

Acct. 3721 - Travel - Other - Medical

This account includes all medically related travel expenses not related to the use of a vehicle belonging to the facility or an employee, including board and room on business trips, airline and bus tickets. These expenses should be attributable to and related to resident care or this account should be adjusted for expenses attributable to non-resident care travel.

Acct. 3722 - Travel - Other - Non-Medical

This account includes the same kinds of costs described for Acct. 3721, Travel - Other - Medical, except they are not medically related. See Rule 461-17-656 of the ICF/MR provider guide.

Acct. 3809 - Other Interest Expense

Only interest not related to purchase of facility and equipment (including vehicles) is to be included in this account.

Acct. 3810 - Advertising and Public Relations

Advertising and public relations expenses are to be included in this account. See Rule 461-17-910 for definition of non-allowable portion.

Acct. 3820 - Licenses and Dues

License and dues expenses are to be included in this account.

Acct. 3830 - Bad Debts

Bad debts associated with Title XIX recipients are allowable. All other bad debts shall be adjusted as non-allowable.

Acct. 3840 - Freight

This account includes shipping charges paid by the provider, unless they should be capitalized as part of a capital asset.

Acct. 3910 - Miscellaneous

This account includes general and administrative expenses not otherwise includable in the General and Administrative Cost Area. These expenses are to be described on Schedule A.

Shelter

Acct. 4310 - Repair and Maintenance

This account contains all material costs entailed in the maintenance and repair of the building and departmental equipment.

Acct. 4510 - Purchased Services

This account contains all expenses paid for outside services purchased in the maintenance and repair of building, building equipment and department equipment. It is also to include items such as lawn care by an outside service, security service, etc.

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COMMENTS <i>see acct 4310</i>		DATE FILED <i>1/1/81</i>

Acct. 4610 - Real Estate and Personal Property Taxes

Real estate and personal property tax expenses are to be included in this account.

Acct. 4620 - Rent

Rent attributable to the lease of a facility is to be included in this account.

Acct. 4630 - Lease

Lease expenses of equipment, vehicles, and other items separate from rent of a facility are to be included in this account.

Acct. 4640 - Insurance

This account includes all insurance expenses except auto insurance, which should be classified under Travel - Motor Vehicle.

Acct. 4710 - Depreciation - Land Improvements

See Rules regarding capital assets and depreciation.

Acct. 4720 - Depreciation - Building

See Rules regarding capital assets and depreciation.

Acct. 4730 - Depreciation - Building Equipment

See Rules regarding capital assets and depreciation.

Acct. 4740 - Depreciation - Moveable Equipment

See Rules regarding capital assets and depreciation.

Acct. 4750 - Depreciation - Leasehold Improvements

See Rules regarding capital assets and depreciation.

Acct. 4809 - Interest

Interest attributable to the purchase of facility and equipment is to be included in this account.

Acct. 4910 - Miscellaneous

This account includes shelter expenses not otherwise includable in the Shelter Cost Area.

Utilities

Acct. 5610 - Heating Oil

Heating oil expense is to be included in this account.

Acct. 5620 - Gas

Gasoline for autos included in Travel - Motor Vehicles

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Acct. 5630 - Electricity

Electricity expense is to be included in this account.

Acct. 5640 - Water, Sewage and Garbage

Water, sewage and garbage expenses are to be included in this account.

Laundry

Acct. 6310 - Laundry Supplies

Laundry supplies expense is to be included in this account.

Acct. 6315 - Linen and Bedding

Linen and bedding expense is to be included in this account.

Acct. 6510 - Purchased Laundry Services

Laundry services purchased from an outside provider are to be included in this account.

Acct. 6910 - Miscellaneous

This account includes laundry costs not otherwise includable in the Laundry Cost Area.

Housekeeping

Acct. 7310 - Housekeeping Supplies

Housekeeping supplies expense is to be included in this account.

Acct. 7910 - Miscellaneous

This account includes housekeeping costs not otherwise includable in the Housekeeping Cost Area.

Dietary

Acct. 8310 - Dietary Supplies

This account includes expenses associated with the serving of food, such as utensils, paper goods, dishware and other items.

Acct. 8410 - Food

This account combines all the costs of prepared foods, meats, vegetables and all manner of food ingredients and supplements. Expenses for candy, food or beverages sold through vending machines, commissary or snackbar are to be included in the expense account Concession Supplies.

Acct. 8910 - Miscellaneous

This account includes dietary costs not otherwise includable in the Dietary Cost Area.

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Nursing Supplies and Services

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Acct. 9310 - Nursing Supplies

This account includes costs of supplies used in nursing care covered in Rule 461-17-650 (3).

Acct. 9320 - Drugs and Pharmaceuticals Non-RX

This account includes costs of drugs and pharmaceuticals defined in Rule 461-17-650 (2) (f).

Acct. 9330 - Drugs and Pharmaceuticals - RX

This account includes drug prescription costs defined in Rule 461-17-655(1).

Acct. 9351 - Pharmacy Services and Supplies

Pharmacy supplies and outside services expenses are to be included in this account.

Acct. 9352 - Laboratory Services and Supplies

Laboratory supplies and outside services expenses are to be included in this account.

Acct. 9353 - X-Ray Services and Supplies

X-Ray supplies and outside services expenses are to be included in this account.

Acct. 9354 - Recreation Supplies and Services

Activities supplies and outside services expenses are to be included in this account.

Acct. 9355 - Rehabilitation Supplies and Services

Rehabilitation supplies and outside services expense are to be included in this account.

Acct. 9510 - Physician Fees

Outside physician fees are to be included in this account.

Acct. 9530 - Day Treatment Supplies and Services

Only FSRTF facilities are to use this account, which is to include day treatment supplies and services expense.

Acct. 9950 - Concession Supplies

This account includes costs associated with vending machines and similar resale items.

Acct. 9955 - Barber and Beauty Shop

This account includes barber and beauty related costs. Costs of services and supplies not meeting the definition in Rule 461-17-650(2)(g) shall be adjusted.

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Acct. 9960 - Funeral and Cemetery

Funeral and cemetery expenses are to be included in this account.

Acct. 9965 - Personal Purchases

This account includes the costs of all items purchased for resident care and excluded in Rule 461-17-650 as part of the all-inclusive rate unless specifically included in another account. These items would include, but not be limited to, incidental items defined in Rule 461-17-660 authorized for payment from resident funds, and items not routinely furnished to all residents without additional costs.

Acct. 9990 - Miscellaneous

This account includes miscellaneous supplies and services not otherwise includable in the Nursing Supplies and Services Cost Area. Items and amounts are to be listed on Schedule A.

Labor Cost

Payroll Taxes and Employee Benefits

These accounts are to include all payroll taxes and employee benefits. The total net allowable payroll taxes and employee benefits (Acct. #3200) are to be allocated to the appropriate payroll and employee benefit account in each "Labor Cost" category on the cost statement by actual cost, or by percentage of payroll category amount to the total facility payroll.

Acct. 3200 - Total Employee Benefits & Taxes

This account is the total of Acct. 3210 Total Payroll Taxes and Acct. 3220 Employee Benefits.

Acct. 3210 - Total Payroll Taxes

This account includes the payroll taxes FICA, Acct. 3211, State Unemployment, Acct. 3212, Federal Unemployment, Acct. 3213, Workers' Compensation, Acct. 3214, Tri-Met, Acct. 3215, and any others.

Acct. 3211 - FICA

This account includes the FICA tax.

Acct. 3212 - State Unemployment

This account includes the State unemployment insurance tax.

Acct. 3213 - Federal Unemployment

This account includes the Federal unemployment insurance tax.

Acct. 3214 - Worker's Compensation

This account includes the Worker's Compensation insurance tax.

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Acct. 3215 - Tri-Met

This account includes the Tri-Met payroll tax.

Acct. 3216 - Payroll Tax - Other

Any amount showing in this account must be identified.

Acct. 3220 - Employee Benefits

This account includes all employee benefits, and does not include payroll taxes for unemployment insurance and state accident insurance.

Administrative Salaries

Acct. 3110 - Administrator Salary

This account includes all of the compensation received by the administrator. Other compensation including allowances and benefits not documented by specific costs, or similarly accruing to other employees of the facility are to be included in this account as a reclassification.

Acct. 3231 - Employee Benefits & Taxes

This account includes employee taxes and benefits for the administrator, including employee insurance, vacation and sick pay, and other fringe benefits not otherwise accounted for. The costs in this account are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Other Administrative Salaries

Acct. 3120 - Assistant Administrator Salary

This account includes all compensation received by the assistant administrator. The provisions applicable to the administrator compensation apply.

Acct. 3130 - Salaries - Other Administrative

All clerical, receptionist, ward clerk and medical records personnel salaries are to be included in this account. All home office payroll allocable to the facility is to be included in this account unless it is adequately demonstrated on an attachment to the cost statement that payroll amounts belong in another payroll account.

Acct. 3232 - Employee Benefits and Taxes

This account includes benefits and taxes for the other administrative personnel. The costs in this account are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

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Nursing Salaries

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Acct. 9110 - Salaries - DNS

Director of Nursing Services salary is to be included in this account.

Acct. 9111 - Salaries - RN

Registered Nurse salaries are to be included in this account.

Acct. 9112 - Salaries - LPN

Licensed Practical Nurse and Licensed Vocational Nurse salaries are to be included in this account.

Acct. 9291 - Employee Benefits and Taxes

This account shall include employee benefits and taxes for the DNS, RN's, and LPN's. The costs are to be allocated from Acct #3200 - Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Direct Care Salaries

Acct. 9122 - Salaries - Direct Care

Salaries for the facility's living unit personnel who train residents in activities of daily living and in the development of self-help and social skills are included in this account. This does not include salaries for other professional services included under active treatment services.

Acct. 9123 - Salaries - Direct Care Supervisors

Salaries for direct care supervisors.

Acct. 9124 - Salaries - Secure Ward Staff

Salaries for secure ward staff.

Acct. 9125 - Salaries - Secure Ward Supervisors

Salaries for secure ward supervisors.

Acct. 9292 - Employee Benefits and Taxes

This account includes employee benefits and taxes for direct care staff. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Other Salaries

Acct. 4110 - Repair and Maintenance Salaries

This account includes payroll for services related to repair, maintenance and plant operation.

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Acct. 6110 - Laundry Salaries

Laundry salaries are to be included in this account.

Acct. 7110 - Housekeeping Salaries

Janitorial salaries and housekeeping salaries are to be included in this account.

Acct. 8110 - Dietary Salaries

Dietary salaries are to be included in this account.

Acct. 9130 - Salaries - Physician

Physician salaries, exclusive of physician fees and consulting services, are to be included in this account.

Acct. 9131 - Salaries - Pharmacy

Pharmacy salaries are to be included in this account.

Acct. 9132 - Salaries - Laboratory

Laboratory salaries are to be included in this account.

Acct. 9133 - Salaries - X-Ray

X-ray salaries are to be included in this account.

Acct. 9134 - Salaries - Activities (Occupational)

Activities (occupational) salaries are to be included in this account.

Acct. 9135 - Salaries - Rehabilitation

Rehabilitation salaries are to be placed in this account.

Acct. 9140 - Salaries - Religious

Religious salaries are to be included in this account.

Acct. 9148 - Salaries - Receiving Warehouse

Only receiving warehouse salaries incurred by FSRTF's are to be included in this account.

Acct. 9149 - Salaries - Other

This account includes Nursing Service Salaries not otherwise includable in the Nursing Service Cost Area. Purchased nursing services are to also be included in this account. Items and amounts are to be specified on Schedule A.

Acct. 9296 - Employee Benefits and Taxes

This account includes benefits and taxes for the employees listed in the cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

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Active Treatment Services

These accounts include all special programs, except Day Program service costs incurred by FSRTF's, and professional medical services, except Medical Service costs incurred by FSRTF's. Included are costs for consultation, treatment and evaluations not paid for separately by the Division. Expenses not required for certification shall be adjusted as non-allowable.

Acct. 9150 - Qualified Mental Retardation Professional

Acct. 9151 - Registered Nurse Consultant (SRTF Only)

Acct. 9152 - Psychologist

Acct. 9153 - Social Worker

Acct. 9154 - Speech Therapist

Acct. 9156 - Occupational Therapist

Acct. 9157 - Recreation Therapist

Acct. 9158 - Physical Therapist

Acct. 9159 - Dietitian

Acct. 9160 - Dentist

Acct. 9161 - Pharmacist

Acct. 9162 - Skill Trainer/Program Coordinator

Acct. 9170 - Other Medical Consultants

Acct. 9297 - Employee Benefits and Taxes

This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Medical Services

These accounts include only medical service program costs incurred by FSRTF's.

Acct. 9180 - Physician Services

Acct. 9181 - Pharmacy Services

Acct. 9182 - Laboratory Services

Acct. 9183 - X-Ray Services

Acct. 9186 - Nursing Services

Acct. 9187 - Dental Services

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Acct. 9188 - Central Supply Services

Acct. 9298 - Employee Benefits and Taxes

This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Day Program Services

These accounts include only Day Program service costs incurred by FSRTF's.

Acct. 9190 - Day Program Services

Acct. 9299 - Employee Benefits and Taxes

This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

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