

5123-7-12

APPENDIX

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Table 1: Balance Sheet Accounts - Assets

Current Assets

1001	Petty Cash
1010	<p>Cash in Bank</p> <p>These cash accounts represent the amount of cash deposited in banks or financial institutions:</p> <p>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</p>
1030	<p>Accounts Receivable</p> <p>The balances in these accounts represent the amounts due the ICFIID for services delivered and/or supplies sold:</p> <p>1030.1 Private 1030.2 Medicare 1030.3 Medicaid 1030.4 Other Payors</p>
1040	<p>Allowance for Uncollectible Accounts Receivable</p> <p>This account represents the estimated amount of uncollectible receivables.</p>

1050	<p>Notes Receivable</p> <p>This account represents notes receivable due on demand, or that portion of notes due within twelve months of the balance sheet date.</p>
1060	<p>Allowance for Uncollectible Notes Receivable</p> <p>This account represents the estimated amount of uncollectible notes receivables.</p>
1070	<p>Other Receivables</p> <p>1070.1 Employees 1070.2 Sundry</p>
1080	<p>Cost Settlements</p> <p>These accounts represent amounts due the ICFIID from current or prior unsettled cost reporting periods.</p> <p>1080.1 Medicare 1080.2 Medicaid</p>
1090	<p>Inventories</p> <p>These accounts represent the cost of unused supplies.</p> <p>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</p>

1100	<p>Prepaid Expenses</p> <p>These accounts represent payments for costs which will be charged to future accounting periods.</p> <p>1100.1 Insurance 1100.2 Interest 1100.3 Rent 1100.4 Pension Plan 1100.5 Service Contract 1100.6 Taxes 1100.7 Other</p>
1110	<p>Short-Term Investments</p> <p>1110.1 United States Government Securities 1110.2 Marketable Securities 1110.3 Other</p>
1120	<p>Special Expenses</p> <p>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 <u>will</u> be reported in account 7225.</p> <p>1120.1 Telephone Systems 1120.2 Prior-Authorized Medical Equipment</p>

1200	<p>Property, Plant, and Equipment</p> <p>1200.1 Land</p> <p>1200.2 Land Improvements</p> <p>1200.3 Building and Building Improvements</p> <p>1200.4 Equipment</p> <p>1200.5 Transportation Equipment</p> <p>1200.6 Leasehold Improvements</p> <p>1200.7 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)</p> <p>1200.18 Assets Under Capital Lease Prior to May 27, 1992</p> <p>1200.19 Assets Under Capital Lease on or After May 27, 1992</p>
1250	<p>Accumulated Depreciation and Amortization - Property, Plant, and Equipment</p> <p>1250.1 Land Improvements</p> <p>1250.2 Building and Building Improvements</p> <p>1250.3 Equipment</p> <p>1250.4 Transportation Equipment</p> <p>1250.5 Leasehold Improvements</p> <p>1250.6 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)</p> <p>1250.15 Assets Under Capital Lease Prior to May 27, 1992</p> <p>1250.16 Assets Under Capital Lease on or After May 27, 1992</p>
1300	<p>Renovations (as defined in section 5124.01 of the Revised Code)</p> <p>1300.1 Building and Building Improvements</p> <p>1300.2 Equipment</p> <p>1300.3 Leasehold Improvements</p> <p>1300.4 Financing Cost (e.g., cost of issuing bonds, underwriting fees, closing costs, mortgage points)</p> <p>1300.9 Assets Under Capital Lease Prior to May 27, 1992</p> <p>1300.10 Assets Under Capital Lease on or After May 27, 1992</p>

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	<p>Accounts Payable</p> <p>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.</p> <p>2010.1 Trade 2010.2 Resident Deposits - Private 2010.3 Resident Funds</p>
2020	<p>Cost Settlements</p> <p>These accounts represent amounts due to Medicare or Medicaid from current or prior unsettled cost reporting periods.</p> <p>2020.1 Medicare 2020.2 Medicaid</p>
2030	<p>Notes Payable</p> <p>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.</p> <p>2030.1 Notes Payable - Vendor 2030.2 Notes Payable - Bank 2030.3 Notes Payable - Other</p>

2040	<p>Current Portion of Long-Term Debt</p> <p>This account represents the principal of notes, loans, mortgages, capital lease obligations, or bonds due within twelve months of the balance sheet date.</p>
2050	<p>Accrued Compensation</p> <p>2050.1 Salaries and Wages</p> <p>2050.2 Vacations</p> <p>2050.3 Sick Leave</p> <p>2050.4 Bonuses</p> <p>2050.5 Pensions and Retirement Plans</p> <p>2050.6 Profit Sharing Plans</p>
2060	<p>Payroll-Related Withholding and Liabilities</p> <p>2060.1 Federal Income</p> <p>2060.2 Federal Insurance Contributions Act</p> <p>2060.3 State</p> <p>2060.4 Local Income</p> <p>2060.5 Employer's Portion of Federal Insurance Contributions Act/Medicare Taxes or Ohio Public Employees Retirement System</p> <p>2060.6 Group Insurance Premium</p> <p>2060.7 State Unemployment Taxes</p> <p>2060.8 Federal Unemployment Taxes</p> <p>2060.9 Workers' Compensation</p> <p>2060.10 Union Dues</p>

2080	<p>Taxes Payable</p> <p>2080.1 Real Estate</p> <p>2080.2 Personal Property</p> <p>2080.3 Federal Income Tax</p> <p>2080.4 State Income Tax/Franchise Tax</p> <p>2080.5 Local Income Tax</p> <p>2080.6 Sales Tax</p> <p>2080.7 Other Taxes</p>
2090	<p>Other Liabilities</p> <p>2090.1 Accrued Interest</p> <p>2090.2 Dividends Payable</p> <p>2090.3 Other</p> <p>2090.4 Franchise Permit Fee</p>

Long-Term Liabilities

2410	<p>Long-Term Debt</p> <p>These accounts reflect liabilities that have maturity dates extending beyond one year after the balance sheet date.</p> <p>2410.1 Mortgages</p> <p>2410.2 Bonds</p> <p>2410.3 Notes Payable</p> <p>2410.4 Construction Loans</p> <p>2410.5 Capital Lease Obligations</p> <p>2410.6 Life Insurance Policy Loan</p>
2420	<p>Related Party Loans</p> <p>Interest allowable under Medicare guidelines.</p>

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

3000	<p data-bbox="440 510 537 541">Capital</p> <p data-bbox="440 583 1273 869">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.</p>
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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	<p>Medical Supplies - Medicare</p> <p>Items which are billable to Medicare regardless of payor type.</p> <p>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</p>
5080	<p>Medical Supplies - Routine</p> <p>Medicaid-allowable supplies which are not billable to Medicare regardless of payor type.</p>
5090	<p>Medical Minor Equipment - Medicare</p> <p>Items which are billable to Medicare regardless of payor type.</p> <p>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</p>
5100	<p>Medical Minor Equipment - Routine</p> <p>Medicaid-allowable equipment which is not billable to Medicare regardless of payor type.</p>

5110	<p>Enteral Nutrition Therapy - Medicare</p> <p>Items which are billable to Medicare regardless of payor type.</p> <p>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</p>
5120	<p>Enteral Nutrition Therapy - Routine</p> <p>Medicaid-allowable enterals which are not billable to Medicare regardless of payor type.</p>
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 provided detail~~ supporting this single account ~~must~~ be is 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~~ will be classified in account 6001. For an ICFIID participating in both Medicare and Medicaid, medical supplies ~~shall~~ will be categorized and classified as follows:

6000	<p>Medical Supplies Billable to Medicare</p> <p>Medical supplies for an ICFIID participating in Medicare which are billable to Medicare regardless of payor type.</p>
6001	<p>Medical Supplies Non-Billable to Medicare</p> <p>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.</p>
6003	<p>Oxygen</p> <p>Oxygen defined as emergency stand-by oxygen only. All other oxygen shall <u>will</u> be directly billed by supplier to Medicaid.</p>

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~~ will be reported in account 7350.

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

6005	<p>Medical Minor Equipment Billable to Medicare</p> <p>Medical minor equipment for an ICFIID participating in Medicare which are <u>is</u> billable to Medicare regardless of payor type.</p>
6006	<p>Medical Minor Equipment Non-Billable to Medicare</p> <p>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.</p>

Utility Expenses

6020	<p>Heat, Light, Power</p> <p>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.</p>
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6030	<p>Water and Sewage</p> <p>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 <u>will</u> be reported under accounts 6054 and 6056, respectively.</p> <p>6030.1 Water and Sewage - Salary 6030.2 Water and Sewage - Other</p>
6040	<p>Trash and Refuse Removal</p> <p>Services provided to furnish trash and refuse removal, including grease trap removal fees. Excludes housekeeping items such as trash bags.</p>
6050	<p>Hazardous Medical Waste Collection</p> <p>Contract services provided to furnish hazardous waste collection bags, containers, and removal service.</p>

Payroll Taxes, Fringe Benefits, and Staff Development

6054	<p>Payroll Taxes</p> <p>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.</p>
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6055	<p>Workers' Compensation</p> <p>Other protected premiums incurred by the ICFIID for Ohio Bureau of Workers' Compensation or self-insurance program. Excludes purchased nursing.</p>
6056	<p>Employee Fringe Benefits</p> <p>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.</p>
6057	<p>Employee Assistance Program Administrator</p> <p>An individual who performs the duties of the employee assistance program administrator for other protected personnel.</p> <p>6057.1 Employee Assistance Program Administrator for Other Protected Personnel - Salary</p> <p>6057.2 Employee Assistance Program Administrator for Other Protected Personnel - Contract</p>
6058	<p>Self-Funded Program Administrator</p> <p>An individual who performs the administrative functions of the self-insured programs. Report only the portion related to other protected personnel.</p> <p>6058.1 Self-Funded Administrator for Other Protected Personnel - Salary</p> <p>6058.2 Self-Funded Administrator for Other Protected Personnel - Contract</p>

6059	<p>Staff Development</p> <p>Other protected continuing training that enables the <u>an</u> employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's <u>employee's</u> 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 <u>trainer's</u> wages. "Other" costs include registration fees, travel, per diem expenses, training supplies, and contract trainer fees.</p> <p>6059.1 Staff Development for Other Protected Personnel - Salary</p> <p>6059.2 Staff Development for Other Protected Personnel - Contract</p>
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Property Taxes

6060	<p>Real Estate Taxes</p> <p>Real property tax expense incurred by the ICFIID.</p>
6070	<p>Personal Property Taxes</p> <p>Personal property tax expense incurred by the ICFIID.</p>
6080	<p>Franchise Tax</p> <p>Allowable portion of franchise tax.</p>
6085	<p>Commercial Activity Tax</p> <p>Annual business privilege tax.</p>

Franchise Permit Fees

6091	<p>Franchise Permit Fee</p> <p>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 <u>will</u> report one hundred per cent of the franchise permit fee in account 6091. Franchise taxes shall <u>will</u> be reported in account 6080.</p>
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Home Office Costs

6095	<p>Home Office Costs/Other Protected</p> <p>Other protected expenses of a separate division or entity which owns, leases, or manages more than one ICFIID (home office). These <u>Only</u> 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 <u>may be reported</u>.</p>
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Table 6: Direct Care Cost Center

Nursing and Habilitation/Rehabilitation

6100	<p>Medical Director</p> <p>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.</p> <p>6100.1 Medical Director - Salary 6100.2 Medical Director - Contract</p>
6105	<p>Director of Nursing</p> <p>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.</p> <p>6105.1 Director of Nursing - Salary 6105.2 Director of Nursing - Contract</p>
6110	<p>Registered Nurse Charge Nurse</p> <p>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.</p> <p>6110.1 Registered Nurse Charge Nurse - Salary 6110.2 Registered Nurse Charge Nurse - Contract</p>

6115	<p>Licensed Practical Nurse Charge Nurse</p> <p>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.</p> <p>6115.1 Licensed Practical Nurse Charge Nurse - Salary 6115.2 Licensed Practical Nurse Charge Nurse - Contract</p>
6120	<p>Registered Nurse</p> <p>Salary of Registered Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents. Excludes purchased nursing.</p> <p>6120.1 Registered Nurse - Salary 6120.2 Registered Nurse - Contract</p>
6125	<p>Licensed Practical Nurse</p> <p>Salary of Licensed Practical Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents. Excludes purchased nursing.</p> <p>6125.1 Licensed Practical Nurse - Salary 6125.2 Licensed Practical Nurse - Contract</p>
6130	<p>Nurse Aides</p> <p>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.</p>

6135	<p>Activity Director</p> <p>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.</p> <p>6135.1 Activity Director - Salary 6135.2 Activity Director - Contract</p>
6140	<p>Activity Staff</p> <p>Personnel providing services related to the activity program.</p> <p>6140.1 Activity Personnel - Salary 6140.2 Activity Personnel - Contract</p>
6150	<p>Program Specialist</p> <p>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.</p> <p>6150.1 Program Specialist - Salary 6150.2 Program Specialist - Contract</p>
6155	<p>Program Director</p> <p>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 <u>who is responsible for implementing</u> 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.</p> <p>6155.1 Program Director - Salary 6155.2 Program Director - Contract</p>

6165	<p>Habilitation Supervisor</p> <p>Supervisor with experience, training, and background in habilitation.</p> <p>6165.1 Habilitation Supervisor - Salary 6165.2 Habilitation Supervisor - Contract</p>
6170	<p>Habilitation Staff</p> <p>Personnel trained in habilitation who provide habilitation services.</p> <p>6170.1 Habilitation Staff - Salary 6170.2 Habilitation Staff - Contract</p>
6175	<p>Psychologist</p> <p>A professional licensed under Ohio law to practice psychology.</p> <p>6175.1 Psychologist - Salary 6175.2 Psychologist - Contract</p>
6180	<p>Psychology Assistant</p> <p>An individual trained in psychology to assist the Psychologist.</p> <p>6180.1 Psychology Assistant - Salary 6180.2 Psychology Assistant - Contract</p>
6185	<p>Respiratory Therapist</p> <p>A professional licensed under Ohio law to render respiratory care.</p> <p>6185.1 Respiratory Therapist - Salary 6185.2 Respiratory Therapist - Contract</p>

6190	<p>Social Worker/Counselor</p> <p>A professional licensed under Ohio law to practice social work or counseling.</p> <p>6190.1 Social Worker/Counselor - Salary 6190.2 Social Worker/Counselor - Contract</p>
6195	<p>Social Services/Pastoral Care</p> <p>Personnel providing social services and/or pastoral services.</p> <p>6195.1 Social Services/Pastoral Care - Salary 6195.2 Social Services/Pastoral Care - Contract</p>
6200	<p>Qualified Intellectual Disability Professional</p> <p>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.</p> <p>6200.1 Qualified Intellectual Disability Professional - Salary 6200.2 Qualified Intellectual Disability Professional - Contract</p>
6205	<p>Quality Assurance</p> <p>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.</p>

6210	<p>Consulting and Management Fees</p> <p>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.</p>
6216	<p>Active Treatment Off-Site Day Programming Services Provided by Operator of ICFIID</p> <p>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 <u>will</u> not include services reported under <u>other accounts</u>.</p>

6217	<p>Active Treatment Off-Site Day Programming Services Provided by Separate Entity</p> <p>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 <u>will</u> not include services reported under other accounts.</p>
6220	<p>Other Direct Care Medical Services</p> <p>Direct care medical services not otherwise listed.</p> <p>6220.1 Other Direct Care - Salary 6220.2 Other Direct Care - Contract</p>

Home Office Costs

6230	<p>Home Office Costs/Direct Care</p> <p>Direct care expenses of a separate division or entity which owns, leases, or manages more than one ICFIID (home office). These <u>Only</u> 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 <u>may be reported</u>.</p> <p>6230.1 Home Office/Direct Care - Salary 6230.2 Home Office/Direct Care - Other</p>
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Purchased Nursing Services

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

6300	<p>Registered Nurse Purchased Nursing</p> <p>Registered Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents.</p>
6310	<p>Licensed Practical Nurse Purchased Nursing</p> <p>Licensed Practical Nurses licensed under Ohio law to practice nursing providing direct nursing care to residents.</p>

6320	<p>Nurse Aides Purchased Nursing</p> <p>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.</p>
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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	<p>Payroll Taxes</p> <p>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.</p>
6520	<p>Workers' Compensation</p> <p>Direct care premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program. Excludes purchased nursing.</p>

6530	<p>Employee Fringe Benefits</p> <p>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.</p>
6535	<p>Employee Assistance Program Administrator for Direct Care</p> <p>An individual who performs the duties of the employee assistance program administrator for direct care personnel.</p> <p>6535.1 Employee Assistance Program Administrator for Direct Care - Salary</p> <p>6535.2 Employee Assistance Program Administrator for Direct Care - Contract</p>
6540	<p>Self-Funded Programs Administrator for Direct Care</p> <p>An individual who performs the administrative functions of the self-insured programs. Report only the portion related to direct care.</p> <p>6540.1 Self-Funded Administrator for Direct Care - Salary</p> <p>6540.2 Self-Funded Administrator for Direct Care - Contract</p>

6550	<p>Staff Development for Direct Care</p> <p>Continuing training that enables the <u>an</u> employee to perform his <u>or her</u> duties effectively, efficiently, and competently. Includes travel costs for individual's <u>employee's</u> 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 <u>trainer's</u> wages. "Other" costs include registration fees, travel and per diem expenses, training supplies, and contract trainer fees.</p> <p>6550.1 Staff Development for Direct Care - Salary 6550.2 Staff Development for Direct Care - Contract</p>
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Direct Care Therapies

6600	<p>Physical Therapist</p> <p>A qualified professional licensed under Ohio law as a Physical Therapist.</p> <p>6600.1 Physical Therapist - Salary 6600.2 Physical Therapist - Contract</p>
6605	<p>Physical Therapy Assistant</p> <p>An individual licensed under Ohio law as a Physical Therapy Assistant.</p> <p>6605.1 Physical Therapy Assistant - Salary 6605.2 Physical Therapy Assistant - Contract</p>

6610	<p>Occupational Therapist</p> <p>A qualified professional licensed under Ohio law as an Occupational Therapist.</p> <p>6610.1 Occupational Therapist - Salary 6610.2 Occupational Therapist - Contract</p>
6615	<p>Occupational Therapy Assistant</p> <p>An individual licensed under Ohio law as an Occupational Therapy Assistant.</p> <p>6615.1 Occupational Therapy Assistant - Salary 6615.2 Occupational Therapy Assistant - Contract</p>
6620	<p>Speech Therapist</p> <p>A qualified professional licensed under Ohio law as a Speech Therapist.</p> <p>6620.1 Speech Therapist - Salary 6620.2 Speech Therapist - Contract</p>
6630	<p>Audiologist</p> <p>A qualified professional licensed under Ohio law as an Audiologist.</p> <p>6630.1 Audiologist - Salary 6630.2 Audiologist - Contract</p>

Table 7: Indirect Care Cost Center

Indirect Care Costs

Includes costs other than direct care costs, other protected costs, or capital costs.

7000	<p>Dietitian</p> <p>Service provided by a professional licensed under Ohio law.</p> <p>7000.1 Dietitian - Salary 7000.2 Dietitian - Contract</p>
7005	<p>Food Service Supervisor</p> <p>An individual supervising the dietary procedures and/or personnel.</p> <p>7005.1 Food Service Supervisor - Salary 7005.2 Food Service Supervisor - Contract</p>
7015	<p>Dietary Personnel</p> <p>Personnel providing dietary services. Excludes Dietitian, Food Service Supervisor, and personnel reported in account 7050.</p> <p>7015.1 Dietary Personnel - Salary 7015.2 Dietary Personnel - Contract</p>
7025	<p>Dietary Supplies and Expenses</p> <p>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.</p>

7030	<p>Dietary Minor Equipment</p> <p>Dietary equipment which does not meet the ICFIID's capitalization criteria established in accordance with rule 5123-7-18 of the Administrative Code.</p>
7035	<p>Dietary Maintenance and Repair</p> <p>Maintenance supplies, purchased services, and maintenance contracts for the dietary department.</p>
7040	<p>Food - In-Facility</p> <p>Food required for meals prepared in the ICFIID.</p>
7045	<p>Employee Meals</p> <p>Employee meals that do not qualify under Centers for Medicare and Medicaid Services guidelines.</p>
7050	<p>Contract Meals and Contract Meals Personnel</p> <p>Expenses associated with contracting for the food service function in the ICFIID. Includes food services delivered to the ICFIID from an outside vendor.</p>

Enterals

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~~ will be classified in account 7056. For an ICFIID participating in both Medicare and Medicaid, enterals ~~shall~~ will be categorized and classified as follows:

7055	<p>Enterals: Medicare Billable</p> <p>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.</p>
7056	<p>Enterals: Medicare Non-Billable</p> <p>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.</p>

Dietary Payroll Taxes, Fringe Benefits, and Staff Development

7060	<p>Payroll Taxes for Dietary Personnel (Series 7000)</p> <p>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.</p>
7065	<p>Workers' Compensation for Dietary Personnel (Series 7000)</p> <p>Premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program.</p>

7070	<p>Employee Fringe Benefits for Dietary Personnel (Series 7000)</p> <p>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.</p>
7075	<p>Employee Assistance Program Administrator for Dietary Personnel (Series 7000)</p> <p>An individual who performs the duties of the Employee Assistance Program Administrator for dietary personnel.</p> <p>7075.1 Employee Assistance Program Administrator for Dietary Personnel - Salary</p> <p>7075.2 Employee Assistance Program Administrator for Dietary Personnel - Contract</p>
7080	<p>Self-Funded Programs Administrator for Dietary Personnel (Series 7000)</p> <p>An individual who performs the administrative functions of the self-insured programs. Report only the portion related to dietary.</p> <p>7080.1 Self-Funded Administrator for Dietary Personnel - Salary</p> <p>7080.2 Self-Funded Administrator for Dietary Personnel - Contract</p>

7090	<p>Staff Development for Dietary Personnel (Series 7000)</p> <p>Continuing training that enables the <u>an</u> employee to perform his <u>or her</u> duties effectively, efficiently, and competently. Includes travel costs for individual's <u>employee's</u> 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 <u>trainer's</u> wages. "Other" costs include registration fees, travel and per diem expenses, training supplies, and contract trainer fees.</p> <p>7090.1 Staff Development for Dietary Personnel - Salary 7090.2 Staff Development for Dietary Personnel - Other</p>
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Medical/Habilitation, Pharmaceutical, and Incontinence Supplies

7100	<p>Habilitation Supplies</p> <p>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 <u>the resident's</u> chronological stage of development. Does not include cost of meals for functions outside of the ICFIID.</p>
7105	<p>Medical/Habilitation Records</p> <p>Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.</p> <p>7105.1 Medical/Habilitation Records - Salary 7105.2 Medical/Habilitation records - Contract</p>

7110	<p>Pharmaceutical Consultant</p> <p>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.</p> <p>7110.1 Pharmaceutical Consultant - Salary 7110.2 Pharmaceutical Consultant - Contract</p>
7115	<p>Incontinence Supplies</p> <p>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.</p>
7120	<p>Personal Care</p> <p>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.</p>
7125	<p>Program Supplies</p> <p>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.</p>

Administrative and General Services

7200	<p>Administrator</p> <p>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.</p> <p>7200.1 Administrator - Salary 7200.2 Administrator - Contract</p>
7210	<p>Other Administrative Personnel</p> <p>Administrator-in-training, assistant administrator, business manager, purchasing agent, human resources, receptionist, and secretarial/clerical staff.</p> <p>7210.1 Other Administrative - Salary 7210.2 Other Administrative - Contract</p>
7215	<p>Consulting and Management Fees</p> <p>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.</p>
7220	<p>Office and Administrative Supplies</p> <p>Supplies such as copier supplies, printing, postage, office supplies, nursing/habilitation and medical records forms, and data service supplies.</p>

7225	<p>Communications</p> <p>Service charges for telephone services.</p>
7230	<p>Security Services</p> <p>Salaries, purchased services, or supplies to protect property and residents.</p> <p>7230.1 Security Services - Salary 7230.2 Security Services - Other</p>
7235	<p>Travel and Entertainment</p> <p>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.</p>
7240	<p>Laundry/Housekeeping Supervisor</p> <p>An individual supervising the laundry/housekeeping functions and/or personnel.</p> <p>7240.1 Laundry/Housekeeping Supervisor - Salary 7240.2 Laundry/Housekeeping Supervisor - Contract</p>
7245	<p>Housekeeping</p> <p>Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.</p> <p>7245.1 Housekeeping - Salary 7245.2 Housekeeping - Other</p>

7250	<p>Laundry and Linen</p> <p>Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excludes incontinent <u>incontinence</u> supplies specified in account 7115.</p> <p>7250.1 Laundry/Linen - Salary 7250.2 Laundry/Linen - Other</p>
7255	<p>Universal Precaution Supplies</p> <p>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.</p>
7260	<p>Legal Services</p> <p>Legal services except as excluded in Chapter 5123-7 or 5123:2-7 of the Administrative Code.</p>
7265	<p>Accounting</p> <p>Accounting and bookkeeping fees and salaries.</p> <p>7265.1 Accounting - Salary 7265.2 Accounting - Contract</p>
7270	<p>Dues, Subscriptions, and Licenses</p>
7275	<p>Interest - Other</p> <p>Expense of short-term credit and working capital interest incurred. This account does not include late fees, fines, or penalties.</p>

7280	<p>Insurance</p> <p>Expense of insurance such as general business, liability, malpractice, vehicle, and property insurance.</p>
7285	<p>Data Services</p> <p>Data services personnel and purchased services.</p> <p>7285.1 Data Services - Salary 7285.2 Data Services - Contract</p>
7290	<p>Help Wanted/Informational Advertising</p> <p>Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature.</p>
7295	<p>Amortization of Start-Up Costs</p> <p>Amortization of costs included in account 1430.5, not otherwise allocated to other cost centers.</p>
7300	<p>Amortization of Organizational Costs</p> <p>Amortization of costs included in account 1430.3.</p>
7305	<p>Other Indirect Care Administrative Services (Specify)</p> <p>Indirect care administrative services not otherwise listed.</p> <p>7305.1 Other Indirect Care - Salary 7305.2 Other Indirect Care - Contract</p>

Home Office Costs

7310	<p>Home Office Costs/Indirect Care</p> <p>Indirect care expenses of a separate division or entity which owns, leases, or manages more than one ICFIID (home office). These <u>Only</u> costs must be related to administrative and management services allocated to the ICFIID <u>may be included</u>.</p> <p>7310.1 Home Office/Indirect Care - Salary 7310.2 Home Office/Indirect Care - Other</p>
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Maintenance and Minor Equipment

7320	<p>Plant Operations and Maintenance Supervisor</p> <p>An individual supervising the plant operations and maintenance procedures and/or personnel.</p> <p>7320.1 Operations/Maintenance Supervisor - Salary 7320.2 Operations/Maintenance Supervisor - Contract</p>
7330	<p>Plant Operations and Maintenance</p> <p>Salaries for all maintenance personnel employed by the ICFIID.</p>
7340	<p>Repair and Maintenance</p> <p>Supplies, purchased services, and maintenance contracts for all departments. Excludes dietary maintenance account 7035 and on-site water and sewage account 6030.</p>

7350	<p>Minor Equipment</p> <p>Equipment which does not meet the ICFIID's capitalization criteria established in accordance with rule 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.</p>
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Equipment Acquired by Operating Lease

7400	<p>Leased Equipment</p> <p>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 <u>will</u> be reported in account 8065 for assets acquired prior to July 1, 1993.</p>
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Indirect Payroll Taxes, Fringe Benefits, and Staff Development

7500	<p>Payroll Taxes</p> <p>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.</p>
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7510	<p>Workers' Compensation</p> <p>Indirect care premiums incurred for Ohio Bureau of Workers' Compensation or self-insurance program.</p>
7520	<p>Employee Fringe Benefits</p> <p>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.</p>
7525	<p>Employee Assistance Program Administrator for Indirect Care Personnel</p> <p>An individual who performs the duties of the employee assistance program administrator for indirect care personnel.</p> <p>7525.1 Employee Assistance Program Administrator for Indirect Care Personnel - Salary</p> <p>7525.2 Employee Assistance Program Administrator for Indirect Care Personnel - Contract</p>
7530	<p>Self-Funded Programs Administrator for Indirect Care Personnel</p> <p>An individual who performs the administrative functions of the self-insured programs. Report only the portion related to indirect care.</p> <p>7530.1 Self-Funded Programs Administrator for Indirect Care Personnel - Salary</p> <p>7530.2 Self-Funded Programs Administrator for Indirect Care Personnel - Contract</p>

7535	<p>Staff Development for Indirect Care Personnel</p> <p>Continuing training that enables an employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's <u>employee's</u> 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 <u>trainer's</u> wages. "Other" costs include registration fees, travel, per diem expenses, training supplies, and contract trainer fees.</p> <p>7535.1 Staff Development for Indirect Care Personnel - Salary</p> <p>7535.2 Staff Development for Indirect Care Personnel - Contract</p>
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Non-Reimbursable Expenses

9705	Legend Drugs
9710	Radiology
9715	Laboratory
9720	<p>Oxygen</p> <p>See rule 5123:2-7-11 <u>5123-7-11</u> of the Administrative Code. This does not include emergency stand-by oxygen.</p>
9725	<p>Other Non-Reimbursable Expenses</p> <p>9725.1 Other Non-Reimbursable Expenses - Salary</p> <p>9725.2 Other Non-Reimbursable Expenses - Other</p>
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 and Marketing - Salary 9755.2 Promotional Advertising and 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.

"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 <u>will</u> be depreciated and included in the proper depreciation accounts.

8065	<p>Lease and Rent - Equipment</p> <p>Expense incurred for lease and rental expenses relating to equipment. Capitalized assets as a result of lease obligations shall <u>will</u> 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 <u>will</u> be reported in account 7400.</p>
8071	<p>Interest Expense - Property and Plant</p> <p>Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land and buildings.</p>
8072	<p>Interest Expense - Equipment</p> <p>Interest expense incurred on borrowing for the acquisition of equipment.</p>
8080	<p>Amortization of Financing Cost</p> <p>Amortization expense of long-term financing cost such as cost of issuing bonds, underwriting fees, closing costs, and mortgage points.</p>

Home Office Costs

8090	Home Office Costs/Capital Costs Capital expenses of a separate division or entity which owns, leases, or manages more than one ICFIID (home office). These <u>are</u> costs must be <u>that are</u> related to capital cost as specified in the capital cost center and allocated to the ICFIID.
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Renovations

8500	Depreciation/Amortization - <u>Renovations</u>
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.