the data map is to allow the user to enter Medicare Cost Report information in the same order as it appears on the Medicare worksheets. Then, by assigning a Medicaid Cost Report line number, all cost center bundling and reordering will be done by the data map. In the end the user has all of the Medicaid information in a format which is ready for entry into a blank JFS 02930.xls file. The data map file also provides quick entry of all of this data through the use a macro which will copy the data to a blank cost report.

Additionally, the Data Map will also provide for the entry of Title XIX & Title V Program charges by revenue code and then sum those into the assigned cost centers. When copied to the cost report only those portions of the data map that are necessary are used. This helps minimize the size of the cost report file and eliminates the need for the provider to submit the completed data map.

When the Data Map is to be used, it must be completed before the cost report is started. When the data is copied to the cost report, a new blank cost report is used and any other data already entered will need to be reentered. Use of the Data Map is fairly straight forward. The file is divided into five primary areas. These areas are; Medicare Cost Report Input Area (Cells C15 thru K132), Total Facility Days Input Area (Cells C137 thru D177), Medicaid Program Charges Input Area (Cells C347 thru K647), Calculation Area (Hidden) and Data Output Area (Cells P15 thru AG80). The first step is to input data into the Data Map, so let's get started.

## GENERAL GUIDELINES

- For open cost centers, lines 70 thru 80 enter the text to be displayed in Cells P2 thru P12.
- In the Data Output Area, cells which have TAN shading will not be carried into the cost report.
- Do not insert or delete any rows or columns. If any changes are made to the input areas, the formulas in the calculation area will result in errors.
- Do not enter amounts from any line which the Medicare report describes as a Total or Subtotal.
- **DO NOT CUT AND PASTE any information.** You may safely perform a copy and paste operation however; a cut and paste will result in formula errors.

## STEP ONE – Entry of Medicare Cost Report Data

Enter data as described below. While entering the charge information, the difference between Column J less Columns H, I and K will appear in Cell H12. Depending on your vender, the necessary data can be extracted from the Medicare Cost Report Software.

- Column C, starting at Row 15, enter the Line Numbers used in the facility's Medicare Report. Worksheet B, Part I is the recommended source. There is no need to enter Lines lower than 25 or greater than 94.xx.
- Column D, enter Interns & Residents costs from Worksheet B, Part I, Column 26. Costs can be entered as positive or negative; formulas will ensure that the correct sign is used in the cost report.
- Column E, enter Old Capital Costs from Worksheet B, Part II, Column 25. If the facility no longer qualifies for Old Capital or is DRG-Exempt this column should be blank.
- Column F, enter New Capital Costs from Worksheet B, Part III, Column 25. If the facility is DRG-Exempt this column should be blank.
- Column G, enter Total Costs from Worksheet C, Part I, Column 5. Costs for cost centers which do not appear on Worksheet C, Part I, but are included on Worksheet B, Part I, should also be entered in Column G. These would include; Home Health, Hospice, Organ Acquisition (Medicare lines 66 – 94).
- Column H, enter Inpatient Charges from Worksheet C, Part I, Column 6. If there are O/P Routine charges which should be shown on Schedule B, Column 8, reduce the amount entered in Column H and enter the difference in Column I. Charges for SNF, HAA, Home Program Dialysis, etc. should be entered in Column K.
- Column I, enter Outpatient Charges from Worksheet C, Part I, Column 7. Charges for O/P Lab, SNF, HAA, Home Program Dialysis, etc. should be entered in Column K.
- Column J, enter Total Charges from Worksheet C, Part I, Column 8. If there are cost centers which have charges but are not shown on Worksheet C, enter the total charges on the appropriate line, i.e., HHA, Hospice, DME. If there are costs and no charges, enter charges of one dollar (\$1).
- Column K, enter charges which should appear on Schedule B, Column 10 of the Medicaid report, i.e., O/P Lab, SNF, HHA, Home Program Dialysis, etc. It will be necessary to reduce/remove these amounts from Columns H or I.

## STEP TWO – Assignment of Medicaid Cost Centers

- Column B, enter the cost center line number from the Medicaid Cost Report on which the costs/charges should appear. LIMITATIONS:

- For those lines which are subscripted with an alpha character (25b. Distinct Part Phys Rehab), use .1 = a, .2 = b, .3 = c, etc.
- For lines 70 thru 80 use only whole numbers.
- Column A, as lines are assigned, the Medicaid line description will appear so that there is verification of the intended target cost center. If a line number is entered which does not exist, "#N/A" will be returned.

### STEP THREE – Entry of Provider Program Charges

Use the "Enter Program Charges/Revenue Codes" button located in rows 10 & 11 to quickly move to the Program Charges section. **DO NOT ENTER A REVENUE CODE MORE THAN ONCE.**

- Column C, starting at Row 347 (note: rows 181 – 339 are hidden) enter the revenue codes which were billed by the provider for any program charges.
- Column D, enter Inpatient Days related to the Title XIX Program.
- Column E, enter Inpatient Charges related to the Title XIX Program.
- Column F, enter Outpatient Charges related to the Title XIX Program. O/P Lab charges directly assigned to line 44. Laboratory will automatically appear in the correct row and column on the cost report. If there are O/P Lab charges in an open cost center (lines 70 – 80), use the split method described in the Revenue Code Allocation section below.
- Column G, enter Inpatient Charges related to Cost-Settled Transplant Services for the Title XIX Program.
- Column H, enter Inpatient Days for the Title V Program.
- Column I, enter Inpatient Charges for the Title V Program.
- Column J, enter Outpatient Charges for the Title V Program.
- Column K, enter Inpatient Charges related to the Title XIX Program for which the recipient was an HMO member.
- Column L, enter Outpatient Charges related to the Title XIX Program for which the recipient was an HMO member.

### STEP FOUR – Assignment of Medicaid Cost Centers

- Column B, enter the cost center line number from the Medicaid Cost Report on which the costs/charges should appear. LIMITATIONS:
  - For those lines which are subscripted with an alpha character (25b. Distinct Part Phys Rehab), use .1 = a, .2 = b, .3 = c, etc.
  - For open cost centers, lines 70 thru 80 use only whole numbers.
  - If it is necessary assign a revenue code to several cost centers, enter an "S" (no quotes) in Column B. Please read the Revenue Code Allocation section below.
- Column A, if a line number is entered which does not exist, "#N/A" will be returned.
  - Until a revenue code has been assigned a line number, the Medicaid preferred cost center will be displayed.
  - When a line number has been assigned, the Medicaid cost center description will appear so that there is verification of the intended target cost center.
- Variance Check (row 650): If all entered program information has been assigned to a cost center variances should be zero (0). If any column is not zero, check that all revenue codes have been assigned to a cost center and that all split revenue codes total 100% in columns L & M.

### STEP FIVE – Entry of Total Facility Days

- Column C, starting at row 137 enter the line numbers from Worksheet S-3, Part I.
- Column D, enter Total Facility Days from Worksheet S-3, Part I, Column 6. Enter all days, even if the days would not transfer to the Medicaid Cost Report.

### STEP SIX – Assignment of Total Facility Days

- Column B, enter the cost center line number from the Medicaid Cost Report on which the days should appear. LIMITATIONS:
  - For those lines which are subscripted with an alpha character (25b. Distinct Part Phys Rehab), use .1 = a, .2 = b, .3 = c, etc.
  - Days for a Nursing Facility, Skilled Nursing Facility or Swing Beds should not be assigned to a cost center.
  - Observation Bed Days should be assigned to Adults & Peds.
  - If there are observation beds days directly associated with a subprovider, those days should be assigned to that subprovider.
  - Employee Discount Days should be assigned to Adults & Peds.
- Column A, as lines are assigned, the Medicaid line description will appear so that there is verification of the intended target cost center. If a line number is entered which does not exist, "#N/A" will be returned.

### STEP SEVEN – Copy Data to Blank Cost Report

- Copy the data. Use the macro button located in rows 10 & 11 "Copy Data to BLANK Cost Report (JFS 02930)." This macro will open the blank cost report and then copy the necessary data to the appropriate destination.

- **NOTE: In order for this to work the blank cost report (JFS 02930.xls) and the Data Map files must be located in C:\Hospital Cost Report and the Data Map file must be named Mapping.xls.**
- Save the newly created blank cost report as your provider number (nnnnnnn.xls).
- Save the Data Map. Use a file name of your choice as this file will not be submitted to ODJFS. File name suggestion; seven digit provider number and letters DM (nnnnnnn DM.xls)

## STEP EIGHT – Completion of Cost Report

After the data has been successfully copied and the blank cost report saved. It will be necessary to complete the remaining sections, which can be accessed with the navigation buttons on the Cover Page of the cost report file. The sections to complete are;

- Provider Information – All applicable information.
- Days & Discharges – Swing Bed Costs, Transplant Days, Discharge information, Outpatient Visits, Bed and Interns & Residents stats.
- Total Facility Costs & Charges – Back out of Observation Bed Costs, cells B114 & D114.
- Program Charges – Professional Component Costs & Charges as related to the Title V program, columns H & I.
- Med-Ed & Uncompensated Care – All cells, as applicable.
- Program Payments – All cells, as applicable.
- OBRA Survey – All questions, as applicable.
- Schedule A – All cells, as applicable.

## ADDITIONAL INFORMATION

### Revenue Code Allocation

A method has been provided to allow for the allocation of a revenue code between several cost centers. Unless the split formula is turned on, 100% of each charge or day type is assigned to only one cost center. The split formula is turned on by entering an "S" (no quotes) in Column B for the revenue code. It is then necessary to enter the desired allocation, as a percentage, for both inpatient and outpatient services. Until the allocation percentages are entered the revenue code will not be included in the program charge totals.

- Enter an "S" (no quotes) in Column B for each revenue code which is to be allocated.
- For each cost center to which a revenue code is to be allocated, enter the amount to be allocated as a percentage of the total.
- Different allocations may be entered for Inpatient and Outpatient services.
  - I/P Split – Columns R thru CE includes;
    - Title XIX I/P Days & Charges
    - Title XIX I/P Cost Settled Transplant Services
    - Title V I/P Days & Charges
    - Title XIX I/P HMO Charges
    - Total I/P HMO Charges
  - O/P Split – Columns CG thru ET includes;
    - Title XIX O/P Charges
    - Title V O/P Charges
    - Title XIX O/P Charges
    - Total O/P HMO Charges
  - Open Cost Centers – Columns EV thru FF;
    - If O/P charges entered in column F are to be assigned to an open cost center (lines 70 – 80) and are O/P Lab related, enter the percentage attributable to O/P Lab.
    - Note: The total of columns CG thru FF for each row must equal 100% and will display in column Q.
- Columns P & Q will display the total percentage allocated for I/P and O/P, respectively. For amounts to be correctly allocated, the total must be 100%. Totals above or below 100% will display in red.

### Manual Copying of Data

Should it be necessary to manually copy data from the Data Map to a cost report file these steps may be followed.

- Open both the Data Map (Mapping.xls) and Cost Report (JFS 02930.xls) files.
- In the Data Map file, choose DataInput from the NAME BOX (the NAME BOX is the drop-down list to the left of the formula bar and directly above Cell A1. This will highlight the data to be copied.
- Select EDIT | COPY
- Make the Cost Report the active file and from the NAME BOX select DataPaste.
- Select EDIT | PASTE SPECIAL | PASTE VALUES AND NUMBER FORMATS and then click OK.
- Return to the Data Map file and from the NAME BOX select DataMapping.
- Select EDIT | COPY
- Make the Cost Report the active file and from the NAME BOX select DataMapPaste.
- Select EDIT | PASTE SPECIAL | PASTE VALUES AND NUMBER FORMATS and then click OK.
- Return to the Data Map file and from the NAME BOX select Split.
- Select EDIT | COPY

- Make the Cost Report the active file and from the NAME BOX select SplitPaste.
- Select EDIT | PASTE SPECIAL | PASTE VALUES AND NUMBER FORMATS and then click OK.
- Save the Cost Report file.