

5123-7-12

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APPENDIX  
CHART OF ACCOUNTS

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Table 1: Balance Sheet Accounts - Assets

## Current Assets

1001 Petty Cash

1010 Cash in Bank

These cash accounts represent the amount of cash deposited in banks or financial institutions.

1010.1 General Account

1010.2 Payroll Account

1010.3 Savings Account

1010.4 Imprest Cash Funds

1010.5 Certificates of Deposit

1010.6 Money Market

1010.7 Resident Funds

1030 Accounts Receivable

The balances in these accounts represent the amounts due the ICFIID for services delivered and/or supplies sold.

1030.1 Private

1030.2 Medicare

1030.3 Medicaid

1030.4 Other Payors

1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

1050 Notes Receivable

This account represents notes receivable due on demand, or

that portion of notes due within twelve months of the balance sheet date.

1060 Allowance for Uncollectible Notes Receivable

This account represents the estimated amount of uncollectible notes receivables.

1070 Other Receivables

1070.1 Employees

1070.2 Sundry

1080 Cost Settlements

These accounts represent amounts due the ICFIID from current or prior unsettled cost reporting periods.

1080.1 Medicare

1080.2 Medicaid

1090 Inventories

These accounts represent the cost of unused supplies.

1090.1 Medical and Program Supplies

1090.2 Dietary

1090.3 Gift Shop

1090.4 Housekeeping Supplies

1090.5 Laundry and Linen

1090.6 Maintenance

1100 Prepaid Expenses

These accounts represent payments for costs which will be charged to future accounting periods.

1100.1 Insurance

- 1100.2 Interest
- 1100.3 Rent
- 1100.4 Pension Plan
- 1100.5 Service Contract
- 1100.6 Taxes
- 1100.7 Other

1110 Short-Term Investments

- 1110.1 United States Government Securities
- 1110.2 Marketable Securities
- 1110.3 Other

1120 Special Expenses

Unamortized cost of telephone systems and prior-authorized medical equipment. Amortized cost of telephone systems acquired before December 1, 1992, if the costs were reported as administrative and general on the ICFIID's cost report for the period ending December 31, 1992, shall be reported in account 7225.

- 1120.1 Telephone Systems
- 1120.2 Prior-Authorized Medical Equipment

1200 Property, Plant, and Equipment

- 1200.1 Land
- 1200.2 Land Improvements
- 1200.3 Building and Building Improvements
- 1200.4 Equipment
- 1200.5 Transportation Equipment
- 1200.6 Leasehold Improvements
- 1200.7 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)
- 1200.18 Assets Under Capital Lease Prior to May 27, 1992
- 1200.19 Assets Under Capital Lease on or After May 27, 1992

- 1250 Accumulated Depreciation and Amortization - Property, Plant, and Equipment
  - 1250.1 Land Improvements
  - 1250.2 Building and Building Improvements
  - 1250.3 Equipment
  - 1250.4 Transportation Equipment
  - 1250.5 Leasehold Improvements
  - 1250.6 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)
  - 1250.15 Assets Under Capital Lease Prior to May 27, 1992
  - 1250.16 Assets Under Capital Lease on or After May 27, 1992
  
- 1300 Renovations (as defined in section 5124.01 of the Revised Code)
  - 1300.1 Building and Building Improvements
  - 1300.2 Equipment
  - 1300.3 Leasehold Improvements
  - 1300.4 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)
  - 1300.9 Assets Under Capital Lease Prior to May 27, 1992
  - 1300.10 Assets Under Capital Lease on or After May 27, 1992
  
- 1350 Accumulated Depreciation and Amortization - Renovations
  - 1350.1 Building and Building Improvements
  - 1350.2 Equipment
  - 1350.3 Leasehold Improvements
  - 1350.4 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)
  - 1350.9 Assets Under Capital Lease Prior to May 27, 1992
  - 1350.10 Assets Under Capital Lease on or After May 27, 1992

## Other Assets

## 1400 Non-Current Investments

- 1400.1 Certificates of Deposit
- 1400.2 United States Government Securities
- 1400.3 Bank Savings Account
- 1400.4 Marketable Securities
- 1400.5 Cash Surrender Value of Insurance
- 1400.6 Replacement Reserve
- 1400.7 Funded Depreciation

## 1410 Deposits

- 1410.1 Workers' Compensation
- 1410.2 Leases
- 1410.3 Other

## 1420 Due From Officers/Owners

- 1420.1 Officers
- 1420.2 Owners

## 1430 Deferred Charges and Other Assets

- 1430.1 Escrow Accounts
- 1430.2 Deferred Loan Costs and Finance Charges Other Than Property, Plant, and Equipment
- 1430.3 Organization Expenses
- 1430.4 Goodwill
- 1430.5 Start-Up Costs

## 1440 Notes Receivable - Long Term

This account represents notes receivable or portion thereof due more than twelve months from balance sheet date.

Table 2: Balance Sheet Accounts - Liabilities

## Current Liabilities

## 2010 Accounts Payable

These accounts represent amounts due to vendors, creditors, and residents for services and supplies purchased, which are payable within one year of the balance sheet date.

2010.1 Trade

2010.2 Resident Deposits - Private

2010.3 Resident Funds

## 2020 Cost Settlements

These accounts represent amounts due to Medicare or Medicaid from current or prior unsettled cost reporting periods.

2020.1 Medicare

2020.2 Medicaid

## 2030 Notes Payable

These accounts represent amounts due vendors and banks, evidenced by promissory notes, payable on demand, or due within one year of the balance sheet date.

2030.1 Notes Payable - Vendor

2030.2 Notes Payable - Bank

2030.3 Notes Payable - Other

## 2040 Current Portion of Long-Term Debt

This account represents the principal of notes, loans,

mortgages, capital lease obligations, or bonds due within twelve months of the balance sheet date.

2050 Accrued Compensation

- 2050.1 Salaries and Wages
- 2050.2 Vacations
- 2050.3 Sick Leave
- 2050.4 Bonuses
- 2050.5 Pensions and Retirement Plans
- 2050.6 Profit Sharing Plans

2060 Payroll-Related Withholding and Liabilities

- 2060.1 Federal Income
- 2060.2 Federal Insurance Contributions Act
- 2060.3 State
- 2060.4 Local Income
- 2060.5 Employer's Portion of Federal Insurance Contributions Act/Medicare Taxes or Ohio Public Employees Retirement System
- 2060.6 Group Insurance Premium
- 2060.7 State Unemployment Taxes
- 2060.8 Federal Unemployment Taxes
- 2060.9 Workers' Compensation
- 2060.10 Union Dues

2080 Taxes Payable

- 2080.1 Real Estate
- 2080.2 Personal Property
- 2080.3 Federal Income Tax
- 2080.4 State Income Tax/Franchise Tax
- 2080.5 Local Income Tax
- 2080.6 Sales Tax
- 2080.7 Other Taxes



## 2090 Other Liabilities

- 2090.1 Accrued Interest
- 2090.2 Dividends Payable
- 2090.3 Other
- 2090.4 Franchise Permit Fee

## Long-Term Liabilities

## 2410 Long Term Debt

These accounts reflect liabilities that have maturity dates extending beyond one year after the balance sheet date.

- 2410.1 Mortgages
- 2410.2 Bonds
- 2410.3 Notes Payable
- 2410.4 Construction Loans
- 2410.5 Capital Lease Obligations
- 2410.6 Life Insurance Policy Loan

## 2420 Related Party Loans

Interest allowable under Medicare guidelines.

## 2430 Related Party Loans

Interest non-allowable under Medicare guidelines.

## 2440 Non-Interest Bearing Loans From Owners

## 2450 Deferred Liabilities

- 2450.1 Revenue
- 2450.2 Federal Income Tax
- 2450.3 State Income Tax
- 2450.4 Local Income Tax

Table 3: Balance Sheet Account - Capital

## Capital

## 3000 Capital

This account represents the difference between total assets and total liabilities for the reporting entity. This account includes capital of for-profit entities and not-for-profit entities (fund balance). It also represents the net effect of all the transactions within account balances, including but not limited to contributions, distributions, transfers between funds, and current year profit or loss. In addition, it represents capital stock and associated accounts.

Table 4: Revenue Accounts

## Routine Service Revenues

- 5010 Room and Board - Private
- 5011 Room and Board - Medicare
- 5012 Room and Board - Medicaid
- 5013 Room and Board - Veterans
- 5014 Room and Board - Other

## Ancillary Service Revenues

- 5020 Physical Therapy
- 5030 Occupational Therapy
- 5040 Speech Therapy
- 5050 Audiology Therapy
- 5060 Respiratory Therapy
- 5070 Medical Supplies - Medicare

Items which are billable to Medicare regardless of payor type.

- 5070.1 Medicare B - Medicaid
- 5070.2 Medicare B - Other
- 5070.3 Private
- 5070.4 Medicare A
- 5070.5 Veterans
- 5070.6 Other

5070.7 Medicaid

5080 Medical Supplies - Routine

Medicaid-allowable supplies which are not billable to Medicare regardless of payor type.

5090 Medical Minor Equipment - Medicare

Items which are billable to Medicare regardless of payor type.

5090.1 Medicare B - Medicaid

5090.2 Medicare B - Other

5090.3 Private

5090.4 Medicare A

5090.5 Veterans

5090.6 Other

5090.7 Medicaid

5100 Medical Minor Equipment - Routine

Medicaid-allowable equipment which is not billable to Medicare regardless of payor type.

5110 Enteral Nutrition Therapy - Medicare

Items which are billable to Medicare regardless of payor type.

5110.1 Medicare B - Medicaid

5110.2 Medicare B - Other

5110.3 Private

5110.4 Medicare A

5110.5 Veterans

5110.6 Other

5110.7 Medicaid

5120 Enteral Nutrition Therapy - Routine

Medicaid-allowable enterals which are not billable to Medicare regardless of payor type.

5130 Habilitation Supplies

5140 Incontinence Supplies

5150 Personal Care

5160 Laundry Service - Routine

#### Other Service Revenues

These accounts represent charges for other services as well as for certain services not covered by the Medicaid program.

5310 Dry Cleaning Service

5320 Communications

5330 Meals

5340 Barber and Beauty

5350 Personal Purchases - Residents

5360 Radiology

5370 Laboratory

5380 Oxygen

5390 Legend Drugs

5400 Other (Specify)

## Non-Operating Revenues

- 5510 Management Services
- 5520 Cash Discounts
- 5530 Rebates and Refunds
- 5540 Gift Shop
- 5550 Vending Machine Revenues
- 5555 Vending Machine Commissions
- 5560 Rental - Space
- 5570 Rental - Equipment
- 5580 Rental - Other
- 5590 Interest Income - Working Capital
- 5600 Interest Income - Restricted Funds
- 5610 Interest Income - Funded Depreciation
- 5620 Interest Income - Related Party Revenue
- 5625 Interest Income - Contributions
- 5630 Endowments
- 5640 Gain/Loss on Disposal of Assets
- 5650 Gain/Loss on Sale of Investments
- 5670 Unrestricted Contributions

Deductions From Revenues

5710 Contractual Allowance - Medicare

5720 Contractual Allowance - Medicaid

5730 Contractual Allowance - Other

5740 Charity Allowance

A single account which is the sum of 5710, 5720, and 5730 may be maintained by an ICFIID that does not record contractual allowances by payment source. Detail supporting this single account must be available.

Table 5: Other Protected Costs

### Medical Supplies

Items which are disposable, or have a limited life expectancy, including but not limited to, atomizers and nebulizers, catheters, adhesive backed foam pads, eye shields, hypodermic syringes, and needles. Routine nursing supplies such as isopropyl alcohol, analgesic rubs, antiseptics, cotton balls and applicators, elastic support stockings, dressings (adhesive pads, abdominal pads, gauze pads and rolls, eye pads, stockinettes), enema administration apparatus and enemas, hydrogen peroxide, glycerin swabs, lubricating jellies, plastic or adhesive bandages, medical tape, tongue depressors, tracheotomy care sets and suction catheters, tube feeding sets and component supplies, and over-the-counter drugs. Excludes incontinence supplies, enterals, and all items that are directly billed by supplier to Medicare and Medicaid.

For an ICFIID participating in Medicaid and not in Medicare, all medical supplies are to be classified in account 6001. For an ICFIID participating in both Medicare and Medicaid, medical supplies shall be categorized and classified as follows:

6000 Medical Supplies Billable to Medicare

Medical supplies for an ICFIID participating in Medicare which are billable to Medicare regardless of payor type.

6001 Medical Supplies Non-Billable to Medicare

Medical supplies for an ICFIID not participating in Medicare, as well as medical supplies for an ICFIID which are not billable to Medicare regardless of payor type.

6003 Oxygen

Oxygen defined as emergency stand-by oxygen only. All



other oxygen shall be directly billed by supplier to Medicaid.

#### Medical Minor Equipment

Medical minor equipment is limited to enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the ICFIID's asset capitalization policy and is not included in this group shall be reported in account 7350.

For an ICFIID participating in Medicaid and not in Medicare, all medical minor equipment shall be classified in account 6006. For an ICFIID participating in both Medicare and Medicaid, medical minor equipment shall be categorized and classified as follows:

##### 6005 Medical Minor Equipment Billable to Medicare

Medical minor equipment for an ICFIID participating in Medicare which are billable to Medicare regardless of payor type.

##### 6006 Medical Minor Equipment Non-Billable to Medicare

Medical minor equipment for an ICFIID not participating in Medicare, as well as medical minor equipment for an ICFIID which is not billable to Medicare regardless of payor type.

#### Utility Expenses

##### 6020 Heat, Light, Power

Services provided to furnish heat, light, and power. This account does not include costs associated with on-site salaries or maintenance of heat, light, and power.

**6030 Water and Sewage**

Services provided to furnish water and sewage treatment for an ICFIID without on-site water and sewage plants. For an ICFIID which has on-site water and sewer plants, this account includes the costs associated with the maintenance and repair of such operations, including the Environmental Protection Agency test. The supplies are limited to expendable water and sewage treatment and water softener supplies which are used on the water and sewer system. Payroll taxes and fringe benefits shall be reported under accounts 6054 and 6056, respectively.

6030.1 Water and Sewage - Salary

6030.2 Water and Sewage - Other

**6040 Trash and Refuse Removal**

Services provided to furnish trash and refuse removal, including grease trap removal fees. Excludes housekeeping items such as trash bags.

**6050 Hazardous Medical Waste Collection**

Contract services provided to furnish hazardous waste collection bags, containers, and removal service.

**Payroll Taxes, Fringe Benefits, and Staff Development****6054 Payroll Taxes**

Other protected payroll-related expenses incurred which are: employer's portion of Federal Insurance Contributions Act taxes or Ohio Public Employees Retirement System, state unemployment taxes or self-insurance funds for unemployment compensation, and federal unemployment taxes. Excludes purchased nursing.

6055 Workers Compensation

Other protected premiums incurred by the ICFIID for Ohio Bureau of Workers' Compensation or self-insurance program. 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, profit sharing, personal use of autos, employee inoculations, employee assistance program, and employee meals. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. Excludes purchased nursing as well as vacation and sick pay salary.

6057 Employee Assistance Program Administrator

An individual who performs the duties of the employee assistance program administrator for other protected personnel.

6057.1 Employee Assistance Program Administrator for Other Protected Personnel - Salary

6057.2 Employee Assistance Program Administrator for Other Protected Personnel - 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 personnel.

6058.1 Self-Funded Administrator for Other Protected Personnel - Salary

6058.2 Self-Funded Administrator for Other Protected Personnel - Contract

## 6059 Staff Development

Other protected 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 attending training. This account does not include expenses incurred for the use of an ICFIID's vehicle, or dues, subscriptions, and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel, per diem expenses, training supplies, and contract trainer fees.

6059.1 Staff Development for Other Protected Personnel  
- Salary

6059.2 Staff Development for Other Protected Personnel  
- Contract

## Property Taxes

## 6060 Real Estate Taxes

Real property tax expense incurred by the ICFIID.

## 6070 Personal Property Taxes

Personal property tax expense incurred by the ICFIID.

## 6080 Franchise Tax

Allowable portion of franchise tax.

## 6085 Commercial Activity Tax

Annual business privilege tax.

### Franchise Permit Fees

#### 6091 Franchise Permit Fee

Franchise permit fee incurred by the ICFIID. This is the franchise permit fee assessed by the Department pursuant to section 5168.61 of the Revised Code. An ICFIID shall report one hundred per cent of the franchise permit fee in account 6091. Franchise taxes shall be reported in account 6080.

### 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 ICFIID (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 ICFIID.

Table 6: Direct Care Cost Center

## Nursing and Habilitation/Rehabilitation

## 6100 Medical Director

A Physician licensed under Ohio law to practice medicine, who is responsible for the implementation of resident care policies, and the coordination of medical care in the ICFIID.

6100.1 Medical Director - Salary

6100.2 Medical Director - Contract

## 6105 Director of Nursing

A full-time Registered Nurse licensed under Ohio law to practice nursing who has, in writing, administrative authority, responsibility, and accountability for the functions, activities, and training of the nursing services staff. An ICFIID is not required to have a full-time director of nursing.

6105.1 Director of Nursing - Salary

6105.2 Director of Nursing - Contract

## 6110 Registered Nurse Charge Nurse

A Registered Nurse licensed under Ohio law to practice nursing designated by the director of nursing who is responsible for the supervision of the nursing activities in the ICFIID.

6110.1 Registered Nurse Charge Nurse - Salary

6110.2 Registered Nurse Charge Nurse - Contract

6115 Licensed Practical Nurse Charge Nurse

A Licensed Practical Nurse licensed under Ohio law to practice nursing designated by the director of nursing who is responsible for the supervision of the nursing activities in the ICFIID.

6115.1 Licensed Practical Nurse Charge Nurse - Salary

6115.2 Licensed Practical Nurse Charge Nurse - Contract

6120 Registered Nurse

Salary of Registered Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents. Excludes purchased nursing.

6120.1 Registered Nurse - Salary

6120.2 Registered Nurse - Contract

6125 Licensed Practical Nurse

Salary of Licensed Practical Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents. Excludes 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 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 purchased nursing, housekeeping, and laundry duties.

6135 Activity Director

A professional, as required by 42 C.F.R. 483.15 as in effect on the effective date of this rule, 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

6150 Program Specialist

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

6165 Habilitation Supervisor

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

6175 Psychologist

A professional licensed under Ohio 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 Ohio law to render respiratory care.

6185.1 Respiratory Therapist - Salary

6185.2 Respiratory Therapist - Contract

6190 Social Worker/Counselor

A professional licensed under Ohio law to practice social work or counseling.

6190.1 Social Worker/Counselor - Salary

6190.2 Social Worker/Counselor - 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 Intellectual Disability Professional

For Qualified Intellectual Disability Professional functioning as a Qualified Intellectual Disability Professional and an administrator in an ICFIID, report only the portion related to the cost of a Qualified Intellectual Disability Professional.

6200.1 Qualified Intellectual Disability Professional - Salary

6200.2 Qualified Intellectual Disability Professional - Contract

6205 Quality Assurance

Individuals providing the quality assurance functions in the ICFIID, as overseen by the quality assessment and assurance committee established in accordance with 42 C.F.R. 483.75 as in effect on the effective date of this rule. Supplies are included in program supplies. This account includes costs previously reported as utilization review personnel.

6210 Consulting and Management Fees

Necessary direct care consulting fees paid to a non-related entity that do not duplicate services or functions provided by the ICFIID's staff or other provider contractual services.

6216 Active Treatment Off-Site Day Programming Services  
Provided by Operator of ICFIID

Active treatment day programming services provided by the operator of the ICFIID at a different physical location than an area certified by the Ohio Department of Health as an ICFIID. Active treatment day programming services are services that are part of a resident's individual plan that was developed by the interdisciplinary team under the supervision of a Qualified Intellectual Disability Professional. Active treatment day programming services may include, but are not limited to, employment support services, any other habilitative service, and any ancillary services provided while the resident is receiving the employment support services such as personal care, nursing, occupational therapy, physical therapy, psychology, social work/counseling, and transportation. Active treatment day programming services reported under account 6216 shall not include services reported under

6217 Active Treatment Off-Site Day Programming Services  
Provided by Separate Entity

Active treatment day programming services provided through contract with a separate entity at a different physical location than an area certified by the Ohio Department of Health as an ICFIID. Active treatment day programming services are services that are part of a resident's individual plan that was developed by the interdisciplinary team under the supervision of a Qualified Intellectual Disability Professional. Active treatment day programming services may include, but are not limited to, employment support services, any other habilitative service, and any ancillary services provided while the resident is receiving the employment support services such as personal care, nursing, occupational therapy, physical therapy, psychology, social work/counseling, and transportation. Active treatment day programming services reported under account 6217 shall not include services reported under other accounts.

6220 Other Direct Care Medical Services

Direct care medical services not otherwise 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 ICFIID (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the ICFIID personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost

center, and are allocated to the ICFIID.

6230.1 Home Office/Direct Care - Salary

6230.2 Home Office/Direct Care - Other

#### Purchased Nursing Services

Expenses incurred by the ICFIID to a nursing pool agency for temporary direct care personnel.

##### 6300 Registered Nurse Purchased Nursing

Registered Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents.

##### 6310 Licensed Practical Nurse Purchased Nursing

Licensed Practical Nurses licensed under Ohio law to practice nursing 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 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.

#### Direct Payroll Taxes, Fringe Benefits, and Staff Development

This series represents payroll taxes, workers' compensation, fringe benefits, employee assistance program administrator, self-funded programs administrator, and staff development for direct care personnel including those who provide direct care therapies.

6510 Payroll Taxes

Direct care payroll-related expenses incurred which are: employer's portion of Federal Insurance Contributions Act taxes or Ohio Public Employees Retirement System, state unemployment taxes or self-insurance funds for unemployment compensation, and federal unemployment taxes. Excludes purchased nursing.

6520 Workers' Compensation

Direct care premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program. 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, profit-sharing, personal use of autos, employee inoculations, employee assistance program, and employee meals. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. Excludes purchased nursing as well as vacation and sick pay salary.

6535 Employee Assistance Program Administrator for Direct Care

An individual who performs the duties of the employee assistance program administrator for direct care personnel.

6535.1 Employee Assistance Program Administrator for Direct Care - Salary

6535.2 Employee Assistance Program Administrator for Direct Care - Contract

6540 Self-Funded Programs Administrator for 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 Administrator for Direct Care - Salary

6540.2 Self-Funded Administrator for Direct Care - Contract

6550 Staff Development for 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 attending training. This account does not include expenses incurred for the use of an ICFIID'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 for Direct Care - Salary

6550.2 Staff Development for Direct Care - Contract

Direct Care Therapies

6600 Physical Therapist

A qualified professional licensed under Ohio law as Physical Therapist.

6600.1 Physical Therapist - Salary

6600.2 Physical Therapist - Contract

6605 Physical Therapy Assistant

An individual licensed under Ohio law as a Physical Therapy Assistant.

6605.1 Physical Therapy Assistant - Salary

6605.2 Physical Therapy Assistant - Contract

6610 Occupational Therapist

A qualified professional licensed under Ohio law as an Occupational Therapist.

6610.1 Occupational Therapist - Salary

6610.2 Occupational Therapist - Contract

6615 Occupational Therapy Assistant

An individual licensed under Ohio law as an Occupational Therapy Assistant.

6615.1 Occupational Therapy Assistant - Salary

6615.2 Occupational Therapy Assistant - Contract

6620 Speech Therapist

A qualified professional licensed under Ohio law as a Speech Therapist.

6620.1 Speech Therapist - Salary

6620.2 Speech Therapist - Contract

6630 Audiologist

A qualified professional licensed under Ohio law as an Audiologist.

6630.1 Audiologist - Salary

6630.2 Audiologist - 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.

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.

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 or trash bags.

7030 Dietary Minor Equipment

Dietary equipment which does not meet the ICFIID's capitalization criteria established in accordance with rule ~~5123:2-7-18~~ 5123-7-18 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 for meals prepared in the ICFIID.

7045 Employee Meals

Employee meals that do not qualify under Centers for Medicare and Medicaid Services guidelines.

7050 Contract Meals and Contract Meals Personnel

Expenses associated with contracting for the food service function in the ICFIID. Includes food services delivered to the ICFIID from an outside vendor.

For an ICFIID participating in Medicaid and not in Medicare, all enteral nutritional therapy and additives (food facilitators), whether administered orally or tube-fed, shall be classified in account 7056. For an ICFIID participating in both Medicare and Medicaid, enterals shall be categorized and classified as follows:

7055 Enterals: Medicare Billable

Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube-fed, for an ICFIID

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 an ICFIID not participating in Medicare, as well as enterals for an ICFIID 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.

Dietary Payroll Taxes, Fringe Benefits, and Staff Development

7060 Payroll Taxes for Dietary Personnel (Series 7000)

Payroll-related expenses incurred which are: employer's portion of Federal Insurance Contributions Act taxes or Ohio Public Employees Retirement System, state unemployment taxes or self-insurance funds for unemployment compensation, and federal unemployment taxes.

7065 Workers' Compensation for Dietary Personnel (Series 7000)

Premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program.

7070 Employee Fringe Benefits for Dietary Personnel (Series 7000)

Fringe benefits such as medical and life insurance premiums or self-insurance funds, employee stock option program, pension, profit sharing, personal use of autos,

employee inoculations, employee assistance program, and employee meals. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. Excludes vacation and sick pay salary.

7075 Employee Assistance Program Administrator for Dietary Personnel (Series 7000)

An individual who performs the duties of the Employee Assistance Program Administrator for dietary personnel.

7075.1 Employee Assistance Program Administrator for Dietary Personnel - Salary

7075.2 Employee Assistance Program Administrator for Dietary Personnel - Contract

7080 Self-Funded Programs Administrator for Dietary Personnel (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 for Dietary Personnel - Salary

7080.2 Self-Funded Administrator for Dietary Personnel - Contract

7090 Staff Development for Dietary Personnel (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 attending training. This account does not include expenses incurred for the use of an ICFIID'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 for Dietary Personnel - Salary

7090.2 Staff Development for Dietary Personnel - Other

#### Medical/Habilitation, Pharmaceutical, and Incontinence Supplies

##### 7100 Habilitation Supplies

Supplies used to provide services determined necessary based on documented assessment of the resident, which assist the resident to cope with daily living or the aging process and/or to perform tasks normally performed at his or her chronological stage of development. Does not include cost of meals for functions outside of the ICFIID.

##### 7105 Medical/Habilitation Records

Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.

7105.1 Medical/Habilitation Records - Salary

7105.2 Medical/Habilitation records - Contract

##### 7110 Pharmaceutical Consultant

The services of a Pharmacist licensed under Ohio law who provides consultation on all aspects of the provision of pharmacy services in the ICFIID in accordance with 42 C.F.R. 483.60 as in effect on the effective date of this rule.

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. Includes body lotion, body powder, toothbrush, toothpaste, shaving supplies, haircuts, shampoo, and routine hair care supplies provided by the ICFIID. Excludes contract beautician performing non-routine services.

7125 Program Supplies

Supplies used to provide activities, social services, and religious programs available to all residents. Does not include cost of meals for functions outside of the ICFIID.

Administrative and General Services

7200 Administrator

Expenses incurred for an individual who functions as the Administrator licensed by the state of Ohio and who is responsible for the direction, supervision, and coordination of ICFIID functions. For an ICFIID that is not required to employ a licensed administrator, but has a Qualified Intellectual Disability Professional 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, and secretarial/clerical staff.

7210.1 Other Administrative - Salary

7210.2 Other Administrative - Contract

7215 Consulting and Management Fees

Necessary indirect consulting fees paid to a non-related entity pursuant to Chapter 5123-7 or 5123:2-7 of the Administrative Code that do not duplicate services or functions provided by the ICFIID's staff or other provider contractual services.

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 ICFIID, 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 costs that are directly reimbursed by Medicaid to the transportation provider.

7240 Laundry/Housekeeping Supervisor

An individual supervising the laundry/housekeeping functions and/or personnel.

7240.1 Laundry/Housekeeping Supervisor - Salary

7240.2 Laundry/Housekeeping 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. Excludes 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 staff while performing procedures which involve the handling of bodily fluids including masks, gloves, gowns, goggles, boots, and eye wash. Excludes trash bags and paper towels.



## 7260 Legal Services

Legal services except as excluded in Chapter 5123-7 or 5123:2-7 of the Administrative Code.

## 7265 Accounting

Accounting and bookkeeping fees and salaries.

7265.1 Accounting - Salary

7265.2 Accounting - Contract

## 7270 Dues, Subscriptions, and Licenses

## 7275 Interest - Other

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

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.

## 7295 Amortization of Start-Up Costs

Amortization of costs included in account 1430.5, not otherwise allocated to other cost centers.

## 7300 Amortization of Organizational Costs

Amortization of costs included in account 1430.3.

## 7305 Other Indirect Care Administrative Services (Specify)

Indirect care administrative services not otherwise 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 ICFIID (home office). These costs must be related to administrative and management services allocated to the ICFIID.

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/Maintenance Supervisor - Salary

7320.2 Operations/Maintenance Supervisor - Contract

## 7330 Plant Operations and Maintenance

Salaries for all maintenance personnel employed by the ICFIID.

## 7340 Repair and Maintenance

Supplies, purchased services, and maintenance 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 ICFIID's capitalization criteria established in accordance with rule ~~5123:2-7-18~~ 5123-7-18 of the Administrative Code. The general characteristics are: comparatively small in size and unit cost, subject to inventory control, fairly large quantity is used, and generally, a useful life of approximately three years or less. Excludes account 7030 and medical minor equipment items listed in accounts 6005 and 6006.

## Equipment Acquired by Operating Lease

## 7400 Leased Equipment

This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs were reported as administrative and general costs on the ICFIID's cost report for the cost reporting period ending December 31, 1992. All leases effective after December 1, 1992, shall be reported in account 8065 for assets acquired prior to July 1, 1993.

## Indirect Payroll Taxes, Fringe Benefits, and Staff Development

7500 Payroll Taxes

Indirect care payroll-related expenses incurred which are: employer's portion of Federal Insurance Contributions Act taxes or Ohio Public Employees Retirement System, state unemployment taxes or self-insurance funds for unemployment compensation, and federal unemployment taxes.

7510 Workers' Compensation

Indirect care premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program.

7520 Employee Fringe Benefits

Indirect care fringe benefits such as medical and life insurance premiums or self-insurance funds, employee stock option program, pension, profit sharing, personal use of autos, employee inoculations, employee assistance program, and employee meals. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. Excludes vacation and sick pay salary.

7525 Employee Assistance Program Administrator for Indirect Care Personnel

An individual who performs the duties of the Employee Assistance Program Administrator for indirect care personnel.

7525.1 Employee Assistance Program Administrator for Indirect Care Personnel - Salary

7525.2 Employee Assistance Program Administrator for Indirect Care Personnel - Contract

7530 Self-Funded Programs Administrator for Indirect Care

### Personnel

An individual who performs the administrative functions of the self-insured programs. Report only the portion related to indirect care.

- 7530.1 Self-Funded Programs Administrator for Indirect Care Personnel - Salary
- 7530.2 Self-Funded Programs Administrator for Indirect Care Personnel - Contract

### 7535 Staff Development for Indirect Care Personnel

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 attending training. This account does not include expenses incurred for the use of an ICFIID's own vehicle, or dues, subscriptions, and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel, per diem expenses, training supplies, and contract trainer fees.

- 7535.1 Staff Development for Indirect Care Personnel - Salary
- 7535.2 Staff Development for Indirect Care Personnel - Other

### Non-Reimbursable Expenses

- 9705 Legend Drugs
- 9710 Radiology
- 9715 Laboratory
- 9720 Oxygen

See rule 5123:2-7-11 of the Administrative Code. This

does not include emergency stand-by oxygen.

9725 Other Non-Reimbursable Expenses

9725.1 Other Non-Reimbursable Expenses - Salary

9725.2 Other Non-Reimbursable Expenses - Other

9730 Late Fees, Fines, or Penalties

9735 Federal Income Tax

9740 State Income Tax

9745 Local Income Tax

9750 Insurance - Officer's Life

Non-reimbursable expense when the ICFIID is the beneficiary.

9755 Promotional Advertising and Marketing

9755.1 Promotional Advertising/Marketing - Salary

9755.2 Promotional Advertising/Marketing - Other

9760 Contributions and Donations

9765 Bad Debt

9770 Parenteral Nutrition Therapy

Table 8: Capital Cost Center

### Cost of Ownership - Property, Plant, Equipment, and Extensive Renovations

"Cost of ownership" means the actual expense incurred for:

- 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 years including buildings, building improvements that are not approved as nonextensive renovations under section 5124.17 of the Revised Code, equipment, extensive renovations, and transportation equipment. An ICFIID may establish a capitalization policy with lower minimum criteria, but under no circumstances may the five hundred dollars criteria be exceeded.
- Amortization and interest on land improvements and leasehold improvements.
- Amortization of financing costs.
- Lease and rent of land, building, and equipment that does not qualify for account 7400.

### Renovations

"Renovation" and "extensive renovation" mean any betterment, improvement, or restoration of an ICFIID started before July 1, 1993, that meets the definition of a renovation or extensive renovation established in rules adopted by the Ohio Department of Job and Family Services in effect on December 22, 1992. In the case of betterments, improvements, and restorations of an ICFIID started on or after July 1, 1993:

- "Renovation" means the betterment, improvement, or restoration of an ICFIID 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 an ICFIID's licensed or certified capacity beyond its current functional capacity through a structural change.

- "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.

#### Assets Acquired

8010 Depreciation - Building and Building Improvements

8020 Amortization - Land Improvements

8030 Amortization - Leasehold Improvements

Leasehold improvements are amortized over the remaining life of the lease or the useful life of the improvement, but no less than five years. If, however, 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

8050 Depreciation - 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 shall 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 shall be depreciated and included in the proper depreciation account. This account includes all leases effective after December 1, 1992 for assets acquired prior to July 1, 1993. Cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, and the costs were reported as administrative and general on the ICFIID's cost report for period ending December 31, 1992 shall be reported in account 7400.

~~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.~~

8071 Interest Expense - Property and Plant

Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land and buildings.

8072 Interest Expense - Equipment

Interest expense incurred on borrowing for the acquisition of equipment.

8080 Amortization of Financing Cost

Amortization expense of long-term financing cost such as cost of issuing bonds, underwriting fees, closing costs, and mortgage points.

### 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 ICFIID (home office). These costs must be related to capital cost as specified in the capital cost center and allocated to the ICFIID.

### Renovations

#### 8500 Depreciation/Amortization

#### 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, and mortgage points incurred for renovations.