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6050 Hazardous Medical Waste Collection - Contract services provided to furnish hazardous waste collection bags, containers and removal service.

PAYROLL TAXES, FRINGE BENEFITS, & STAFF DEVELOPMENT

6054 Payroll Taxes - Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

6055 Workers Compensation - Other protected premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6 (excludes purchased nursing).

6056 Employee Fringe Benefits - Other protected fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

6057 EAP Administrator - An individual who performs the duties of the employee assistance program for other protected personnel.

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

6058 Self Funded Program Administrator - An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected).

6058.1 - Self funded admin. Other protected salary  
6058.2 - Self funded admin. Other protected contract

6059 Staff Development - Other protected continuing training that enables the employee to perform his or her duties effectively, efficiently, and

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

6059.1 - Staff development other protected salary  
6059.2 - Staff development other protected contract

PROPERTY TAXES

- 6060 Real Estate Taxes - Real property tax expense incurred by the provider.
- 6070 Personal Property Taxes - Personal property tax expense incurred by the provider.
- 6080 Franchise Tax - Allowable portion of franchise tax as defined in Section 2122.4, of the "HCFA Publication 15-1."

GOVERNMENT MANDATED ASSESSMENTS OR FEES

- 6090 Government Mandated Assessments or Fees - With the exception of the franchise permit fee incurred by the provider.
- 6091 Franchise Permit Fee - Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio department of job and family services (ODJFS) to nursing facilities (NFs), and intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to ~~rule~~ RULES ~~5101:3-3-492 of the Administrative Code, as calculated by rule 5101:3-3-493 of the Administrative Code for NFs, and rule 5101:3-3-822 of the Administrative Code for ICFs-MR, and as exempted by rule 5101:3-3-494 of the Administrative Code~~ 5101:3-3-49.2 TO 5101:3-3-49.9 OF THE ADMINISTRATIVE CODE FOR NFS AND RULES 5101:3-3-82.2 TO 5101:3-3-82.7 OF THE ADMINISTRATIVE CODE FOR ICFS-MR. ICFS-MR SHALL REPORT ONE HUNDRED PER CENT OF THE ICFS-MR FRANCHISE PERMIT FEE IN ACCOUNT 6091. THIRTY AND THREE-TENTHS PER CENT OF THE NF FRANCHISE PERMIT FEE INCURRED IN FISCAL YEARS 2002 AND 2003 SHALL BE REPORTED BY NFS IN ACCOUNT 6091. SIXTY-NINE AND SEVEN-TENTHS PER CENT OF THE FRANCHISE PERMIT FEE SHALL BE REPORTED BY NFS IN ACCOUNT 9725, ENTITLED "OTHER-SPECIFY". NFS SHALL REPORT ONE HUNDRED PER CENT OF THE FRANCHISE PERMIT FEE IN ACCOUNT 6091 FOR FISCAL YEAR 2004 AND FORWARD.

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

HOME OFFICE COSTS

6095 Home Office Costs/Other Protected - Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to; utilities; real estate taxes; personal property tax; and franchise tax, and are allocated to the facility in accordance with "HCFA Publication 15-1," Section 2150 thru 2150.3, "Home Office Costs".

Table 6

DIRECT CARE COST CENTER

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

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

NURSING AND HABILITATION/REHABILITATION

6100 Medical Director - A physician licensed under state law to practice medicine, that is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.

6100.1 - Medical director salary  
6100.2 - Medical director contract

6105 Director of Nursing - A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing. ICFs-MR are not required to have a full-time director of nursing).

6105.1 - Director of nursing salary  
6105.2 - Director of nursing contract

6110 RN Charge Nurse - A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

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- |        |   |                          |
|--------|---|--------------------------|
| 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 resident. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).
- |        |   |                                   |
|--------|---|-----------------------------------|
| 6125.1 | - | Licensed practical nurse salary   |
| 6125.2 | - | Licensed practical nurse contract |
- 6130 Nurse Aides - Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties).
- 6135 Activity Director - A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.
- |        |   |                            |
|--------|---|----------------------------|
| 6135.1 | - | Activity director salary   |
| 6135.2 | - | Activity director contract |
- 6140 Activity Staff - Personnel providing services related to the activity program.
- |        |   |                             |
|--------|---|-----------------------------|
| 6140.1 | - | Activity personnel salary   |
| 6140.2 | - | Activity personnel contract |

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6145 Recreational Therapist for NFs - A professional, as required by the code of federal regulations, who oversees and is responsible for the recreational program.

- 6145.1 - Recreational therapist salary
- 6145.2 - Recreational therapist contract

6150 Program Specialist for ICFs-MR - Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.

- 6150.1 - Program specialist salary
- 6150.2 - Program specialist contract

6155 Program Director - An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement the active treatment or specialized service program defined by each resident's individual program plan; works directly with residents and with paraprofessional, nonprofessional and other professional program staff who work with residents.

- 6155.1 - Program director salary
- 6155.2 - Program director contract

6160 Habilitation Supervisor for NFs - Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.

- 6160.1 - Habilitation supervisor salary
- 6160.2 - Habilitation supervisor contract

6165 Habilitation Supervisor for ICFs-MR - Supervisor with experience, training and background in habilitation.

- 6165.1 - Habilitation supervisor salary
- 6165.2 - Habilitation supervisor contract

6170 Habilitation Staff - Personnel trained in habilitation who provide habilitation services.

- 6170.1 - Habilitation staff salary
- 6170.2 - Habilitation staff contract

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- 6175 Psychologist - A professional licensed under state law to practice psychology.
- 6175.1 - Psychologist salary
  - 6175.2 - Psychologist contract
- 6180 Psychology Assistant - An individual trained in psychology to assist the psychologist.
- 6180.1 - Psychology assistant salary
  - 6180.2 - Psychology assistant contract
- 6185 Respiratory Therapist - A professional licensed under state law to render respiratory care.
- 6185.1 - Respiratory therapist salary
  - 6185.2 - Respiratory therapist contract
- 6190 Social Work/Counseling - A professional licensed under state law to practice social work or counseling.
- 6190.1 - Social work/counseling salary
  - 6190.2 - Social work/counseling contract
- 6195 Social Services/Pastoral Care - Personnel providing social services and/or pastoral services.
- 6195.1 - Social services/pastoral care salary
  - 6195.2 - Social services/pastoral care contract
- 6200 Qualified Mental Retardation Professional - A professional with at least one year of experience working directly with persons with mental retardation or other developmental disabilities; and is one to 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 CFR 42, Section 483.430, Paragraph (b)(5).

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

- 6200.1 - QMRP salary TN #01-012 APPROVAL DATE \_\_\_\_\_
- 6200.2 - QMRP contract SUPERSEDES TN #00-016 EFFECTIVE DATE 7/1/01

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6205 Quality Assurance - Individuals providing the quality assurance functions in the facility, as overseen by the committee established under CFR 42, Section 483.75 (O). (Supplies are included in program supplies). This account includes costs previously reported as utilization review personnel.

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

- 6205.1 - Quality assurance salary
- 6205.2 - Quality assurance contract

6210 Consulting and Management Fees - Direct care consulting fees paid to a separate entity which serves in an advisory capacity for direct care functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the functions of the facility and are in addition to services covered by the current facility staffing patterns.

6220 Other Direct Care Medical Services - Direct care medical services not previously listed.

- 6220.1 - Other direct care salary
- 6220.2 - Other direct care contract

HOME OFFICE COSTS

6230 Home Office Costs/Direct Care-Direct care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the facility personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost center, and are allocated to the facility in accordance with "HCFA Publication 15-1," Sections 2150 through 2150.3, "Home Office Costs".

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

PURCHASED NURSING SERVICES

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

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personnel.

- 6300 Registered Nurse Purchased Nursing-Registered nurses providing direct nursing care to residents.
- 6310 Licensed Practical Nurse Purchased Nursing - Licensed practical nurses providing direct nursing care to residents.
- 6320 Nurse Aides Purchased Nursing-Individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. (Excludes housekeeping and laundry duties).

#### NURSING FACILITIES ONLY

#### NURSE AIDE TRAINING

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

- 6400 In-House Trainer Wages - This account includes and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with Chapter 3721. of the Revised Code.
- 6410 Classroom Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to section 3721.29 of the Revised Code, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.
- 6420 Clinical Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to section 3721.29 of the Revised Code. Include only those

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wages paid for your own facility staff.

- 6430 Books and Supplies - This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks, reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy stated in the capital cost center, paragraph A).
- 6440 Transportation - This account is limited to the mileage allowance, e.g., using the individual's own vehicle, paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests. This account does not include expense incurred for the use of a facility's own vehicle.
- 6450 Tuition Payments - This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code, excluding payments to other nursing facilities.
- 6455 Tuition Reimbursement - This account is limited to the reimbursement of costs incurred by the facility to reimburse an individual who is not employed, or does not have an offer to be employed, as a nurse aide but becomes employed by, or received an offer for employment from, the facility not later than twelve months after completing a nurse aide training and competency evaluation program. Reimbursement to the nurse aide shall be made on a prorata basis during the period in which the individual is employed as a nurse aide.
- 6460 Contractual Payments to Other Nursing Facilities - The account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code.
- 6470 Registration Fees and Application Fees - This account is limited to all registration fees and application fees necessary to comply with Chapter 3721. of the Revised Code, i.e., train the trainer fees in order to comply with Chapter 3721. of the Revised Code and state approved competency exam fees for nurse aides.

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6490 Employee Fringe Benefits - Nurse aide training (series # 6400)- This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to Chapter 3721. of the Revised Code. Includes self insurance funds. (This account excludes vacation and sick pay salary.)

DIRECT PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

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

6510 Payroll Taxes - Direct care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

6520 Workers' Compensation - Direct care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA publication 15-1," section 2122.6 ( excludes purchased nursing).

6530 Employee Fringe Benefits - Direct care fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

6535 Employee Assistance Program Administrator - Direct care  
An individual who performs the duties of the employee assistance program for direct care personnel.

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

6540 Self Funded Programs Administrator - Direct Care  
An individual who performs the administrative functions of the self insured

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programs. (Report only the portion related to direct care).

6540.1 - Self funded admin. direct care salary  
6540.2 - Self funded admin. direct care contract

6550 Staff Development - Direct care continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with direct care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

6550.1 - Staff development direct care salary  
6550.2 - Staff development direct care contract

#### ICF-MR FACILITIES ONLY

#### DIRECT CARE THERAPIES

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

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

6600.1 - Physical therapist ICF-MR salary  
6600.2 - Physical therapist ICF-MR contract

6605 Physical Therapy Assistant ICF-MR - An individual licensed under Ohio law as a physical therapy assistant.

6605.1 - Physical therapy assistant ICF-MR salary  
6605.2 - physical therapy assistant ICF-MR contract

6610 Occupational Therapist ICF-MR - A qualified professional licensed under Ohio law as an occupational therapist.

6610.1 - Occupational therapist ICF-MR salary  
6610.2 - Occupational therapist ICF-MR contract

6615 Occupational Therapy Assistant ICF-MR - An individual licensed under

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Ohio law as an occupational therapy assistant.

- 6615.1 - Occupational therapy assist. ICF-MR salary
- 6615.2 - Occupational therapy assist. ICF-MR contract

6620 Speech Therapist ICF-MR - A qualified professional licensed under Ohio law as a speech therapist.

- 6620.1 - Speech therapist ICF-MR salary
- 6620.2 - Speech therapist ICF-MR contract

6630 Audiologist ICF-MR - A qualified professional licensed under Ohio law as an audiologist.

- 6630.1 - Audiologist ICF-MR salary
- 6630.2 - Audiologist ICF-MR contract

Table 7

INDIRECT CARE COST CENTER

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

7000 Dietitian - Service provided by a professional licensed under Ohio law, as qualified in Chapter 4759. of the Ohio Revised Code.

- 7000.1 - Dietitian salary
- 7000.2 - Dietitian contract

7005 Food Service Supervisor - An individual supervising the dietary procedures and/or personnel.

- 7005.1 - Food service supervisor salary
- 7005.2 - Food service supervisor contract

7015 Dietary Personnel - Personnel providing dietary services. (Excludes dietitian, food service supervisor, and personnel reported in account 7050, contract personnel).

- 7015.1 - Dietary personnel salary
- 7015.2 - Dietary personnel contract

7025 Dietary Supplies and Expenses - Dietary items such as: dishes, dish-

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

- 7030 Dietary Minor Equipment - Dietary equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-511 and 5101:3-3-841 of the Administrative Code.
- 7035 Dietary Maintenance and Repair - Maintenance supplies, purchased services and maintenance contracts for the dietary department.
- 7040 Food In-Facility-Food required to prepare meals in the facility.
- 7041 Food Out-of-Facility - Food purchased and consumed outside of the facility. (Please note: report the total number of meals served when reporting the cost of food out-of-facility on the ~~(ODJFS)~~ 2524 "Medicaid Cost Report").
- 7045 Employee Meals - Employee meals that do not qualify under "HCFA Publication 15-1," section 2144 "Fringe Benefits".
- 7050 Contract Meals and Contract Meals Personnel - Expenses associated with contracting for the food service function in the facility. (Includes food services delivered to the facility from an outside vendor.)

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

- 7055 Enterals - medicare billable-enteral nutritional therapy and additive (food facilitators), whether administered orally or tube fed, for facilities participating in medicare which are billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for service), as well as all parenteral nutrition therapy.
- 7056 Enterals - Medicare non-billable-Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, for facilities not participating in medicare, as well as enterals for facilities which are not billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for services), as well as all parenteral nutrition therapy.

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DIETARY PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

7060 Payroll Taxes-Dietary (series #7000) payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes.

7065 Workers' Compensation-Dietary (series #7000) premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.

7070 Employee Fringe Benefits - Dietary (series #7000) fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

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

- 7075.1 - EAP administrator dietary salary
- 7075.2 - EAP administrator dietary contract

7080 Self Funded Programs Administrator - Dietary (series #7000) an individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary)

- 7080.1 - Self funded administrator dietary salary
- 7080.2 - Self funded administrator dietary contract

7090 Staff Development - Dietary (series #7000) continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with dietary personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

- 7090.1 - Staff development dietary salary

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7090.2 - Staff development dietary other

MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE SUPPLIES

7100 Habilitation Supplies - Supplies used to provider services measured by the individual assessment form (IAF), and minimum data set plus (MDS+) groups, which assist the resident to cope with; daily living; aging process; and perform tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out of facility functions.

7105 Medical/Habilitation Records - Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.

7105.1 - Medical/hab records salary

7105.2 - Medical/hab records contract

7110 Pharmaceutical Consultant - The services of a licensed pharmacist who provides consultation on all aspects of the provision of pharmacy services in the facility as stated in 42 CFR section 483.60 (b).

7110.1 - Pharmaceutical consultant salary

7110.2 - Pharmaceutical consultant contract

7115 Incontinence Supplies - Reusable and disposable incontinence supplies, (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.

7120 Personal Care - Supplies required to maintain routine personal hygiene of the body, hair, and nails of the hands and feet. Includes body lotion, body powder, toothbrush and toothpaste, disposable razors and shaving supplies, hair cuts, shampoo and routine hair care supplies provided by facility. (Excludes contract beautician performing non-routine services.)

7125 Program Supplies - Supplies used to provide activity, social services and religious programs available to all residents. Does not include cost of meals for out of facility functions.

ADMINISTRATIVE AND GENERAL SERVICES

7200 Administrator - Expenses incurred by a facility for an individual(s) who functions as the administrator licensed by the state of Ohio and who is responsible for the direction, supervision and coordination of facility functions.

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

- 7200.1 - Administrator salary
- 7200.2 - Administrator contract

7210 Other Administrative Personnel - Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.

- 7210.1 - Other administrative salary
- 7210.2 - Other administrative contract

7215 Consulting and Management Fees - Indirect care consulting fees paid to a separate entity which serves in an advisory capacity for indirect care administrative functions, or consulting services on behalf of the facility and are in addition to services ~~covered~~ COVERED by the current facility staffing patterns. Management fees that are directly related to the administrative functions of the facility and are in addition to services covered by the current facility staffing patterns.

7220 Office and Administrative Supplies - Supplies such as: copier supplies; printing; postage; office supplies; nursing/habilitation and medical records forms; and data service supplies.

7225 Communications - Service charges for telephone services.

7230 Security Services - Salaries, purchased services, or supplies to protect property and residents.

- 7230.1 - Security services salary
- 7230.2 - Security services other

7235 Travel and Entertainment - Expenses such as: mileage allowance, gas, and oil for vehicles owned or leased by the facility; meals; lodging; and commercial transportation expense incurred in the normal course of business. Includes all purchased commercial transportation services for ambulatory/non-ambulatory residents. Excludes transportation cost that is directly reimbursed by medicaid to the transportation provider as set forth in Chapter 5101:3-15 of the Administrative Code.

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7240 Laundry/Housekeeping Supervisor - An individual supervising the laundry/housekeeping functions and/or personnel.

- 7240.1 - Laundry/hskeep supervisor salary
- 7240.2 - Laundry/hskeep supervisor contract

7245 Housekeeping - Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.

- 7245.1 - Housekeeping salary
- 7245.2 - Housekeeping other

7250 Laundry and Linen - Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinent supplies specified in account 7115.

- 7250.1 - Laundry/linen salary
- 7250.2 - Laundry/linen other

7255 Universal Precaution Supplies - Supplies required for the protection of residents and facility staff while performing procedures which involve the handling of bodily fluids. (Rule 3701-17-141 of the Administrative Code) supplies Supplies include; masks, gloves, gowns, goggles, boots, and eye wash. (Excludes trash bags and paper towels)

7260 Legal Services - Legal services except as excluded in rules 51013:3-3-56 and 5101:3-3-89 of the Administrative Code.

7265 Accounting - Accounting, Bookkeeping Fees and Salaries.

- 7265.1 - Accounting salary
- 7265.2 - Accounting contract

7270 Dues, Subscriptions and Licenses - Expense of dues, subscriptions, licenses and consumer satisfaction survey fees incurred by facility.

7275 Interest - Other - Expense of short term credit and working capital interest incurred. (This account does not include late fees, fine 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.

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7285.1 - Data services salary  
7285.2 - Data services contract

7290 Help Wanted/Informational Advertising - Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature as stated in "HCFA Publication 15-1," section 2136.1.

7295 Amortization of Start-Up Costs - Amortization of cost included in the account 1430-5, not otherwise allocated to other cost centers, in accordance with "HCFA Publication 15-1," section 2132, which were incurred by a facility.

7300 Amortization of Organizational Costs - Amortization of cost included in account 1430-3, as described in "HCFA Publication 15-1," section 2134.

7305 Other Indirect Care Administrative Services - Indirect care administrative services not previously listed.

7305.1 - Other indirect care salary  
7305.2 - Other indirect care contract

HOME OFFICE COSTS

7310 Home Office Costs/Indirect Care - Indirect care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to administrative and management services allocated to the facility in accordance with "HCFA Publication 15-1," section 2150 through 2150.3, "Home Office Costs".

7310.1 - Home office/indirect care salary  
7310.2 - Home office/indirect care other

MAINTENANCE AND MINOR EQUIPMENT

7320 Plant Operations and Maintenance Supervisor - An individual supervising the plant operations and maintenance procedures and/or personnel.

7320.1 - Operations/maint supervisor salary  
7320.2 - Operations/maint supervisor contract

7330 Plant Operations and Maintenance - Salaries for all maintenance personnel employed by the facility.

7340 Repair and Maintenance - Supplies, purchased services and maintenance

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

- 7350 Minor Equipment - Equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-511 and 5101:3-3-841 of the Administrative Code. The general characteristics are: comparatively small in size and unit cost; subject to inventory control; fairly large quantity is use; and generally, a useful life of approximately three years or less. (Exclude account 7030 - dietary minor equipment and items listed in accounts 6005 and 6006-medical minor equipment).

#### EQUIPMENT ACQUIRED BY OPERATING LEASE

- 7400 Lease Equipment - This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the facility's cost report for the cost reporting period ending December 31, 1992 (all leases effective after 12/01/92, should be reported in account 8065 for assets acquired prior to 7/01/93).

#### INDIRECT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

- 7500 Payroll Taxes - Indirect care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation ("HCFA Publication 15-1," section 2122.6); and federal unemployment taxes.
- 7510 Workers' Compensation - Indirect care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.
- 7520 Employee Fringe Benefits - Indirect care fringe benefits such as; medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary).)
- 7525 Employee Assistance Program Administrator - Indirect Care  
An individual who performs the duties of the employee assistance program ADMINISTRATOR for indirect care personnel.

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- 7525.1 - EAP administrator indirect care salary
- 7525.2 - EAP administrator indirect care contract

7530 Self Funded Programs Administrator - Indirect care  
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to indirect care)

- 7530.1 - Self funded admin. ~~Indirect~~ INDIRECT care salary
- 7530.2 - Self funded admin. ~~Indirect~~ INDIRECT care contract

7535 Staff Development - Indirect care continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with indirect care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

- 7535.1 - Staff development indirect care salary
- 7535.2 - Staff development indirect care other

NON-REIMBURSABLE EXPENSES - NFS ONLY

These are costs described in rule 5101:3-3-471 "Coverage and limitations-nursing facility therapy services," and rule 5101:3-3-472 "Reimbursement for covered therapy services," of the Administrative Code, which are billable either to medicare, directly to medicaid by NFs, or other third-party payers.

6600 Physical Therapist-NF

- 6600.1 - Physical therapist-NF salary
- 6600.2 - Physical therapist-NF contract

6605 Physical Therapy Assistant - NF

- 6605.1 - Physical therapy assistant-NF salary
- 6605.2 - Physical therapy assistant-NF contract

6610 Occupational Therapist - NF

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- 6610.1 - Occupational therapist-NF salary
- 6610.2 - Occupational therapist-NF contract
  
- 6615 Occupational Therapist Assistant - NF
  - 6615.1 - Occupational therapist assistant-NF
  - 6615.2 - Occupational therapist assistant-NF contract
  
- 6620 Speech Therapist - NF
  - 6620.1 - Speech therapist-NF salary
  - 6620.2 - Speech therapist-NF contract
  
- 6630 Audiologist - NF
  - 6630.1 - Audiologist-NF salary
  - 6630.2 - Audiologist-NF contract
  
- 6640 Payroll Taxes Therapy - NF
  
- 6650 Workers' Compensation Therapy - NF
  
- 6660 Employee Fringe Benefits Therapy - NF
  
- 6665 Employee Assistance Program Administrator Therapy - NF
  - 6665.1 - EAP administrator therapy - NF salary
  - 6665.2 - EAP administrator therapy - NF contract
  
- 6670 Self Funded Program Administrator Therapy - NF
  - 6670.1 - Self funded admin. ~~Therapy~~ therapy - NF salary
  - 6670.2 - Self funded admin. ~~Therapy~~ therapy - NF contract
  
- 6680 Staff Development Therapy - NF
  - 6680.1 - Staff development therapy - NF salary
  - 6680.2 - Staff development therapy - NF other

NONREIMBURSABLE EXPENSES- NFS AND ICFS-MR

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