

**Appendix A  
Chart of Accounts**

**Table 1****Balance sheet accounts-assets**

## Current assets

## 1001 Petty Cash

## 1010 Cash in Bank

- 1010-1 - General Account
- 1010-2 - Payroll account
- 1010-3 - Savings account
- 1010-4 - Imprest cash funds
- 1010-5 - Certificates of deposit
- 1010-6 - Money market
- 1010-7 - Resident funds

These cash accounts represent the amount of cash deposited in banks or financial institutions.

## 1030 Accounts Receivable

- 1030-1 - Private
- 1030-2 - Medicare
- 1030-3 - Medicaid
- 1030-4 - Other Payors

The balances in these accounts represent the amounts due the LTCF for services delivered and/or supplies sold.

## 1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

## 1050 Notes Receivable

This account represents notes receivable due on demand, or that portion of notes due within twelve (12) months of the balance sheet date.

## 1060 Allowance for Uncollectible Notes Receivable

This account represents the estimated amount of uncollectible notes receivables.

## 1070 Other Receivables

- 1070-1 - Employees
- 1070-2 - Sundry

## 1080 Cost Settlements

- 1080-1 - Medicare

## 1080-2 – Medicaid

These accounts represent amounts due provider from current or prior unsettled cost reporting periods.

## 1090 Inventories

- 1090-1 - Medical and program supplies
- 1090-2 - Dietary
- 1090-3 - Gift shop
- 1090-4 - Housekeeping supplies
- 1090-5 - Laundry and linen
- 1090-6 - Maintenance

These accounts represent the cost of unused LTCF supplies.

## 1100 Prepaid Expenses

- 1100-1 - Insurance
- 1100-2 - Interest
- 1100-3 - Rent
- 1100-4 - Pension plan
- 1100-5 - Service contract
- 1100-6 - Taxes
- 1100-7 - Other

These accounts represent payments for costs which will be charged to future accounting periods

## 1110 Short – Term Investments

- 1110-1 – U.S. Government securities
- 1110-2 – Marketable securities
- 1110-3 – Other

## 1120 Special Expenses

- 1120-1 – Telephone systems
- 1120-2 – Prior authorized medical equipment

Unamortized cost of telephone systems and prior authorized medical equipment. Amortized cost of telephone systems acquired before 12/1/92, if the costs were reported as administrative and general on the facility's cost report for the period ending 12/31/92, should be reported in account 7225. Amortized cost of prior authorized medical equipment should be reported in account 6010.

## 1200 Property, Plant and Equipment

[All ICFs-MR need only use groups (A) and (C).]

Nursing facilities that did not change ownership on or after 7/01/93 need only use groups (A) and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), (B), and (C).

- (A) 1200-1 - Land

- 1200-2 - Land improvements
- 1200-3 - Building and building improvements
- 1200-4 - Equipment
- 1200-5 - Transportation equipment
- 1200-6 - Leasehold improvements
- 1200-7 - Financing cost – cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) NFs that changed provider agreement on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1200-8 - Land acquired on or after 7/01/93 through a change of provider agreement
- 1200-9 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement
- 1200-10 - Equipment acquired on or after 7/01/93 through a change of provider agreement

(C) (Assets under capital lease)

- 1200-18 - Assets under capital lease – prior to 5/27/92
  - 1200-19 - Assets under capital lease – on or after 5/27/92
- 1250 Accumulated Depreciation and Amortization – Prop., Plant & Equip.

[All ICFs-MR need only use groups (A) and (C).]

Nursing facilities that did not change ownership on or after 7/01/93 need only use groups (A) and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), (B), and (C).

- (A) 1250-1 - Land improvements
- 1250-2 - Building and building improvements
- 1250-3 - Equipment
- 1250-4 - Transportation equipment
- 1250-5 - Leasehold improvements
- 1250-6 - Financing cost-cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) NFs that changed provider agreements on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1250-7 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement
- 1250-8 - Equipment acquired on or after 7/01/93 through a change of provider agreement

(C) (Assets under capital lease)

1250-15 – Assets under capital lease – prior to 5/27/92

1250-16 – Assets under capital lease – on or after 5/27/92

### 1300 Renovations

As defined in section 5111.25 of the Revised Code. [All NFs and ICFs-MR need only use groups (A) and (B).]

- (A) 1300-1 - Building and building improvements
- 1300-2 - Equipment
- 1300-3 - Leasehold improvements
- 1300-4 - Financing Cost – cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.
- (B) (Assets under capital lease)
  - 1300-9 – Assets under capital lease – prior to 5/27/92
  - 1300-10 – Assets under capital lease – on or after 5/27/92

#### 1350 Accumulated Depreciation and Amortization – Renovations

[All NFs and ICFs-MR need only use groups (A) and (B).]

- (A) 1350-1 - Building and building improvements
- 1350-2 - Equipment
- 1350-3 - Leasehold improvements
- 1350-4 - Financing cost – cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.
- (B) (Assets under capital lease)
  - 1350-9 – Assets under capital lease – prior to 5/27/92
  - 1350-10 – Assets under capital lease – on or after 5/27/92

#### Other assets

##### 1400 Non-Current Investments

- 1400-1 - Certificates of deposit
- 1400-2 - U.S. Government securities
- 1400-3 - Bank savings account
- 1400-4 - Marketable securities
- 1400-5 - Cash surrender value of insurance
- 1400-6 - Replacement reserve
- 1400-7 - Funded depreciation

##### 1410 Deposits

- 1410-1 – Workers= compensation
- 1410-2 – Leases
- 1410-3 – Other

##### 1420 Due From Owners/Officers

- 1420-1 – Officers
- 1420-2 – Owners

## 1430 Deferred Charges and Other Assets

- 1430-1 - Escrow accounts
- 1430-2 - Deferred loan costs and finance charges except property, plant and equipment
- 1430-3 - Organization expenses
- 1430-4 - Goodwill
- 1430-5 - Start-up costs

## 1440 Notes Receivable – Long Term

This account represents notes receivable or portion thereof due more than twelve (12) months from balance sheet date.

**Table 2****Balance sheet accounts – liabilities**

## Current liabilities

## 2010 Accounts Payable

- 2010-1 – Trade
- 2010-2 – Resident deposits-private
- 2010-3 – Resident funds

These accounts represent amounts due to vendors, creditors, and residents for services and supplies purchased, which are payable within one (1) year of the balance sheet date.

## 2020 Cost Settlements

- 2020-1 – Medicare
- 2020-2 – Medicaid

These accounts represent amounts due to medicare or medicaid from current or prior unsettled cost reporting periods.

## 2030 Notes Payable

- 2030-1 – Notes payable – vendors
- 2030-2 – Notes payable – bank
- 2030-3 – Notes payable – other

These accounts represent amounts due vendors and banks, evidenced by promissory notes, payable on demand, or due within one year of the balance sheet date.

## 2040 Current Portion of Long Term Debt

This account represents the principal of notes, loans, mortgages, capital lease obligations or bonds due within twelve (12) months of the balance sheet date.

## 2050 Accrued Compensation

- 2050-1 - Salaries and wages
- 2050-2 - Vacations
- 2050-3 - Sick leave

- 2050-4 - Bonuses
- 2050-5 - Pensions – retirements plans
- 2050-6 - Profit sharing plans

#### 2060 Payroll Related Withholding and Liabilities

- 2060-1 - Federal income
- 2060-2 - FICA
- 2060-3 - State
- 2060-4 - Local income
- 2060-5 - Employers portion of FICA/medicare taxes or PERS
- 2060-6 - Group insurance premium
- 2060-7 - State unemployment taxes
- 2060-8 - Federal unemployment taxes
- 2060-9 - Workers compensation
- 2060-10 - Union dues

#### 2080 Taxes Payable

- 2080-1 - Real estate
- 2080-2 - Personal property
- 2080-3 - Federal income tax
- 2080-4 - State income tax/franchise tax
- 2080-5 - Local income tax
- 2080-6 - Sales taxes
- 2080-7 - Other taxes

#### 2090 Other Liabilities

- 2090-1 - Accrued interest
- 2090-2 - Dividends payable
- 2090-3 - Other
- 2090-4 - Franchise permit fee

#### Long term liabilities

##### 2410 Long Term Debt

- 2410-1 - Mortgages
- 2410-2 - Bonds
- 2410-3 - Notes payable
- 2410-4 - Construction loans
- 2410-5 - Capital lease obligations
- 2410-6 - Life insurance policy loan

These accounts reflect liabilities that have maturity dates extending beyond one (1) year after the balance sheet date.

##### 2420 Related Party Loans

Interest allowable under medicare guidelines.

## 2430 Related Party Loans

Interest non-allowable under medicare guidelines.

## 2440 Non-Interest Bearing Loans From Owners

See the AHealth Care Financing Administration (HCFA) Publication 15-1",  
Section 1210, previously entitled AHIM 15, Health Insurance Manual.@

## 2450 Deferred Liabilities

- 2450-1 - Revenue
- 2450-2 - Federal income taxes
- 2450-3 - State income taxes
- 2450-4 - Local income taxes

**Table 3****Balance sheet account-capital**

This account represents the difference between total assets and total liabilities for the reporting entity. This account includes capital of for-profit entities and not-for-profit entities (fund balance). It also represents the net effect of all the transactions within account balances, including but not limited to contributions, distributions, transfers between funds and current year profit or loss. In addition, it represents capital stock and associated accounts.

## 3000 Capital

**Table 4****Revenue accounts**

## Routine service revenues

- 5010 Room and Board – Private
- 5011 Room and Board – Medicare
- 5012 Room and Board – Medicaid
- 5013 Room and Board – Veterans
- 5014 Room and Board – Other

## Ancillary service revenues

- 5020 Physical Therapy
- 5030 Occupational Therapy
- 5040 Speech Therapy
- 5050 Audiology Therapy
- 5060 Respiratory Therapy
- 5070 Medical Supplies – Medicare

Items which are billable to medicare regardless of payor type.

- 5070-1 - Medicare B-Medicaid
- 5070-2 - Medicare B-Other
- 5070-3 - Private
- 5070-4 - Medicare A
- 5070-5 - Veterans

- 5070-6 - Other
- 5070-7 - Medicaid

#### 5080 Medical Supplies – Routine

Medicaid allowable supplies which are not billable to medicare regardless of payor type.

#### 5090 Medical Minor Equipment – Medicare

Items which are billable to medicare regardless of payor type.

- 5090-1 - Medicare B-Medicaid
- 5090-2 - Medicare B-Other
- 5090-3 - Private
- 5090-4 - Medicare A
- 5090-5 - Veterans
- 5090-6 - Other
- 5090-7 - Medicaid

#### 5100 Medical Minor Equipment – Routine

Medicaid allowable equipment which are not billable to medicare regardless of payor type.

#### 5110 Enteral Nutrition Therapy – Medicare

Items which are billable to medicare regardless of payor type.

- 5110-1 - Medicare B-Medicaid
- 5110-2 - Medicare B-Other
- 5110-3 - Private
- 5110-4 - Medicare A
- 5110-5 - Veterans
- 5110-6 - Other
- 5110-7 - Medicaid

#### 5120 Enteral Nutrition Therapy – Routine

Medicaid allowable enterals which are not billable to medicare regardless of payor type.

#### 5130 Habilitation Supplies

#### 5140 Incontinence Supply

#### 5150 Personal Care

#### 5160 Laundry Service – Routine

#### Other service revenues

These accounts represent other charges for services as well as for certain services not covered by the medicare program.

- 5310 Dry Cleaning Service
- 5320 Communications
- 5330 Meals
- 5340 Barber and Beauty

- 5350 Personal Purchases – Residents
- 5360 Radiology
- 5370 Laboratory
- 5380 Oxygen
- 5390 Legend Drugs
- 5400 Other, Specify

#### Non-Operating revenues

- 5510 Management Services
- 5520 Cash Discounts
- 5530 Rebates and Refunds
- 5540 Gift Shop
- 5550 Vending Machine Revenues
- 5555 Vending Machine Commissions
- 5560 Rental-Space
- 5570 Rental-Equipment
- 5580 Rental-Other
- 5590 Interest Income – Working Capital
- 5600 Interest Income – Restricted Funds
- 5610 Interest Income – Funded Depreciation
- 5620 Interest Income – Related Party Revenue
- 5625 Interest Income – Contributions
- 5630 Endowments
- 5640 Gain/Loss on Disposal of Assets
- 5650 Gain/Loss on Sale of Investments
- 5660 Nurse Aide Training Program Revenue
- 5670 Unrestricted Contributions

#### Deductions from revenues

- 5710 Contractual Allowance – Medicare
- 5720 Contractual Allowance – Medicaid
- 5730 Contractual Allowance – Other

A single account which is the sum of 5710, 5720 and 5730 can be maintained by those LTCFs that do not record contractual allowances by payment source.

Detail supporting this single account must be available.

- 5740 Charity Allowance

#### Table 5

#### Other protected cost

#### Medical supplies

Medical supplies – items which are disposable, or have a limited life expectancy, including but not limited to: atomizers and nebulizers, catheters, adhesive backed foam pads, eye shields, hypodermic syringes and needles. Routine nursing supplies such as: isopropyl alcohol; analgesic rubs; antiseptics; cotton balls and applicators; elastic support stockings; dressings (adhesive pads, abdominal pads, gauze

pads, and rolls, eye pads, stockinette; enema administration apparatus and enemas; hydrogen peroxide; glycerin swabs; lubricating jellies (Vaseline, KY Jelly, etc.); plastic or adhesive bandages (e.g. Band-Aids); medical tape; tongue depressors; tracheotomy care sets and suction catheters; tube feeding sets and component supplies; over the counter drugs, etc. (excludes incontinence supplies, enterals, and all items that are directly billed by supplier to medicare and medicaid.)

For those facilities participating in medicaid and not in medicare, all medical supplies are to be classified in account 6001. For those facilities participating in both the medicare and medicaid programs, medical supplies must be categorized and classified as follows:

#### 6000 Medical Supplies Billable to Medicare

Medical supplies for facilities participating in medicare which are billable to medicare regardless of payor type.

#### 6001 Medical Supplies Non-Billable to Medicare

Medical supplies for facilities not participating in medicare, as well as medical supplies for facilities which are not billable to medicare regardless of payor type.

#### 6003 Oxygen

Oxygen defined as emergency stand-by oxygen only, all other oxygen should be directly billed by supplier to medicaid.

#### Medical minor equipment

Medical minor equipment limited to: enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the facility asset capitalization policy and is not included in this group should be reported in minor equipment, account 7350.

For those facilities participating in medicaid and not in medicare, all medical minor equipment should be classified in account 6006. For those facilities participating in both the medicare and medicaid programs, medical minor equipment must be categorized and classified as follows:

#### 6005 Medical Minor Equipment Billable to Medicare

Medical minor equipment for facilities participating in medicare which are billable to medicare regardless of payor type.

#### 6006 Medical Minor Equipment Non-Billable to Medicare

Medical minor equipment for facilities not participating in medicare, as well as medical minor equipment for facilities which are not billable to medicare regardless of payor type.

#### Prior – Authorized medical equipment

Equipment authorized and purchased prior to July 1, 1993.

#### 6010 Prior Authorized Medical Equipment

Amortized or lease expenses of prior authorized specialized medical equipment. Provider must have received an approval letter from ODJFS, division of long term care, before expenses can be reported. A copy of the approval letter must be sent with the cost report. Examples-include but are not limited to: ventilators (all types), enteral feeding pumps, IV infusion pumps, oxygen concentrators, decubitus care beds, miscellaneous request items in LTCFs (not listed on the formulary), and LTCF requests for prior-authorization for facility purchases.

## Utility expenses

### 6020 Heat, Light, Power

Services provided to furnish heat, light and power. (This account does not include costs associated with on-site salaries or maintenance of heat, light, power).

### 6030 Water and Sewage

Services provided to furnish water and sewage treatment for facilities without on-site water and sewage plants. For facilities which have on-site water and sewer plants this account includes the costs associated with the maintenance and repair of such operations, including the EPA test. The supplies are limited to: expendable water and sewage treatment and water softener supplies, which are used on the water and sewer system.

6030.1 – Water and sewage salary

6030.2 – Water and sewage other

### 6040 Trash and Refuse Removal

Services provided to furnish trash and refuse removal, including grease trap removal fees. (This excludes housekeeping items such as trash bags.)

### 6050 Hazardous Medical Waste Collection

Contract services provided to furnish hazardous waste collection bags, containers and removal service.

## Payroll taxes, fringe benefits, & staff development

### 6054 Payroll Taxes

Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

### 6055 Workers Compensation

Other protected premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6 (excludes purchased nursing).

### 6056 Employee Fringe Benefits

Other protected fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

### 6057 EAP Administrator

An individual who performs the duties of the employee assistance program for other protected personnel.

6057.1 – EAP administrator other protected salary

## 6057.2 – EAP administrator other protected contract

## 6058 Self Funded Program Administrator

An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected).

6058.1 – Self funded admin. Other protected salary

6058.2 – Self funded admin. Other protected contract

## 6059 Staff Development

Other protected continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with other protected personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

6059.1 – Staff development other protected salary

6059.2 – Staff development other protected contract

## Property taxes

## 6060 Real Estate Taxes

Real property tax expense incurred by the provider.

## 6070 Personal Property Taxes

Personal property tax expense incurred by the provider.

## 6080 Franchise Tax

Allowable portion of franchise tax as defined in Section 2122.4, of the "HCFA Publication 15-1."

## Government mandated assessments or fees

## 6090 Government Mandated Assessments or Fees

With the exception of the franchise permit fee incurred by the provider.

## 6091 Franchise Permit Fee

Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio department of job and family services (ODJFS) to nursing facilities (NFs), and intermediate care facilities for the mentally retarded (ICFsMR) pursuant to rules 5101:3-3-49.2 to 5101:3-3-49.9 of the Administrative Code for NFs and rules 5101:3-3-82.2 to 5101:3-3-82.7 of the Administrative Code. Franchise permit fee in account 6091. Twenty-three and twenty-six hundredths per cent of the NF franchise permit fee incurred in fiscal years 2003 through 2005 shall be reported by NFs in account 6091. Seventy-six and seventy-four hundredths per cent of the franchise permit fee shall be reported by NFs in account 9725, entitled "Other-Specify". NFs shall report one hundred per cent of the franchise permit fee in account 6091 for fiscal year 2006 and forward.

Franchise taxes are to be reported in account 6080, Franchise Tax.

## Home office costs

## 6095 Home Office Costs/Other Protected

Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to: utilities; real estate taxes; personal property tax; and franchise tax, and are allocated to the facility in accordance with "HCFA Publication 15-1," Section 2150 thru 2150.3, "Home Office Costs".

**Table 6****Direct care cost center**

These accounts include costs that are specified and represent expenses related to the delivery of nursing and habilitation/rehabilitation services. The term "licensed" refers to state of Ohio licensure.

Each account may be used by both nursing facilities (NFs) and intermediate care facilities for the mentally retarded (ICFs-MR), unless the account is specifically addressed to (NFs) or (ICFs-MR).

## Nursing and habilitation/rehabilitation

## 6100 Medical Director

A physician licensed under state law to practice medicine, that is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.

6100.1 – Medical director salary

6100.2 – Medical director contract

## 6105 Director of Nursing

A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing. ICFs-MR are not required to have a full-time director of nursing).

6105.1 – Director of nursing salary

6105.2 – Director of nursing contract

## 6110 RN Charge Nurse

A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6110.1 – RN charge nurse salary

6110.2 – RN charge nurse contract

## 6115 LPN Charge Nurse

A licensed practical (vocational) nurse designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

B36115.1 – LPN charge nurse salary

6115.2 – LPN charge nurse contract

**6120 Registered Nurse**

Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).

6120.1 – Registered nurse salary

6120.2 – Registered nurse contract

**6125 Licensed Practical Nurse**

Salary of licensed practical nurses providing direct nursing care to residents. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).

6125.1 – Licensed practical nurse salary

6125.2 – Licensed practical nurse contract

**6130 Nurse Aides**

Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties).

**6135 Activity Director**

A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.

6135.1 – Activity director salary

6135.2 – Activity director contract

**6140 Activity Staff**

Personnel providing services related to the activity program.

6140.1 – Activity personnel salary

6140.2 – Activity personnel contract

**6145 Recreational Therapist for NFs**

A professional, as required by the code of federal regulations, who oversees and is responsible for the recreational program.

6145.1 – Recreational therapist salary

6145.2 – Recreational therapist contract

**6150 Program Specialist for ICFs-MR**

Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.

6150.1 – Program specialist salary

6150.2 – Program specialist contract

**6155 Program Director**

An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement the active treatment or specialized service program defined by each resident's individual program plan; works directly with residents and with paraprofessional, nonprofessional and other professional program staff who work with residents.

6155.1 – Program director salary

6155.2 – Program director contract

**6160 Habilitation Supervisor for NFs**

Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.

6160.1 – Habilitation supervisor salary

6160.2 – Habilitation supervisor contract

**6165 Habilitation Supervisor for ICFs-MR**

Supervisor with experience, training and background in habilitation.

6165.1 – Habilitation supervisor salary

6165.2 – Habilitation supervisor contract

**6170 Habilitation Staff**

Personnel trained in habilitation who provide habilitation services.

6170.1 – Habilitation staff salary

6170.2 – Habilitation staff contract

**6175 Psychologist**

A professional licensed under state law to practice psychology.

6175.1 – Psychologist salary

6175.2 – Psychologist contract

**6180 Psychology Assistant**

An individual trained in psychology to assist the psychologist.

6180.1 – Psychology assistant salary

6180.2 – Psychology assistant contract

**6185 Respiratory Therapist**

A professional licensed under state law to render respiratory care.

6185.1 – Respiratory therapist salary

6185.2 – Respiratory therapist contract

**6190 Social Work/Counseling**

A professional licensed under state law to practice social work or counseling.

6190.1 – Social work/counseling salary

6190.2 – Social work/counseling contract

6195 Social Services/Pastoral Care

Personnel providing social services and/or pastoral services.

6195.1 – Social services/pastoral care salary

6195.2 – Social services/pastoral care contract

6200 Qualified Mental Retardation Professional

A professional with at least one year of experience working directly with persons with mental retardation or other developmental disabilities; and is one of the following:

(i) A doctor of medicine or osteopathy

(ii) A registered nurse

(iii) An individual who holds at least a bachelors degree in a professional category specified in CFR 42, Section 483.430, Paragraph (b)(5).

For QMRPs functioning as a QMRP and an administrator in an ICF-MR, report only the portion related to the cost of a QMRP.

6200.1 – QMRP salary

6200.2 – QMRP contract

6205 Quality Assurance

Individuals providing the quality assurance functions in the facility as overseen by the committee established under CFR 42, Section 483.75(O). (Supplies are included in program supplies). This account includes costs previously reported as utilization review personnel.

For NFs located in the city of Cincinnati, this account includes the minimum hour requirement for physical therapist to comply with Cincinnati Municipal Code Chapter 847, Section 847-17 "Personnel Requirements".

6205.1 – Quality assurance salary

6205.2 – Quality assurance contract

6210 Consulting and Management Fees

Direct care consulting fees paid to a separate entity which serves in an advisory capacity for direct care functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the functions of the facility and are in addition to services covered by the current facility staffing patterns.

6220 Other Direct Care Medical Services

Direct care medical services not previously listed.

6220.1 – Other direct care salary

## 6220.2 – Other direct care contract

## HOME OFFICE COSTS

## 6230 Home Office Costs/Direct Care

Direct care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the facility personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost center, and are allocated to the facility in accordance with "HCFA Publication 15-1," Sections 2150 through 2150.3, "Home Office Costs".

6230.1 – Home office/direct care salary

6230.2 – Home office/direct care other

## Purchased nursing services

Expenses incurred by the facility to a nursing pool agency for temporary direct care personnel.

## 6300 Registered Nurse Purchased Nursing

Registered nurses providing direct nursing care to residents.

## 6310 Licensed Practical Nurse Purchased Nursing

Licensed practical nurses providing direct nursing care to residents.

## 6320 Nurse Aides Purchased Nursing

Individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. (Excludes housekeeping and laundry duties).

**Nursing facilities only**

## Nurse aide training

These costs as described in the Ohio Revised Code Chapter 3721. are for nursing facilities only.

## 6400 In-House Trainer Wages

This account includes and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with Chapter 3721. of the Revised Code.

## 6410 Classroom Wages: Nurse Aides

This account is limited to, wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to section 3721.29 of the Revised Code, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.

## 6420 Clinical Wages: Nurse Aides

This account is limited to, wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education

pursuant to section 3721.29 of the Revised Code. Include only those wages paid for your own facility staff.

#### 6430 Books and Supplies

This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks, reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy stated in the capital cost center, paragraph A).

#### 6440 Transportation

This account is limited to the mileage allowance, e.g., using the individual's own vehicle, paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests. This account does not include expense incurred for the use of a facility's own vehicle.

#### 6450 Tuition Payments

This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code, excluding payments to other nursing facilities.

#### 6455 Tuition Reimbursement

This account is limited to the reimbursement of costs incurred by the facility to reimburse an individual who is not employed, or does not have an offer to be employed, as a nurse aide but becomes employed by, or received an offer for employment from, the facility not later than twelve months after completing a nurse aide training and competency evaluation program. Reimbursement to the nurse aide shall be made on a prorata basis during the period in which the individual is employed as a nurse aide.

#### 6460 Contractual Payments to Other Nursing Facilities

The account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code.

#### 6470 Registration Fees and Application Fees

This account is limited to all registration fees and application fees necessary to comply with Chapter 3721. of the Revised Code, i.e., train the trainer fees in order to comply with Chapter 3721. of the Revised Code and state approved competency exam fees for nurse aides.

#### 6490 Employee Fringe Benefits

Nurse aide training (series # 6400) – This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to Chapter 3721. of the Revised Code. Includes self insurance funds. (This account excludes vacation and sick pay salary.)

#### Direct payroll taxes, fringe benefits, staff development

This series represents payroll taxes, workers' compensation, fringe benefits, EAP administrator, self funded programs administrator and staff development for nursing facilities and intermediate care facilities for the mentally retarded including ICFs-MR therapies.

### 6510 Payroll Taxes

Direct care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

### 6520 Workers' Compensation

Direct care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA publication 15-1," section 2122.6 (excludes purchased nursing).

### 6530 Employee Fringe Benefits

Direct care fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

### 6535 Employee Assistance Program Administrator – Direct Care

An individual who performs the duties of the employee assistance program for direct care personnel.

6535.1 – EAP administrator direct care salary

6535.2 – EAP administrator direct care contract

### 6540 Self Funded Programs Administrator – Direct Care

An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care).

6540.1 – Self funded admin. direct care salary

6540.2 – Self funded admin. direct care contract

### 6550 Staff Development – Direct Care

Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with direct care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

6550.1 – Staff development direct care salary

6550.2 – Staff development direct care contract

### **ICF-MR facilities only**

### Direct care therapies

These costs are for intermediate care facilities for the mentally retarded only. For nursing facilities, therapy services are directly billed by the supplier to medicaid.

**6600 Physical Therapist ICF-MR**

A qualified professional licensed under Ohio law as physical therapist.

6600.1 – Physical therapist ICF-MR salary

6600.2 – Physical therapist ICF-MR contract

**6605 Physical Therapy Assistant ICF-MR**

An individual licensed under Ohio law as a physical therapy assistant.

6605.1 – Physical therapy assistant ICF-MR salary

6605.2 – physical therapy assistant ICF-MR contract

**6610 Occupational Therapist ICF-MR**

A qualified professional licensed under Ohio law as an occupational therapist.

6610.1 – Occupational therapist ICF-MR salary

6610.2 – Occupational therapist ICF-MR contract

**6615 Occupational Therapy Assistant ICF-MR**

An individual licensed under Ohio law as an occupational therapy assistant.

6615.1 – Occupational therapy assist. ICF-MR salary

6615.2 – Occupational therapy assist. ICF-MR contract

**6620 Speech Therapist ICF-MR**

A qualified professional licensed under Ohio law as a speech therapist.

6620.1 – Speech therapist ICF-MR salary

6620.2 – Speech therapist ICF-MR contract

**6630 Audiologist ICF-MR**

A qualified professional licensed under Ohio law as an audiologist.

6630.1 – Audiologist ICF-MR salary

6630.2 – Audiologist ICF-MR contract

**Table 7****Indirect care cost center**

Indirect care costs includes costs other than direct care costs, other protected costs, or capital costs.

**7000 Dietitian**

Service provided by a professional licensed under Ohio law, as qualified in Chapter 4759. of the Ohio Revised Code.

7000.1 – Dietitian salary

7000.2 – Dietitian contract

**7005 Food Service Supervisor**

An individual supervising the dietary procedures and/or personnel.

7005.1 – Food service supervisor salary

7005.2 – Food service supervisor contract

#### 7015 Dietary Personnel

Personnel providing dietary services. (Excludes dietitian, food service supervisor, and personnel reported in account 7050, contract personnel).

7015.1 – Dietary personnel salary

7015.2 – Dietary personnel contract

#### 7025 Dietary Supplies and Expenses

Dietary items such as: dishes, dish-washing liquid, plastic wrap, cooking utensils, silverware and dietary supplies. (Excludes equipment or repairs as well as housekeeping items such as paper towels, trash bags, etc.)

#### 7030 Dietary Minor Equipment

Dietary equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-51.1 and 5101:3-3-84.1 of the Administrative Code.

#### 7035 Dietary Maintenance and Repair

Maintenance supplies, purchased services and maintenance contracts for the dietary department.

#### 7040 Food In-Facility

Food required to prepare meals in the facility.

#### 7041 Food Out-of-Facility

Food purchased and consumed outside of the facility. (Please note: report the total number of meals served when reporting the cost of food out-of-facility on the JFS 02524 "Medicaid Cost Report").

#### 7045 Employee Meals

Employee meals that do not qualify under AHCFA Publication 15-1,@section 2144 "Fringe Benefits".

#### 7050 Contract Meals and Contract Meals Personnel

Expenses associated with contracting for the food service function in the facility. (Includes food services delivered to the facility from an outside vendor.)

For those facilities participating in medicaid and not in medicare, all enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, are to be classified in account 7056. For those facilities participating in both the medicare and medicaid programs, enterals must be categorized and classified as follows:

#### 7055 Enterals: Medicare Billable

Enteral nutritional therapy and additive (food facilitators), whether administered orally or tube fed, for facilities participating in medicare which are billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee

for service), as well as all parenteral nutrition therapy.

#### 7056 Enterals: Medicare Non-Billable

Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, for facilities not participating in medicare, as well as enterals for facilities which are not billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for services), as well as all parenteral nutrition therapy.

Dietary payroll taxes, fringe benefits, staff development

#### 7060 Payroll Taxes – Dietary

(series #7000) Payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes.

#### 7065 Workers' Compensation – Dietary

(series #7000) premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.

#### 7070 Employee Fringe Benefits – Dietary

(series #7000) fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

#### 7075 Employee Assistance Program Administrator-Dietary

(series #7000) an individual who performs the duties of the employee assistance program for dietary personnel.

7075.1 – EAP administrator dietary salary

7075.2 – EAP administrator dietary contract

#### 7080 Self Funded Programs Administrator – Dietary

(series #7000) an individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary)

7080.1 – Self funded administrator dietary salary

7080.2 – Self funded administrator dietary contract

#### 7090 Staff Development – Dietary

(series #7000) continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with dietary personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

7090.1 – Staff development dietary salary

## 7090.2 – Staff development dietary other

## Medical/habilitation, pharmaceutical and incontinence supplies

## 7100 Habilitation Supplies

Supplies used to provider services measured by the individual assessment form (IAF), and minimum data set plus (MDS+) groups, which assist the resident to cope with; daily living; aging process; and perform tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out of facility functions.

## 7105 Medical/Habilitation Records

Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.

7105.1 – Medical/hab records salary

7105.2 – Medical/hab records contract

## 7110 Pharmaceutical Consultant

The services of a licensed pharmacist who provides consultation on all aspects of the provision of pharmacy services in the facility as stated in 42 CFR section 483.60(b).

7110.1 – Pharmaceutical consultant salary

7110.2 – Pharmaceutical consultant contract

## 7115 Incontinence Supplies

Reusable and disposable incontinence supplies, (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.

## 7120 Personal Care

Supplies required to maintain routine personal hygiene of the body, hair, and nails of the hands and feet. Includes body lotion, body powder, toothbrush and toothpaste, disposable razors and shaving supplies, hair cuts, shampoo and routine hair care supplies provided by facility. (Excludes contract beautician performing non-routine services.)

## 7125 Program Supplies

Supplies used to provide activity, social services and religious programs available to all residents. Does not include cost of meals for out of facility functions.

## Administrative and general services

## 7200 Administrator

Expenses incurred by a facility for an individual(s) who functions as the administrator licensed by the state of Ohio and who is responsible for the direction, supervision and coordination of facility functions.

For ICFs-MR licensed by Ohio department of mental retardation and developmental disabilities (ODMR-DD) who are not required to employ a licensed administrator, but have a QMRP functioning as the administrator, report only the portion related to the cost of an administrator.

7200.1 – Administrator salary

## 7200.2 – Administrator contract

## 7210 Other Administrative Personnel

Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.

## 7210.1 – Other administrative salary

## 7210.2 – Other administrative contract

## 7215 Consulting and Management Fees

Indirect care consulting fees paid to a separate entity which serves in an advisory capacity for indirect care administrative functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the administrative functions of the facility and are in addition to services covered by the current facility staffing patterns.

## 7220 Office and Administrative Supplies

Supplies such as: copier supplies; printing; postage; office supplies; nursing/habilitation and medical records forms; and data service supplies.

## 7225 Communications

Service charges for telephone services.

## 7230 Security Services

Salaries, purchased services, or supplies to protect property and residents.

## 7230.1 – Security services salary

## 7230.2 – Security services other

## 7235 Travel and Entertainment

Expenses such as: mileage allowance, gas, and oil for vehicles owned or leased by the facility; meals; lodging; and commercial transportation expense incurred in the normal course of business. Includes all purchased commercial transportation services for ambulatory/non-ambulatory residents. Excludes transportation cost that is directly reimbursed by medicaid to the transportation provider as set forth in Chapter 5101:3-15 of the Administrative Code.

## 7240 Laundry/Housekeeping Supervisor

An individual supervising the laundry/housekeeping functions and/or personnel.

## 7240.1 – Laundry/hskeep supervisor salary

## 7240.2 – Laundry/hskeep supervisor contract

## 7245 Housekeeping

Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.

## 7245.1 – Housekeeping salary

## 7245.2 – Housekeeping other

## 7250 Laundry and Linen

Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinent supplies specified in account 7115.

7250.1 – Laundry/linen salary

7250.2 – Laundry/linen other

#### 7255 Universal Precaution Supplies

Supplies required for the protection of residents and facility staff while performing procedures which involve the handling of bodily fluids. (Rule 3701-17-141 of the Administrative Code)  
Supplies include: masks, gloves, gowns, goggles, boots, and eye wash. (Excludes trash bags and paper towels)

#### 7260 Legal Services

Legal services except as excluded in rules 5101:3-3-56 and 5101:3-3-89 of the Administrative Code.

#### 7265 Accounting

Accounting, Bookkeeping Fees and Salaries.

7265.1 – Accounting salary

7265.2 – Accounting contract

#### 7270 Dues, Subscriptions and Licenses

Expense of dues, subscriptions, licenses and consumer satisfaction survey fees incurred by facility.

#### 7275 Interest – Other

Expense of short term credit and working capital interest incurred. (This account does not include late fees, fines or penalties)

#### 7280 Insurance

Expense of insurance such as: general business, liability, malpractice, vehicle, and property insurance.

#### 7285 Data Services

Data services personnel and purchased services.

7285.1 – Data services salary

7285.2 – Data services contract

#### 7290 Help Wanted/Informational Advertising

Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature as stated in "HCFA Publication 15-1," section 2136.1.

#### 7295 Amortization of Start-Up Costs

Amortization of cost included in the account 1430-5, not otherwise allocated to other cost centers, in accordance with "HCFA Publication 15-1," section 2132, which were incurred by a facility.

### 7300 Amortization of Organizational Costs

Amortization of cost included in account 1430-3, as described in "HCFA Publication 15-1," section 2134.

### 7305 Other Indirect Care Administrative Services – Specify below

Indirect care administrative services not previously listed.

7305.1 – Other indirect care salary

7305.2 – Other indirect care contract

### Home office costs

#### 7310 Home Office Costs/Indirect Care

Indirect care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to administrative and management services allocated to the facility in accordance with "HCFA Publication 15-1," section 2150 through 2150.3, "Home Office Costs".

7310.1 – Home office/indirect care salary

7310.2 – Home office/indirect care other

### Maintenance and minor equipment

#### 7320 Plant Operations and Maintenance Supervisor

An individual supervising the plant operations and maintenance procedures and/or personnel.

7320.1 – Operations/maint supervisor salary

7320.2 – Operations/maint supervisor contract

#### 7330 Plant Operations and Maintenance

Salaries for all maintenance personnel employed by the facility.

#### 7340 Repair and Maintenance

Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 6030.)

#### 7350 Minor Equipment

Equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-51.1 and 5101:3-3-84.1 of the Administrative Code. The general characteristics are: comparatively small in size and unit cost; subject to inventory control; fairly large quantity is use; and generally, a useful life of approximately three years or less. (Exclude account 7030 – dietary minor equipment and items listed in accounts 6005 and 6006-medical minor equipment).

### Equipment acquired by operating lease

#### 7400 Lease Equipment

This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the facility's cost report for the cost reporting period ending December 31, 1992 (all leases effective after 12/01/92, should be reported in account 8065 for assets acquired prior to 7/01/93).

**Indirect payroll taxes, fringe benefits, and staff development****7500 Payroll Taxes**

Indirect care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation ("HCFA Publication 15-1," section 2122.6); and federal unemployment taxes.

**7510 Workers' Compensation**

Indirect care premiums incurred by the facility for state of Ohio bureau of workers= compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.

**7520 Employee Fringe Benefits**

Indirect care fringe benefits such as; medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

**7525 Employee Assistance Program Administrator – Indirect Care**

An individual who performs the duties of the employee assistance program administrator for indirect care personnel.

7525.1 – EAP administrator indirect care salary

7525.2 – EAP administrator indirect care contract

**7530 Self Funded Programs Administrator – Indirect Care**

An individual who performs the administrative functions of the self insured programs. (Report only the portion related to indirect care)

7530.1 – Self funded admin. indirect care salary

7530.2 – Self funded admin. indirect care contract

**7535 Staff Development – Indirect Care**

Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with indirect care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

7535.1 – Staff development indirect care salary

7535.2 – Staff development indirect care other

**Non-Reimbursable expenses – NFs only**

These are costs described in rule 5101:3-3-47.1 "Coverage and limitations-nursing facility therapy services," and rule 5101:3-3-47.2 "Reimbursement for covered therapy services," of the Administrative Code, which are billable either to medicare, directly to medicaid by NFs, or other third-party payers.

## 6600 Physical Therapist – NF

6600.1 – Physical therapist-NF salary

6600.2 – Physical therapist-NF contract

## 6605 Physical Therapy Assistant – NF

6605.1 – Physical therapy assistant-NF salary

6605.2 – Physical therapy assistant-NF contract

## 6610 Occupational Therapist – NF

6610.1 – Occupational therapist-NF salary

6610.2 – Occupational therapist-NF contract

## 6615 Occupational Therapist Assistant – NF

6615.1 – Occupational therapist assistant-NF

6615.2 – Occupational therapist assistant-NF contract

## 6620 Speech Therapist – NF

6620.1 – Speech therapist-NF salary

6620.2 – Speech therapist-NF contract

## 6630 Audiologist – NF

6630.1 – Audiologist-NF salary

6630.2 – Audiologist-NF contract

## 6640 Payroll Taxes – Therapy – NF

## 6650 Workers= Compensation – Therapy – NF

## 6660 Employee Fringe Benefits – Therapy – NF

## 6665 Employee Assistance Program Administrator – Therapy – NF

6665.1 – EAP administrator therapy – NF salary

6665.2 – EAP administrator therapy – NF contract

## 6670 Self Funded Program Administrator – Therapy – NF

6670.1 – Self funded admin. therapy – NF salary

6670.2 – Self funded admin. therapy – NF contract

## 6680 Staff Development – Therapy – NF

6680.1 – Staff development therapy – NF salary

6680.2 – Staff development therapy – NF other

## Nonreimbursable Expenses- NFs and ICFS-MR

## 9705 Legend Drugs

9710 Radiology

9715 Laboratory

9720 Oxygen

See rule 5101:3-3-11 of the Administrative Code. (This does not include emergency stand-by oxygen)

9725 Other Non-Reimbursable – Specify Below:

(e.g., for cost reporting purposes only, report in this account seventy-six and seventy-four hundredths per cent of the NF franchise permit fee incurred for fiscal years 2003 through 2005 which is assessed pursuant to rules 5101:3-3-49.2 to 5101:3-3-49.9 of the Administrative Code and reimbursed under rule 5101:3-3-58 of the Administrative Code.)

9730 Late Fees, Fines or Penalties

(as stated in "HCFA Publication 15-1")

9735 Federal Income Tax

9740 State Income Tax

9745 Local Income Tax

9750 Insurance-Officer's life

This is non-reimbursable expense when the facility is the beneficiary, except as referenced in "HCFA Publication 15-1," section 2130.

9755 Promotional Advertising and Marketing

9755.1 – Promotional advertising/marketing salary

9755.2 – Promotional advertising/marketing other

9760 Contributions and Donations

"HCFA Publication 15-1," section 608

9765 Bad Debt

9770 Parenteral Nutrition Therapy

## Table 8

### Capital cost center

Cost of ownership

Property, plant, equipment and extensive renovations

Cost of ownership means the actual expense incurred for all of the following:

(A) Depreciation and interest on any capital asset with a cost of five hundred dollars or more per item and a useful life of at least two (2) years. Provider may, if it desires, establish a capitalization policy with lower minimum criteria, but under no circumstances may the five hundred dollars criteria be exceeded.

(1) Buildings;

(2) Building improvements that are not approved as nonextensive renovations under section

5111.25 or 5111.251 of the Revised Code;

- (3) Equipment;
- (4) Extensive renovations;
- (5) Transportation equipment;
- (B) Amortization and interest on land improvements and leasehold improvements;
- (C) Amortization of financing costs;
- (D) Lease and rent of land, building, and equipment that does not qualify for account 7400 leased equipment.

#### Renovations cost center

Renovation and extensive renovation mean any betterment, improvement, or restoration of nursing facility or intermediate care facility for the mentally retarded started before July 1, 1993, that meets the definition of a renovation or extensive renovation established in rules adopted by the department in effect on December 22, 1992.

In the case of betterments, improvements, and restorations of nursing facilities and intermediate care facilities for the mentally retarded started on or after July 1, 1993:

- (A) Renovation means the betterment, improvement, or restoration of a nursing facility or intermediate care facility for the mentally retarded beyond its current functional capacity through a structural change that costs at least five hundred dollars per bed. A renovation may include betterment, improvement, restoration, or replacement of assets that are affixed to the building and have a useful life of at least five years. A renovation may include costs that otherwise would be considered maintenance and repair expenses if they are an integral part of the structural change that makes up the renovation project. Renovation does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity beyond its current functional capacity through a structural change. A renovation may include betterment, improvement, restoration or replacement of assets that are affixed to the building and have a useful life of at least five years. "Renovation" does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity.
- (B) Extensive renovation means a renovation that costs more than sixty-five per cent and no more than eighty-five per cent of the cost of constructing a new bed and that extends the useful life of the assets for at least ten years.

#### Intermediate care facilities for the mentally retarded

[All ICFs-MR need only use group (A).]

#### Nursing facilities

Nursing facilities that did not change ownership on or after 7/1/93 need only use group (A).

Nursing facilities that did change provider agreement on or after 7/1/93 use groups (A) and (B).

#### Group (A) Assets Acquired

##### 8010 Depreciation – Building and Building Improvements

Depreciation of building and building improvements.

##### 8020 Amortization – Land Improvements

Amortization expense for land improvements.

**8030 Amortization – Leasehold Improvements**

Amortization expense of leasehold improvements that are amortized over the remaining life of the lease or the useful life of the improvement, but no less than five years. If the useful life of the improvement is less than five years, it may be amortized over its useful life. Options on leases will not be considered in the computation for amortization of leasehold improvements.

**8040 Depreciation – Equipment**

Depreciation expense for equipment.

**8050 Depreciation – Transportation equipment**

Depreciation expense for transportation equipment.

**8060 Lease and Rent – Building**

Expense incurred for lease and rental expenses relating to buildings. Capitalized assets as a result of lease obligations should be depreciated and included in the proper depreciation accounts.

**8065 Lease and Rent – Equipment**

Expense incurred for lease and rental expenses relating to equipment. Capitalized assets as a result of lease obligations should be depreciated and included in the proper depreciation account. (Cost of equipment, including vehicles, acquired by operating lease executed before 12/01/92, and the costs are reported as administrative and general on the facility's cost report for period ending 12/31/92 are to be reported on indirect.)

**8070 Interest Expense – Property, Plant and Equipment**

Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land, buildings and equipment.

**8080 Amortization of Financing Cost**

Amortization expense of long term financing cost such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.

Home office costs

**8090 Home Office Costs/Capital Cost**

Capital expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to capital cost as specified in the capital cost center, and are allocated to the facility in accordance with "HCFA Publication 15-1," sections 2150 through 2150.3, "Home Office Costs". (All home office costs for group (A) are to be entered in this account. They are not to be distributed to any other account in this group.)

Renovations

**8500 Depreciation/Amortization**

Depreciation and amortization expenses for renovations.

**8570 Interest – Renovations**

Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for renovation purposes.

**8580 Amortization of Financing Cost – Renovations**

Amortization expense for cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred for renovations.

**Group (B) assets acquired through a change of provider agreement**

Nursing facilities, other than leased facilities, that changed provider agreement on or after 7/1/93 use this group to report expenses incurred through a change of provider agreement on or after 7/1/93. Leased nursing facilities that changed provider agreement on or after 5/27/92 use this group to report expenses incurred through a change of provider agreement on or after 5/27/92.

**8110 Depreciation – Building and Building Improvements**

Depreciation of building and building improvements acquired through a change of provider agreement on or after 7/1/93.

**8140 Depreciation – Equipment**

Depreciation expense for equipment acquired through a change of provider agreement on or after 7/1/93.

**8170 Interest Expense – Property, Plant and Equipment**

Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land, buildings and equipment acquired through a change of provider agreement on or after 7/1/93.

**8180 Amortization of Financing Cost**

Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of provider agreement on or after 7/1/93.

**8195 Lease Expense**

Lease expenses incurred through a change of provider agreement on or after 5/27/92.

**HISTORY: Eff 3-29-85; 8-1-87; 1-2-90 (Emer); 3-22-90; 9-30-01; 10-1-91 (Emer); 12-20-91; 7-1-93 (Emer); 9-30-93 (Emer); 12-30-93; 3-18-94; 12-28-95; 3-20-97 (Emer); 5-22-97; 3-31-98 (Emer); 4-27-98; 12-28-00; 9-30-02**

Rule promulgated under: RC 119.03

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Rule amplifies: RC 5111.01, 5111.02, 5111.23, 5111.23.5, 5111.24, 5111.25, 5111.26, 5111.27, 5111.28

Replaces: 5101:3-3-20.1

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