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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 CFR 42, Section 483.430, Paragraph (b)(5).

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

6200.1 - QMRP salary
6200.2 - QMRP contract

6205 Quality Assurance

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

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

6205.1 - Quality assurance salary
6205.2 - Quality assurance contract

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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

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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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NURSING FACILITIES ONLY

NURSE AIDE TRAINING

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

6400 In-House Trainer Wages

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

6410 Classroom Wages: Nurse Aides

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

6420 Clinical Wages: Nurse Aides

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

6430 Books and Supplies

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

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- 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

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personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

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

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

6540 Self Funded Programs Administrator - Direct Care
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care).

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

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

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

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ICF-MR FACILITIES ONLY

DIRECT CARE THERAPIES

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

6600 Physical Therapist ICF-MR

A qualified professional licensed under Ohio law as physical therapist.

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

6605 Physical Therapy Assistant ICF-MR

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

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

6610 Occupational Therapist ICF-MR

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

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

6615 Occupational Therapy Assistant ICF-MR

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

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

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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

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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 Chapter 4759. of the Ohio Revised Code.

- 7000.1 - Dietitian salary
- 7000.2 - Dietitian contract

7005 Food Service Supervisor

An individual supervising the dietary procedures and/or personnel.

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

7015 Dietary Personnel

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

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

7025 Dietary Supplies and Expenses

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

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