

## **Table of Contents**

**State/Territory Name: OH**

**State Plan Amendment (SPA) #: 09-029**

This file contains the following documents in the order listed:

- 1) Approval Letter
- 2) CMS 179 Form/Summary Form (with 179-like data)
- 3) Approved SPA Pages

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop S2-26-12  
Baltimore, Maryland 21244-1850



**Center for Medicaid, CHIP and Survey & Certification (CMCS)**

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Ms. Tracy Plouck, Deputy Director  
Office of Ohio Health Plans  
Ohio Department of Job and Family Services  
P.O. Box 182709  
50 West Town Street, Suite 400  
Columbia, Ohio 43218

OCT - 6 2010

RE: Ohio 09-029

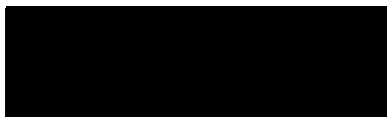
Dear Ms. Plouck:

We have reviewed the proposed amendment to Attachment 4.19-D of your Medicaid State plan submitted under transmittal number (TN) 09-029. Effective for services on or after December 31, 2009, this amendment clarifies language regarding the assessment of penalties for late filing of a cost report and the removal of the requirement that there must be a change in the total per diem cost of the applicable cost center by ten cents or more per patient day in order to submit an amended cost report and changes to the intermediate care facility for the mentally retarded (ICF-MR) chart of accounts and the inclusion of day programming costs in the direct care costs of an ICF-MR.

We conducted our review of your submittal according to the statutory requirements at sections 1902(a)(2), 1902(a)(13), 1902(a)(30), and 1903(a) of the Social Security Act and the implementing Federal regulations at 42 CFR 447 Subpart C. We are pleased to inform you that Medicaid State plan amendment 09-029 is approved effective December 31, 2009. We are enclosing the HCFA-179 and the amended plan pages.

If you have any questions, please call Todd McMillion at (608) 441-5344.

Sincerely,



Cindy Mann  
Director  
Center for Medicaid, CHIP and Survey & Certification

<b>TRANSMITTAL AND NOTICE OF APPROVAL OF STATE PLAN MATERIAL</b>	1. TRANSMITTAL NUMBER: <b>09-029 REVISED</b>	2. STATE <b>OHIO</b>
	3. PROGRAM IDENTIFICATION: TITLE XIX OF THE SOCIAL SECURITY ACT (MEDICAID)	
FOR: CENTERS FOR MEDICARE AND MEDICAID SERVICES	4. PROPOSED EFFECTIVE DATE December 31, 2009	
TO: REGIONAL ADMINISTRATOR CENTERS FOR MEDICARE & MEDICAID SERVICES DEPARTMENT OF HEALTH AND HUMAN SERVICES		

5. TYPE OF PLAN MATERIAL (Check One):

NEW STATE PLAN       AMENDMENT TO BE CONSIDERED AS NEW PLAN       **AMENDMENT**

COMPLETE BLOCKS 6 THRU 10 IF THIS IS AN AMENDMENT (Separate Transmittal for each amendment)

6. FEDERAL STATUTE/REGULATION CITATION: Section 1902 (a)(13)(A) of the Social Security Act	7. FEDERAL BUDGET IMPACT: a. FFY 10 \$0 b. FFY 11 \$0
8. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT:  Table of Contents, Medicaid State Plan, ICFs-MR Table of Contents, Attachment 4.19D, ICFs-MR Supplement 2 Section 5101:3-3-20 Section 5101:3-3-71	9. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT (If Applicable):  Table of Contents, Medicaid State Plan, ICFs-MR Table of Contents, Attachment 4.19D, ICFs-MR Supplement 2 Section 5101:3-3-20 Section 5101:3-3-71

10. SUBJECT OF AMENDMENT:  
This state plan amendment contains clarifying language regarding the assessment of penalties for late filing of a cost report and the removal of the requirement that there must be a change in the total per diem cost of the applicable cost center by ten cents or more per patient day in order to submit an amended cost report. Also contained in this state plan amendment are changes to the ICF-MR chart of accounts, and the inclusion of day programming costs in the direct care costs of an ICF-MR. These changes bring the ICF-MR chart of accounts, and definition of ICF-MR direct care costs in line with the changes implemented in section 5111.233 of Amended Substitute House Bill 1 of the 128<sup>th</sup> Ohio General Assembly.

11. GOVERNOR'S REVIEW (Check One):

GOVERNOR'S OFFICE REPORTED NO COMMENT  
 COMMENTS OF GOVERNOR'S OFFICE ENCLOSED  
 NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL

OTHER, AS SPECIFIED:  
Governor has delegated signature authority to ODJFS Director. Director has delegated signature authority to Medicaid Director

12. SIGNATURE OF STATE AGENCY OFFICIAL: 	16. RETURN TO:  Becky Jackson OHP/Bureau of Policy and Benefit Management Ohio Department of Job and Family Services P.O. BOX 182709 Columbus, Ohio 43218
13. TYPED NAME: <b>TRACY J. PLOUCK</b>	
14. TITLE: <b>STATE MEDICAID DIRECTOR</b>	
15. DATE SUBMITTED: <b>12.29.09</b>	

**FOR REGIONAL OFFICE USE ONLY**

17. DATE RECEIVED:	18. DATE APPROVED: <b>10-06-10</b>
PLAN APPROVED - ONE COPY ATTACHED	
19. EFFECTIVE DATE OF APPROVED MATERIAL: <b>DEC -31 2009</b>	20. SIGNATURE OF REGIONAL OFFICIAL: 
21. TYPED NAME: <b>William Lasowski</b>	22. TITLE: <b>Deputy Director, CMCS</b>
23. REMARKS:	

## Medicaid State Plan - ICFs-MR

State Plan Section	OAC	Description	TN #	Attachment
1 5101:3-3-01		Definitions	06-010	4.19D
2	5101:3-3-02	Provider agreements: NFs and ICFs-MR	03-013	4.13C
3 5101:3-3-02.2		Termination, denial of provider agreement: NFs and ICFs-MR	05-029	4.19D
4	5101:3-3-02.3	Eligible providers and provider types	05-029	4.13C
5	5101:3-3-04	Pmt. during ODJFS adm. appeals for denial/termination of provider agreement	08-005	4.28A
6	5101:3-3-04.1	Pmt. during survey agency adm. appeals for denial/termination of prov agree.	08-005	4.28A
7	5101:3-3-16.8	Coverage of bed hold days for medically necessary absences	07-011	4.19C
8 5101:3-3-17.4		Outlier services for BRMM for ICFs-MR	06-001	4.19D
9 5101:3-3-17.5		Payment method for outlier services in ICFs-MR	08-017	4.19D
10 5101:3-3-18		Medicare Upper Payment Limit Calculation	02-008	4.19D
11 5101:3-3-19		Relationship of other covered Medicaid services	06-010	4.19D
12 5101:3-3-20		NF and ICF-MR Cost Reporting Requirements	09-029	4.19D
13 5101:3-3-21		Audits of NFs and ICFs-MR	02-010	4.19D
14 5101:3-3-22		Rate Reconsiderations	06-010	4.19D
15 <del>Attachment 5, Page 1-2 of 2 ICF-MR</del>	5101:3-3-16.7	Private rooms for Medicaid residents in ICFs-MR	08-007	3.1A
16 5101:3-3-24.1		Rate adjustments for NFs and ICFs-MR: government mandates	02-010	4.19D
17 5101:3-3-26		NFs and ICFs-MR: implementation of timely rates	03-017	4.19D
18 5101:3-3-71		Medicaid Chart of Accounts (ICFs-MR)	09-029	4.19D
19 5101:3-3-71.1		Medicaid Cost Report (ICFs-MR)	06-010	4.19D
20 5101:3-3-71.2		Leased Employees (ICFs-MR)	06-010	4.19D
21 5101:3-3-71.3		Capital Asset and Depreciation Guidelines (ICFs-MR)	06-010	4.19D
22 5101:3-3-71.4		Non-Reimbursable Costs (ICFs-MR)	06-010	4.19D
23 5101:3-3-73.1		ICF-MR Case-Mix Assessment Instrument: IAF	07-011	4.19D
24 5101:3-3-73.2		Resident Assessment Classification System (RACs)	07-011	4.19D
25 5101:3-3-73.3		Calculation of quarterly & annual ICF-MR average case mix score	07-011	4.19D
26 5101:3-3-78		Method for establishing the total facility rate	03-017	4.19D
27 5101:3-3-79		Method for establishing the direct care costs component	07-011	4.19D
28 5101:3-3-81		Compensation cost limits for owners and administrators	07-011	4.19D
29 5101:3-3-81.1		Compensation cost limits for owners	07-011	4.19D
30 5101:3-3-81.2		Compensation cost limits for administrators	07-011	4.19D
31 5101:3-3-82		Method for establishing the other protected costs component	07-011	4.19D
32 5101:3-3-82.1		Method for establishing reimbursement for the franchise fee	07-011	4.19D
33 5101:3-3-83		Method for establishing the indirect care costs component	07-011	4.19D
34 5101:3-3-84		Method for establishing capital reimbursement	07-011	4.19D
35 5101:3-3-84.2		Cost of ownership and efficiency incentive	07-011	4.19D
36 5101:3-3-84.3		Nonextensive renovations	07-011	4.19D
37 5101:3-3-84.4		Return on equity	03-017	4.19D
38 5101:3-3-84.5		Notice of escrow, recovery of excess depreciation paid	07-011	4.19D
39 5101:3-3-85		Approval of Nonextensive Renovations for ICFs-MR	06-010	4.19D
40 5101:3-3-85.1		Exception Review Process (ICFs-MR)	06-010	4.19D
41 5101:3-3-86		Rates for providers new to the Medical Assistance Program	07-011	4.19D
42 5101:3-3-86.1		Change in provider agreements (ICFs-MR)	07-011	4.19D
43 5101:3-3-90		ICFs-MR: Expenditure limitation	08-017	4.19D
44 5101:3-3-96		Prospective rate reconsideration for ICFs-MR	07-011	4.19D

Rules used solely for state plan purposes

State plan sections contained in "non-institutional" state plan attachments processed through the Regional CMS Office in Chicago.

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**Supersedes**  
**TN # 09-008 Effective Date 12/31/09**

## Medicaid State Plan - ICFs-MR Attachment 4.19D - ICFs-MR Supplement 2

State Plan Section	Description	TN #	State Plan Attachment
1 5101:3-3-01	Definitions	06-010	4.19D
2 5101:3-3-02.2	Termination, denial of provider agreement: NFs and ICFs-MR	05-029	4.19D
3 5101:3-3-17.4	Outlier services for BRMM for ICFs-MR	06-001	4.19D
4 5101:3-3-17.5	Payment method for outlier services in ICFs-MR	<b>08-017</b>	4.19D
5 5101:3-3-18	Medicare Upper Payment Limit Calculation	02-008	4.19D
6 5101:3-3-19	Relationship of other covered Medicaid services	06-010	4.19D
7 5101:3-3-20	NF and ICF-MR Cost Reporting Requirements	09-029	4.19D
8 5101:3-3-21	Audits of NFs and ICFs-MR	02-010	4.19D
9 5101:3-3-22	Rate Reconsiderations	06-010	4.19D
10 5101:3-3-24.1	Rate adjustments for NFs and ICFs-MR: government mandates	02-010	4.19D
11 5101:3-3-26	NFs and ICFs-MR: implementation of timely rates	03-017	4.19D
12 5101:3-3-71	Medicaid Chart of Accounts (ICFs-MR)	09-029	4.19D
13 5101:3-3-71.1	Medicaid Cost Report (ICFs-MR)	06-010	4.19D
14 5101:3-3-71.2	Leased Employees (ICFs-MR)	06-010	4.19D
15 5101:3-3-71.3	Capital Asset and Depreciation Guidelines (ICFs-MR)	06-010	4.19D
16 5101:3-3-71.4	Non-Reimbursable Costs (ICFs-MR)	06-010	4.19D
17 5101:3-3-73.1	ICF-MR Case-Mix Assessment Instrument: IAF	07-011	4.19D
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22 5101:3-3-81	Compensation cost limits for owners and administrators	07-011	4.19D
23 5101:3-3-81.1	Compensation cost limits for owners	07-011	4.19D
24 5101:3-3-81.2	Compensation cost limits for administrators	07-011	4.19D
25 5101:3-3-82	Method for establishing the other protected costs component	07-011	4.19D
26 5101:3-3-82.1	Method for establishing reimbursement for the franchise fee	<b>07-011</b>	4.19D
27 5101:3-3-83	Method for establishing the indirect care costs component	07-011	4.19D
28 5101:3-3-84	Method for establishing capital reimbursement	07-011	4.19D
29 5101:3-3-84.2	Cost of ownership and efficiency incentive	07-011	4.19D
30 5101:3-3-84.3	Nonextensive renovations	07-011	4.19D
31 5101:3-3-84.4	Return on equity	03-017	4.19D
32 5101:3-3-84.5	Notice of escrow, recovery of excess depreciation paid	07-011	4.19D
33 5101:3-3-85	Approval of Nonextensive Renovations for ICFs-MR	06-010	4.19D
34 5101:3-3-85.1	Exception Review Process (ICFs-MR)	06-010	4.19D
35 5101:3-3-86	Rates for providers new to the Medical Assistance Program	07-011	4.19D
36 5101:3-3-86.1	Change in provider agreements (ICFs-MR)	07-011	4.19D
37 5101:3-3-90	ICFs-MR: Expenditure limitation	<b>08-017</b>	4.19D
38 5101:3-3-96	Prospective rate reconsideration for ICFs-MR	07-011	4.19D

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5101:3-3-20

As a condition of participation in the Title XIX medicaid program, each NF and ICF-MR shall file a cost report with the Ohio department of job and family services (ODJFS). The cost report, JFS 02524N "Medicaid Nursing Facility Cost Report" (~~rev. 01/2007~~)(Rev. 1/2010) as found in appendix A rule 5101:3-3-42.1 of the Administrative Code for NFs, and JFS 02524 "Medicaid ICF-MR Cost Report" (Rev. 01/2007) as found in appendix A rule 5101:3-3-71.1 of the Administrative Code for ICFs-MR, including its supplements and attachments as specified under paragraphs (A) to (L) of this rule or other approved forms for state-operated ICFs-MR, must be filed electronically within ninety days after the end of the reporting period. Except as specified under paragraph (E) of this rule, the report shall cover a calendar year or the portion of a calendar year during which the NF or ICF-MR participated in the medicaid program. In the case of a NF or ICF-MR that has a change of operator during a calendar year, the report by the new provider shall cover the portion of the calendar year following the change of operator encompassed by the first day of participation up to and including December thirty-first, except as specified under paragraph (G) of this rule. In the case of a NF or ICF-MR that begins participation after January first and ceases participation before December thirty-first of the same calendar year, the reporting period shall be the first day of participation to the last day of participation. ODJFS shall issue the appropriate software and an approved list of vendors for an electronically submitted cost report no later than sixty days prior to the initial due date of the cost report. For reporting purposes NFs and ICFs-MR, other than state-operated facilities, shall use the chart of accounts for NFs and ICFs-MR as set forth in rules 5101:3-3-42 and 5101:3-3-71 of the Administrative Code respectively, or relate its chart of accounts directly to the cost report.

(A) For good cause, as deemed appropriate by ODJFS, cost reports may be submitted within fourteen days after the original due date if written approval from ODJFS is received prior to the original due date of the cost report. Requests for extensions must be in writing and explain the circumstances resulting in the need for a cost report extension.

(1) For purposes of this rule, "original due date" means each facility's cost report is due ninety days after the end of each facility's reporting period. Unless waived by ODJFS, the reporting period ends as follows:

(a) On the last day of the calendar year for the health care facility's year end cost report, except as provided in a paragraph (G)(2) of this rule; or

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- (b) On the last day of medicaid participation or when the facility closes in accordance with rule 5101:3-3-02(A)(1) of the Administrative Code; or
- (c) On the last day before a change of operator; or
- (d) On the last day of the new facility's or new provider's first three full calendar months of participation under the medicaid program which encompasses the first day of medicaid participation.
- (2) If a facility does not submit the cost report within fourteen days after the original due date, or by the extension date granted by ODJFS or submits an incomplete or inadequate report, ODJFS shall provide immediate written notice to the facility that its provider agreement will be terminated in thirty days unless the facility submits a complete and adequate cost report within thirty days of receiving the notice.
- (3) During the thirty day termination period or any additional time allowed for an appeal of the proposed termination of a provider agreement. ~~For~~ for each day the complete and adequate cost report is submitted after its original due date not received, the provider shall be assessed a late file penalty. The late file penalty shall be determined using the prorated medicaid days paid in the late file period multiplied by the penalty. The penalty shall be two dollars per patient day adjusted each July first for inflation during the preceding twelve months as stated in division (A)(2) of section 5111.26 of the Revised Code. The late file penalty period will begin ~~the day after the cost report's due date~~ the date ODJFS issues its written notice and continue until the complete and adequate cost report is received by ODJFS or the facility is terminated from the medicaid program. The late file penalty shall be a reduction to the medicaid payment. No penalty shall be imposed during a fourteen-day extension granted by ODJFS as specified in paragraph (A) of this rule.
- (B) An "Addendum for Disputed Costs" shall be an attachment to the cost report that a NF or ICF-MR may use to set forth costs the facility believes may be disputed by ODJFS. The costs stated on the addendum schedule are to have been applied to the other schedules or attachments as instructed by the cost report and/or chart of accounts for the cost report period in question (either in the reimbursable or the nonreimbursable cost centers). Any costs reported by the facility on the addendum may be considered by ODJFS in establishing the facility's prospective rate.

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(C) ODJFS shall conduct a desk review of each cost report it receives. Based on the desk review, the department shall make a preliminary determination of whether the reported costs are allowable costs. Before issuing the determination ODJFS shall notify the facility of any information on the cost report that requires further support. The facility shall provide any documentation or other information requested by ODJFS and may submit any information that it believes supports the reported costs. ODJFS shall notify each NF and ICF-MR of any costs preliminarily determined not to be allowable and provide the reasons for the determination.

- (1) The desk review is an analysis of the provider's cost report to determine its adequacy, completeness, and accuracy and reasonableness of the data contained therein. It is a process of reviewing information pertaining to the cost report without detailed verification and is designed to identify problems warranting additional review.
- (2) A facility may revise the cost report within sixty days after the original due date without the revised information being considered an amended cost report.
- (3) The cost report is considered accepted after the cost report has passed the desk review process.
- (4) After final rates have been issued, a provider who disagrees with a desk review decision may request a rate reconsideration.

(D) During the time when a cost report is open for audit, the provider may amend the cost report upon discovery of a material error or material additional information, ~~that increases or decreases the total per diem cost of the applicable cost center or rate by ten cents per patient day or greater. If the error or additional information would change the per diem cost or rate by less than ten cents per patient day, the provider may not amend the cost report.~~ ODJFS shall not charge interest under division (B) of section 5111.28 of the Revised Code based on any error or additional information that is not required to be reported under this paragraph. ODJFS shall review the amended cost report for accuracy and notify the provider of its determination in accordance with section 5111.27 of the Revised Code. Since the audit determines reasonable and allowable costs, a cost report cannot be amended once an audit has been completed. However, should subsequent events occur or information become available to the provider after the audit is completed that affects the costs for the cost-reporting period, such information may be submitted to ODJFS if the final settlement of the cost report period has not been adjudicated.

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- (E) The annual cost report submitted by state-operated facilities shall cover the twelve-month period ending June thirtieth of the preceding year, or portion thereof, if medicaid participation was less than twelve months.
- (F) Cost reports submitted by county and state-operated facilities may be completed on accrual basis accounting and generally accepted accounting principles unless otherwise specified in Chapter 5101:3-3 of the Administrative Code.
- (G) Three-month cost reports:
- (1) Facilities and providers new to the medicaid program shall submit a cost report pursuant to paragraph (A)(1) of this rule for the period which includes the date of certification and subsequent three full calendar months of operations. The new provider of a facility that has a change of operator, on or after the effective date of this amendment shall submit a cost report within ninety days after the end of the facility's first three full calendar months after the change of operator.
  - (2) If a facility described in paragraph (G)(1) of this rule opens or changes operators on or after October second, the facility is not required to submit a year end cost report for that calendar year.
- (H) Providers are required to identify all known related parties as set forth under paragraph (BB) of rule 5101:3-3-01 of the Administrative Code.
- (I) Providers are required to identify all of the following:
- (1) Each known individual, group of individuals, or organization not otherwise publicly disclosed who owns or has common ownership as set forth under paragraphs (BB) and (CC) of rule 5101:3-3-01 of the Administrative Code, in whole or in part, any mortgage, deed of trust, property or asset of the facility. When the facility or the common owner is a publicly owned and traded corporation, this information beyond basic identifying criteria is not required as part of the cost report but must be available within two weeks when requested. Publicly disclosed information must be available at the time of the audit; and
  - (2) Each corporate officer or director, if the provider is a corporation; and
  - (3) Each partner, if the provider is a partnership; and

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- (4) Each provider, whether participating in the medicare or medicaid program or not, which is part of an organization which is owned, or through any other device controlled, by the organization of which the provider is a part; and
- (5) Any director, officer, manager, employee, individual, or organization having direct or indirect ownership or control of five per cent or more [see paragraph (H) of this rule], or who has been convicted of or pleaded guilty to a civil or criminal offense related to his involvement in programs established by Title XVIII (medicare), Title XIX (medicaid), or Title XX (social services) of the Social Security Act, as amended (through 1/1/07); and
- (6) Any individual currently employed by or under contract with the provider, or related party organization, as defined under paragraph (H) of this rule, in a managerial, accounting, auditing, legal, or similar capacity who was employed by ODJFS, the Ohio department of health, the office of attorney general, the Ohio department of aging, the Ohio department of mental retardation and developmental disabilities, the Ohio department of commerce or the industrial commission of Ohio within the previous twelve months.
- (J) Providers are required to provide upon request all contracts in effect during the cost report period for which the cost of the service from any individual or organization is ten thousand dollars or more in a twelve-month period; or for the services of a sole proprietor or partnership where there is no cost incurred and the imputed value of the service is ten thousand dollars or more in a twelve-month period, the audit provisions of 42 C.F.R. 420 subpart (D) (effective 12/30/82), apply to these contractors.
- (1) For purposes of this rule, "contract for service" is defined as the component of a contract that details services provided exclusive of supplies and equipment. It includes any contract which details services, supplies and equipment to the extent the value of the service component is ten thousand dollars or more within a twelve-month period.
- (2) For purposes of this rule, "subcontractor" is defined as any entity, including an individual or individuals, who contract with a provider to supply a service, either to the provider or directly to the beneficiary, where medicaid reimburses the provider the cost of the service. This includes organizations related to the subcontractor that have a contract with the subcontractor for which the cost or value is ten thousand dollars or more in a twelve-month period.

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(K) Financial, statistical and medical records (which shall be available to ODJFS and to the U.S. department of health and human services and other federal agencies) supporting the cost reports or claims for services rendered to residents shall be retained for the greater of seven years after the cost report is filed if ODJFS issues an audit report, or six years after all appeal rights relating to the audit report are exhausted.

(1) Failure to retain the required financial, statistical, or medical records, renders the provider liable for monetary damages of the greater amount:

(a) One thousand dollars per audit; or

(b) Twenty-five per cent of the amount by which the undocumented cost increased the medicaid payments to the provider, during the fiscal year.

(2) Failure to retain the required financial, statistical, or medical records to the extent that filed cost reports are unauditible shall result in the penalty as specified in paragraph (K)(1) of this rule. Providers whose records have been found to be unauditible will be allowed sixty days to provide the necessary documentation. If, at the end of the sixty days, the required records have been provided and are determined auditible, the proposed penalty will be withdrawn. If ODJFS, after review of the documentation submitted during the sixty-day period, determines that the records are still unauditible, ODJFS shall impose the penalty as specified in paragraph (K)(1) of this rule.

(3) Refusing legal access to financial, statistical, or medical records shall result in a penalty as specified in paragraph (K)(1) of this rule for outstanding medical services until such time as the requested information is made available to ODJFS.

(4) All requested financial, statistical, and medical records supporting the cost reports or claims for services rendered to residents shall be available at a location in the state of Ohio for facilities certified for participation in the medicaid program by this state within at least sixty days after request by the state or its subcontractors. The preferred Ohio location is the facility itself, but may be a corporate office, an accountant's office, or an attorney's office elsewhere in Ohio. This requirement, however, does not preclude the state or its subcontractors from the option of conducting the audit and/or a review at the site of such records if outside of Ohio.

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- (L) When completing cost reports, the following guidelines shall be used to properly classify costs:
- (1) All depreciable equipment valued at five hundred dollars or more per item and a useful life of at least two years or more, is to be reported in the capital cost component set forth under the Administrative Code. The costs of equipment acquired by an operating lease, including vehicles, executed before December 1, 1992, may be reported in the ancillary/support cost component for NFs and indirect care cost component for ICFs-MR if the costs were reported as administrative and general costs on the facility's cost report for the reporting period ending December 31, 1992, until the current lease term expires. The costs of any equipment leases executed before December 1, 1992 and reported as capital costs, shall continue to be reported under the capital cost component. The costs of any new leases for equipment executed on or after December 1, 1992, shall be reported under the capital costs component. Operating lease costs for equipment, which result from extended leases under the provision of a lease option negotiated on or after December 1, 1992, shall be reported under the capital cost component.
  - (2) Except for employers' share of payroll taxes, workers compensation, employee fringe benefits, and home office costs, allocation of commonly shared expenses across cost centers shall not be allowed. Wages and benefits for staff including related parties who perform duties directly related to functions performed in more than one cost center which would be expended under separate cost centers if performed by separate staff may be expended to separate cost centers based upon documented hours worked, provided the facility maintains adequate documentation of hours worked in each cost center. For example, the salary of an aide who is assigned to bathing and dressing chores in the early hours but works in the kitchen as a dietary aide for the remainder of the shift may be expended to separate cost centers provided the facility maintains adequate documentation of hours worked in each cost center.
  - (3) The costs of resident transport vehicles are reported under the capital cost component. Maintenance and repairs of these vehicles is reported under the ancillary/support cost component for NFs and the indirect care cost component for ICFs-MR.

OCT - 6 2010

TN # 09-029 Approval Date \_\_\_\_\_

Supersedes

TN # 08-019 Effective Date 12/31/09

5101:3-3-71 **Intermediate care facilities for the mentally retarded (ICFs-MR):  
chart of accounts.**

- (A) The Ohio department of job and family services (ODJFS) requires that all facilities file cost reports annually to comply with section 5111.26 of the Revised Code.
- (1) The use of the chart of accounts in table 1 to table 8 of appendix A to this rule is recommended to establish the minimum level of detail to allow for cost report preparation.
  - (2) If the recommended chart of accounts is not used by the provider, it is the responsibility of the provider to relate its chart of accounts directly to the cost report.
  - (3) Where a chart of accounts number has sub-accounts, it is recommended that the sub-accounts capture the information requested so that the information will be broken out for cost reporting purposes.
  - (4) For example, when revenue accounts appear by payor type, it is required that those charges be reported by payor type where applicable; when salary accounts are differentiated between "supervisory" and "other", it is required that this level of detail be reported on the cost report where applicable.
- (B) While the chart of accounts facilitates the level of detail necessary for medicaid cost reporting purposes, providers may find it desirable or necessary to maintain their records in a manner that allows for greater detail than is contained in the recommended chart of accounts.
- (1) The recommended chart of accounts allows for a range of account numbers for a specified account.
  - (2) For example, account 1001 is listed for petty cash, with the next account, cash, beginning at account 1010. Therefore, a provider could delineate sub-accounts 1010-1, 1010-2, 1010-3, 1010-4, to 1010-9 as separate cash accounts. Providers need only use the sub-accounts applicable for their facility.
- (C) Within the expense section (tables 5, 6, and 7), accounts identified as "salary" accounts are only to be used to report wages for facility employees.

OCT - 6 2010

TN # 09-029 Approval Date \_\_\_\_\_

Supersedes

TN # 06-010 Effective Date 12/31/09

- (1) Wages are to include wages for sick pay, vacation pay and other paid time off, as well as any other compensation to be paid to the employee.
  - (2) Expense accounts identified as "contract" accounts are only to be used for reporting the costs incurred for services performed by contracted personnel employed by the facility to do a service that would otherwise be performed by personnel on the facility's payroll.
  - (3) Expense accounts identified as "purchased nursing services" are only to be used for reporting the costs incurred for personnel acquired through a nursing pool agency.
  - (4) Expense accounts designated as "other" can be used for reporting any appropriate non-wage expenses, including contract services and supplies.
- (D) Completion of the cost report as required in section 5111.26 of the Revised Code will require that the number of hours paid be reported (depending on facility type of control, on an accrual or cash basis) for all salary expense accounts. Providers' record keeping should include accumulating hours paid consistent with the salary accounts included within the recommended chart of accounts.

TN # 09-029 Approval Date OCT - 6 2010  
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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.

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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.

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## 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.

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## 1200 Property, Plant and Equipment

- 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 costs, mortgage points, etc.
- 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 &amp; Equip.

- 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 costs, mortgage points, etc.
- 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 the Ohio Revised Code (ORC).

- 1300.1 - Building and building improvements
- 1300.2 - Equipment
- 1300.3 - Leasehold improvements
- 1300.4 - Financing Cost - cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.
- 1300.9 - Assets under capital lease - prior to 5/27/92
- 1300.10 - Assets under capital lease - on or after 5/27/92

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## 1350 Accumulated Depreciation and Amortization - Renovations

- 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.
- 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

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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.

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**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.

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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 - Employer's portion of FICA/medicare taxes or OPERS
- 2060.6 - Group insurance premium
- 2060.7 - State unemployment taxes
- 2060.8 - Federal unemployment taxes
- 2060.9 - Worker's compensation
- 2060.10 - Union dues

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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.

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- 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 "Centers for Medicare and Medicaid Services (CMS) Publication 15-1," section 1210 (REV.11/05).
  
- 2450 Deferred Liabilities
  - 2450.1 - Revenue
  - 2450.2 - Federal income taxes
  - 2450.3 - State income taxes
  - 2450.4 - Local income taxes

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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

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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.

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- 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

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## OTHER SERVICE REVENUES

These accounts represent other charges for services as well as for certain services not covered by the medicaid 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
- 5670 Unrestricted Contributions

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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

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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.

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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.

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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. Payroll taxes and fringe benefits should be reported under accounts 6054 and 6056, respectively.

- 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.

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PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

6054 Payroll Taxes

Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or Ohio Public Employees Retirement System (OPERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "CMS Publication 15-1," section 2122.6 (REV. 11/05); 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 "CMS Publication 15-1," section 2122.6 (REV. 11/05) (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 "CMS Publication 15-1," section 2144 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (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 administrator for other protected personnel.

- 6057.1 - EAP administrator other protected salary
- 6057.2 - EAP administrator other protected contract

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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 "CMS Publication 15-1." (REV. 11/05)

6085 Commercial Activity Tax (CAT)  
Annual business privilege tax; begun July, 1, 2005.

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FRANCHISE PERMIT FEES

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 intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to the Ohio Administrative Code (OAC). ICFs-MR shall report one hundred percent of the ICFs-MR franchise permit fee in account 6091.

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 "CMS Publication 15-1," section 2150 thru 2150.3, "Home Office Costs" (REV. 11/05).

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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.

## 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. (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

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## 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.

6115.1 - 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

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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

6150 Program Specialist

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

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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

6165 Habilitation Supervisor

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

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## 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 bachelor's degree in a professional category specified in 42 CFR, Section 483.430, Paragraph (b)(5).  
(10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>)

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

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- 6205 Quality Assurance  
Individuals providing the quality assurance functions in the facility, as overseen by the committee established under 42 CFR, Section 483.75 (O) (10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>). (Supplies are included in program supplies.) This account includes costs previously reported as utilization review personnel.
- 6210 Consulting and Management Fees  
Direct care consulting fees paid to a non-related entity pursuant to the OAC, necessary pursuant to CMS Pub. 15-1, Section 2135 (REV. 11/05), and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.
- 6215 Active Treatment Off-site Day Programming Services  
Active Treatment Day Programming Services are those services provided directly or through contract at a physical location other than in an area not certified by the director of health as an ICF-MR under Title XIX and regardless of whether or not the area in which the day programming is provided is less than two hundred feet away from the ICF-MR or whether or not the day programming is provided by an individual who, or organization that, is a related party to the provider of the ICF-MR. Active Treatment Day Programming Services are services that are part of a resident's individual plan that was developed by the resident interdisciplinary team under the supervision of the Qualified Mental Retardation Professional (QMRP). Active Treatment Day Programming Services may include, but are not limited to, employment support services, any other habilitative service, and any ancillary services provided while the residents are receiving the employment support services such as personal care, nursing, occupational therapy, physical therapy, psychology, social work/counseling, and transportation. Active Treatment Day Programming Services, reported under account number 6215 should not include services reported under other account numbers elsewhere in this cost report.

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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 "CMS Publication 15-1," sections 2150 through 2150.3, "Home Office Costs" (REV. 11/05).

- 6230.1 - Home office/direct care salary
- 6230.2 - Home office/direct care other

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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.)

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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 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 Ohio Public Employees Retirement System (OPERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "CMS Publication 15-1," section 2122.6 (REV. 11/05); 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 "CMS Publication 15-1," section 2122.6 (REV. 11/05) (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 "CMS Publication 15-1," section 2144 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (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 administrator for direct care personnel.

- 6535.1 - EAP administrator direct care salary
- 6535.2 - EAP administrator direct care contract

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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

## DIRECT CARE THERAPIES

6600 Physical Therapist  
A qualified professional licensed under Ohio law as physical therapist.

6600.1 - Physical therapist salary  
6600.2 - Physical therapist contract

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- 6605 Physical Therapy Assistant  
An individual licensed under Ohio law as a physical therapy assistant.
  - 6605.1 - Physical therapy assistant salary
  - 6605.2 - Physical therapy assistant contract
  
- 6610 Occupational Therapist  
A qualified professional licensed under Ohio law as an occupational therapist.
  - 6610.1 - Occupational therapist salary
  - 6610.2 - Occupational therapist contract
  
- 6615 Occupational Therapy Assistant  
An individual licensed under Ohio law as an occupational therapy assistant.
  - 6615.1 - Occupational therapy assistant salary
  - 6615.2 - Occupational therapy assistant contract
  
- 6620 Speech Therapist  
A qualified professional licensed under Ohio law as a speech therapist.
  - 6620.1 - Speech therapist salary
  - 6620.2 - Speech therapist contract
  
- 6630 Audiologist  
A qualified professional licensed under Ohio law as an audiologist.
  - 6630.1 - Audiologist salary
  - 6630.2 - Audiologist contract

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## 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 the ORC.

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.)

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- 7030 Dietary Minor Equipment  
Dietary equipment which does not meet the facility's capitalization criteria specified under the OAC.
- 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.
- 7045 Employee Meals  
Employee meals that do not qualify under "CMS Publication 15-1," section 2144 "Fringe Benefits" (REV. 11/05).
- 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.

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- 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 Ohio Public Employees Retirement System (OPERS), state unemployment taxes or self insurance funds for unemployment compensation as stated in "CMS Publication 15-1," section 2122.6 (REV. 11/05), 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 "CMS Publication 15-1," section 2122.6 (REV. 11/05).
- 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 "CMS Publication 15-1," section 2144 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

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7075 Employee Assistance Program Administrator-Dietary  
(series #7000) an individual who performs the duties of the employee  
assistance program administrator 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

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MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE SUPPLIES

7100 Habilitation Supplies

Supplies used to provide services measured by the individual assessment form (IAF), 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/habilitation records salary
- 7105.2 - Medical/habilitation 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).  
(10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>)

- 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.

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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

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- 7215 Consulting and Management Fees  
Indirect consulting fees paid to a non-related entity pursuant to the OAC, necessary pursuant to CMS Pub. 15-1, Section 2135 (REV. 11/05), and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.
- 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 the OAC.

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- 7240 Laundry/Housekeeping Supervisor  
An individual supervising the laundry/housekeeping functions and/or personnel.
  - 7240.1 - Laundry/housekeeping supervisor salary
  - 7240.2 - Laundry/housekeeping 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. 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 the OAC.

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7265 Accounting  
Accounting, Bookkeeping Fees and Salaries.

7265.1 - Accounting salary  
7265.2 - Accounting contract

7270 Dues, Subscriptions and Licenses  
Expense of dues, subscriptions and licenses 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 "CMS Publication 15-1," section 2136.1 (REV. 11/05).

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 "CMS Publication 15-1," section 2132 (REV. 11/05), which were incurred by a facility.

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- 7300 Amortization of Organizational Costs  
Amortization of cost included in account 1430.3, as described in "CMS Publication 15-1," section 2134 (REV. 11/05).
- 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 "CMS Publication 15-1," section 2150 through 2150.3, "Home Office Costs" (REV. 11/05).
- 7310.1 - Home office/indirect care salary  
7310.2 - Home office/indirect care other

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## 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/maintenance supervisor salary  
7320.2 - Operations/maintenance 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 of the OAC. The general characteristics are: comparatively small in size and unit cost, subject to inventory control, fairly large quantity is used, 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).

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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 Ohio Public Employees Retirement System (OPERS); state unemployment taxes or self insurance funds for unemployment compensation ("CMS Publication 15-1," section 2122.6 REV. 11/05); 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 "CMS Publication 15-1," section 2122.6 (REV. 11/05).

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 "CMS Publication 15-1," section 2144 (REV. 11/05). 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

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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

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## NON-REIMBURSABLE EXPENSES

- 9705 Legend Drugs  
 9710 Radiology  
 9715 Laboratory
- 9720 Oxygen  
 See rule 5101:3-3-19.1 of the OAC. (This does not include emergency stand-  
 by oxygen.)
- 9725 Other Non-Reimbursable - Specify Below:
- 9725.1 - Other Non-Reimbursable salary  
 9725.2 - Other Non-Reimbursable other
- 9730 Late Fees, Fines or Penalties  
 (as stated in "CMS Publication 15-1") (REV. 11/05)
- 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 "CMS Publication 15-1," section 2130 (REV. 11/05).
- 9755 Promotional Advertising and Marketing
- 9755.1 - Promotional advertising/marketing salary  
 9755.2 - Promotional advertising/marketing other
- 9760 Contributions and Donations  
 "CMS Publication 15-1," section 608 (REV. 11/05).
- 9765 Bad Debt  
 9770 Parenteral Nutrition Therapy

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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.

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## RENOVATIONS COST CENTER

Renovation and extensive renovation mean any betterment, improvement, or restoration of 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 intermediate care facilities for the mentally retarded started on or after July 1, 1993:

- (A) Renovation means the betterment, improvement, or restoration of an 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.
- (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.

## 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.

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- 8030 Amortization - Leasehold Improvements  
Leasehold improvements are amortized over the remaining life of the lease or the useful life of the improvement, but no less than five years. However, 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. This account includes all leases effective after 12/01/92 for assets acquired prior to 7/01/93. (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 in account 7400.)
- 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.

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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 "CMS Publication 15-1," sections 2150 through 2150.3, "Home Office Costs" (REV. 11/05).

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.

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