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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

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 - NFs ONLY

These are costs described in rule 5101:3-3-47.1 "Coverage and limitations-nursing facility therapy services," and rule 5101:3-3-47.2 "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

- 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

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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 - NF salary
6670.2 - Self funded admin. 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

9705 Legend Drugs

9710 Radiology

9715 Laboratory

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- 9720 Oxygen
See rule 5101:3-3-11 of the Administrative Code. (This does not include emergency stand-by oxygen)
- 9725 Other Non-Reimbursable - Specify Below:
(e.g., for cost reporting purposes only, report in this account seventy-six and seventy-four hundredths per cent of the NF franchise permit fee incurred for fiscal years 2003 through 2005 which is assessed pursuant to rules 5101:3-3-49.2 to 5101:3-3-49.9 of the Administrative Code and reimbursed under rule 5101:3-3-58 of the Administrative Code.)
- 9730 Late Fees, Fines or Penalties
(as stated in "HCFA Publication 15-1")
- 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 "HCFA Publication 15-1," section 2130.
- 9755 Promotional Advertising and Marketing
- 9755.1 - Promotional advertising/marketing salary
 - 9755.2 - Promotional advertising/marketing other
- 9760 Contributions and Donations
"HCFA Publication 15-1," section 608
- 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.

RENOVATIONS COST CENTER

Renovation and extensive renovation mean any betterment, improvement, or restoration of nursing facility or 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.

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In the case of betterments, improvements, and restorations of nursing facilities and intermediate care facilities for the mentally retarded started on or after July 1, 1993:

- (A) Renovation means the betterment, improvement, or restoration of a nursing facility or 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. 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. "Renovation" does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity.
- (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.

INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED

[All ICFs-MR need only use group (A).]

NURSING FACILITIES

Nursing facilities that did not change ownership on or after 7/1/93 need only use group (A).

Nursing facilities that did change provider agreement on or after 7/1/93 use groups (A) and (B).

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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.
- 8030 Amortization - Leasehold Improvements
Amortization expense of leasehold improvements that are amortized over the remaining life of the lease or the useful life of the improvement, but no less than five years. 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. (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 on indirect.)

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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.

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 "HCFA Publication 15-1," sections 2150 through 2150.3, "Home Office Costs". (All home office costs for group (A) are to be entered in this account. They are not to be distributed to any other account in this group.)

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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GROUP (B) ASSETS ACQUIRED THROUGH A CHANGE OF PROVIDER AGREEMENT

Nursing facilities, other than leased facilities, that changed provider agreement on or after 7/1/93 use this group to report expenses incurred through a change of provider agreement on or after 7/1/93. Leased nursing facilities that changed provider agreement on or after 5/27/92 use this group to report expenses incurred through a change of provider agreement on or after 5/27/92.

- 8110 Depreciation - Building and Building Improvements
Depreciation of building and building improvements acquired through a change of provider agreement on or after 7/1/93.
- 8140 Depreciation - Equipment
Depreciation expense for equipment acquired through a change of provider agreement on or after 7/1/93.
- 8170 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 acquired through a change of provider agreement on or after 7/1/93.
- 8180 Amortization of Financing Cost
Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of provider agreement on or after 7/1/93.
- 8195 Lease Expense
Lease expenses incurred through a change of provider agreement on or after 5/27/92.

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ACTION: REVISED

DATE: 08/14/2002
03:24 PM

5101:3-3-57 **Nursing facilities (NFs) expenditure limitation.**

Notwithstanding rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code, "total per diem rate" includes the payments made to NFs under rule 5101:3-3-58 of the Administrative Code. Rates paid to NFs under the medicaid program shall be subject to the following limitations:

- (A) For fiscal year 2002, the mean total per diem rate for NFs in the state, weighted by medicaid days and calculated as of July 1, 2001 excluding providers of outlier services, under rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code, shall not exceed one hundred forty-three dollars and ninety-two cents.

- (B) For fiscal year 2003, the mean total per diem rate for all NFs in the state, weighted by medicaid days and calculated as of July 1, 2002 excluding providers of outlier services, under rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code, shall not exceed ~~one hundred fifty-two dollars and sixty-six cents~~ one hundred fifty-three dollars and forty-one cents, plus any difference between one hundred forty-three dollars and ninety-two cents and the mean total per diem rate for all NFs in the state for fiscal year 2002, weighted by medicaid days and calculated as of July 1, 2001 excluding providers of outlier services, under rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code.

- (C) If the mean total per diem rate for all NFs in the state for fiscal year 2002 or 2003, weighted by medicaid days and calculated under rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code as of the first day of July of the calendar year excluding providers of outlier services in which the fiscal year begins, exceeds the amount specified for that fiscal year in paragraph (A) or (B) of this rule, the department of job and family services shall reduce the total per diem rate for each NF in the state by a percentage that is equal to the percentage by which the mean total per diem rate exceeds the amount specified in paragraph (A) or (B) of this rule for the entire fiscal year.

- (D) Subsequent to any reduction required by paragraph (A), (B), or (C) of this rule, a NF's rate shall be subject to any adjustments required or authorized by rules 5101:3-3-40 to 5101:3-3-59 of the Administrative Code during the remainder of the fiscal year.

Effective:

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