



3 West Road, Virks Building, Cranston, RI 02920

TO: Nursing Facility Administrators
FROM: Dezeree Hodish, Assistant Director Financial and Contract Management
DATE: February 8, 2024
SUBJECT: CY 2023 Medicaid Nursing Facility Cost Report

The CY 2023 Nursing Facility Medicaid Cost Report is due on May 31, 2024. All cost reports should be completed using the attached Excel template and updated Administrator's Scale. Copies of these files are also available on the [EOHHS nursing facility provider website](#). Please send completed cost report, along with the facility's most recently filed Medicare cost report, to OHHS.MedicaidFinance@ohhs.ri.gov. Confidential information and/or PHI must be transmitted securely.

EOHHS continues to streamline cost report requirements to lessen the burden on facilities and to meet EOHHS's state and federal reporting requirements. The CY 2023 Nursing Facility Medicaid Cost Report incorporates the below changes to meet these goals.

Substantive Changes

- Cost reports must reflect calendar year financials. The cost report no longer allows for alternative fiscal years to be used.
- Removal of "Realty Company Balance Sheet"
- Prior calendar year detail is no longer needed Schedule D: Hours Worked, Schedule E: Operating Company Balance Sheet, and Supplement Worksheet.
 - Because prior year data is not needed, the Schedule B Operating and Income Expense tabs were removed.
- Document Submission Checklist is no longer needed, nor are copies of tax invoices, resident personal needs allowance items (bond and certification), or financial statements.
- The Personal Needs Account Attestation is now included in a new tab in the Excel template, rather than in a separate document.

Facilities must retain appropriate backup and work papers for all worksheets in the cost report. This includes:

- Individual G/L account information.
- Worksheets/schedules reconciling G/L detail to the amount reported.
- Worksheets/schedules explaining any Accruals and Reversals.
- Worksheets/schedules detailing any Schedule A-1: Trial Balance Adjustments
- Rebates, Refunds, Credits.



- Audited financial statements. If the facility does not have audited financial statements, the facility must retain financial statements at highest level of assurance.

Technical Changes

- On the “General Information” tab, removal of administrator name and email, and accounting basis question.
- On the “Census” tab, removal of RIDOH approved licensed bed changes, maximum and minimum thresholds for private and semi-private beds, and tax questions.
- Schedule A: Trial Balance Adjustment
 - Removal of “Nursing Aid Training and Competency Evaluation Program” section. Facilities are reimbursed through a separate administrative reimbursement program. For more information on this program, please contact the Medicaid Finance team (OHHS.MedicaidFinance@ohhs.ri.gov).
 - Removed breakout for account 4615 “Physical Therapist”. Please use column 4 to remove non-Medicaid expenditures. Column five should reflect Medicaid only expenditures for physical therapists.
 - Removed breakout for account 4715 “Other Therapeutic Services”. Please use column 4 to remove non-Medicaid expenditures. Column five should reflect Medicaid only expenditures for other therapeutic services.
 - Removed breakout for account 5629 “Nursing Supplies (Dressings, Adhesives, Lotions, Oxygen, etc.)”. Please use column 4 to remove non-Medicaid expenditures. Column five should reflect Medicaid only expenditures for nursing supplies.
 - Removed breakout for account 5724 “Pharmacy Supplies (Medicines, Drugs, Vitamins, etc., Excluding Individual Prescription Drugs)”. Please use the adjustment column (column 4) to remove non-Medicaid expenditures. Column five should reflect Medicaid only expenditures for pharmacy supplies.
 - Eliminated account 0300F “Room & Board Employees.”
 - Eliminated account 0301 “Sale of Drugs and Supplies.”
 - Removed breakout (private pay, federal Medicare, Veteran, private insurance, hospice, and managed care) for “Room and Board” income account. Please use the adjustment column (column 2) to make income adjustments. Column three shows net income.
 - Removed breakout for account 0303A “Physical Therapy”. Account 0303A should reflect Medicaid only income for physical therapy. Please use the adjustment column (column 2) to make income adjustments. Column three shows net income
 - Removed breakout for account 0303D “Other Therapeutic Services”. Please use the adjustment column (column 2) to make income adjustments. Column three shows net income.

- Schedule B-1: Analysis of Certain Line Items
 - Formula update in Mortgage Insurance Premium section

- Supplemental Worksheet
 - Removal of Section 1, part A regarding advance payments.
 - Removed of delinquent tax payment schedule.
 - Removed of delinquent mortgage payments.

Please reach out to OHHS.MedicaidFinance@ohhs.ri.gov if you have questions regarding the completion and submission of the annual cost report.