

(1)	Account Name (2)	Chart of Account No. (3)	Total (4)	Adjustments Increase (Decrease) (5)	Adjusted Total (6)
	27. Services to other organization (attach detail)	651			
	28. Management Services	652			
	29. Sale of Scrap/Waste	653			
	30. Cash Discounts	654			
	31. Rebates/Refunds	655			
	32. Transfers from Restricted Funds	656			
	33. Deductions from Revenue (attach detail)	660			
	34. Other Services	670			
	35. Barber and Beauty	672			
	36. Gift Shop	673			
	37. Vending Machines	674			
	38. Rental—Space	675			
	39. Rental—Equipment	676			
	40. Rental—Other	677			
	42. Total Revenue				

**INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE B-2**

Schedule B-2 is a revenue trial balance.

Column 2 is the account name.

Column 3 is the account number as shown in LTCHU No. 4. In some cases only the control account number is shown (e.g., 520), if an amount is entered for a control account, attach detail showing amount for the subcontrol accounts.

Column 4, enter amounts, in dollars, for each line item.

Column 7, for any adjustments and attach detail.

Column 8 is column 6 plus or minus adjustments in column 7.

Note: In some cases (e.g., cash discounts) revenue does not apply to a specific account, and a reference has not been provided. In these cases, the adjustment should be made on the appropriate line item of the proper expense schedule.

After completing Schedule B-2 and entering adjustments to expense Schedules B-1, C, and D column 7, adjusted total expenses (Schedules B-1, C and D, column 8) can be computed.

4. 19 - D

80-16

**INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE B-1**

This schedule is comprised of a list of accounts which encompass the expenses of the facility. The schedule is a trial balance for a given group of costs and the figures are facility book figures which can be reconciled to W-2s, invoices, cancelled checks, and appropriate payroll tax reports to the IRS and state of Ohio. Amounts paid vendors for purchase of services must not be shown in columns designated "Salary." Such amounts should be shown in the "Other" column for the appropriate line item(s). If no specific line item exists, charge the cumulative expense to the "Other" category and provide supporting documentation.

**Schedule B-1** is schedule will be comprised of those costs which the ODPW has designated as nursing and habilitation services, dietary, utility costs, and property taxes.

**Explanation of Columns—Schedules B-1, C and D**

**Column 1**, individual line numbers used on all forms for reference purposes.

**Column 2**, name of the individual account as listed in *Chapter III, Coverage and Limitations Long Term Care Services—Appendix BB: Standard Chart of Accounts*.

**Column 3**, chart of account number as listed in Long-Term Care Handbook above. You should read each account description before completing the form.

**Columns 4 and 5**, amounts, expressed in dollars, for the given line item.

**Column 6**, total of line items in columns 4 and 5.

**Column 7**, amounts, expressed in dollars, of increase or decrease of each line item. *Any entries in this column not from Schedule B-2 ( must be fully explained on an attachment sheet).*

**Column 8**, total of line items in columns 6 and 7.

**Column 9 and 10**

(1) **Ratio for Reference 2**—Divide the allowable indirect cost on ODPW 2522, Schedule A, column 2, line 8 by the general service cost of column 2, line 1. Enter the ratio on ODPW 2524, Schedules B-1, C, and D, column 10 (Ratio of Allocation), Schedule C, lines 22-27, Schedule B, lines 51-54 (indicated by the digit "2" in reference column).

(2) **Ratio for Reference 4**—Divide the allowable direct cost on ODPW 2522, Schedule A, column 4, line 7 by the general service cost in column 4, line 1. Enter the ratio on ODPW 2524, Schedule B-1, column 10, lines 43-46A (indicated by digit "4" in reference column).

(3) **Ratio of Reference 5**—Divide the allowable cost on ODPW 2522, Schedule A, column 5, line 7 by the general service cost on column 5, line 1. Enter the ratio on ODPW 2524, Schedule B-1, column 10, lines 1, 2, 4-10A, 12-25A, 27, 28, 31, and 33 (indicated by digit "5" in reference column).

(4) **Ratio of Reference 7**—Divide the allowable indirect cost on ODPW 2522, Schedule A, column 7, line 8 by the general service cost on column 7, line 1. Enter the ratio on ODPW 2524, Schedule B-1, column 10, lines 3, 27, 28, 39-41, 47, 48, Schedule C, column 10, lines 1-21, 28-38, 44, 45, 47, 48, 51 (indicated by digit "7" in reference column).

**Column 11**

(1) On ODPW 2524, Schedule B-1, multiply column 8 (for the accounts with figures in column 10) by the corresponding ratio of allocation in column 10, then enter result in column 11.

(2) On ODPW 2524, Schedule B-1, column 11, lines B-1, 29-30, B-1, 35-37 and enter any ancillary expenses from ODPW 2522, Schedule A, column 8, lines 2 through 5; routine services distinct part from ODPW 2522, Schedule A, column 8, line 10; pharmacy from ODPW 2522, Schedule A, column 8, line 11 and other nonreimbursable costs from ODPW 2522, Schedule A, column 8, line 12. NOTE: The total in column 11 must equal the total in column 5.

**Column 12**—Applies to nursing and habilitation personnel. Enter hours worked by line item. Employee fringes should show all hours worked by employees to whom they apply.

Note: When an account name is on more than one schedule, the amount will need to be subdivided for each schedule; i.e., fringe benefits for nurses would be put on Schedule B-1. If you do not wish to subdivide the accounts, put the total figure on Schedule C only.

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ROUTINE COSTS

4.19-D 80-14

Name of Facility:		Medicaid Provider No.		
		Period:		
	*Total Routine Costs	Total	Ref.	State Use only
	(1)	(2)	(3)	(4)
<b>Retrospective Cost</b>				
<b>Direct Costs</b>				
1. Nursing/Habilitation-Adm.			Sch. B-1, In. 11	
2. Direct Services			Sch. B-1, In. 26	
3. Medical Supplies and Expenses			Sch. B-1, In. 34	
4. Nursing/Habilitation-Fringes			Sch. B-1, In. 42	
5. Total Nursing/Habilitation				
6. Dietary—Raw Food			Sch. B-1, In. 43	
7. Dietary—Nonfood Costs			Sch. B-1, In. 49	
8. Total Dietary				
9. Total Direct Costs				
<b>Indirect Costs</b>				
10. Utilities			Sch. B-1, In. 55	
11. Taxes			Sch. B-1, In. 59	
12. Total Indirect Costs				
<b>Prospective Costs</b>				
13. General/Administrative Costs			Sch. C, In. 50	
<b>Ownership Costs</b>				
14. Cost of Ownership			Sch. D, In. 17	
15. Total Prospective/Ownership Costs (sum of lines 13 and 14)				
16. Total Costs (sum of lines 9, 12 and 15)				

\*Take from Schedules B-1, C, or D, columns 8 or 11.

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