



# Department of Developmental Disabilities

John Kasich, Governor  
John L. Martin, Director

**To:** Intermediate Care Facilities - providers

**From:** Josh Anderson

**Date:** August 3, 2017

**Subject:** Third Billion Back – ICF Cost Reporting Direction

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The Bureau of Workers' Compensation's (BWC) has announced that BWC would be once again issuing a rebate to private employers and public-taxing districts as part of the administration's focus on creating jobs as part of the [Third Billion Back](#).

The purpose of this memo is to provide guidance to ICF providers on how to account for any amount received as a result of the Third Billion Back in completing the ICF cost report. For calendar year 2017 cost reporting purposes, any reimbursement received should be included on Attachment 1 "Revenue Trial Balance" in account 5400, Other Services. The amount will need to be detailed in the space provided and should be titled "BWC Payout". Since the amount will be reported in account 5400, it should not be reported in any other account or cost center. Please note that this is specific to the checks that are part of the Third Billion Back program. On-going rebates for workers' compensation premiums as well as any other rebates should be accounted for as off-sets to costs, as usual.

Should you have questions, please contact Ashley McKinney ([Ashley.McKinney@dodd.ohio.gov](mailto:Ashley.McKinney@dodd.ohio.gov)) or Josh Anderson ([Joshua.Anderson@dodd.ohio.gov](mailto:Joshua.Anderson@dodd.ohio.gov)).