

Rule Summary and Fiscal Analysis (Part A)**Department of Job and Family Services**

Agency Name

Division of Medical Assistance

Division

Mike Lynch

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Rule Number

AMENDMENT

TYPE of rule filing

Rule Title/Tag Line

Nursing facilities (NFs): chart of accounts.**RULE SUMMARY**

1. Is the rule being filed consistent with the requirements of the RC 119.032 review? **Yes**

2. Are you proposing this rule as a result of recent legislation? **Yes**

Bill Number: **HB1**General Assembly: **128**Sponsor: **Sykes**

3. Statute prescribing the procedure in accordance with the agency is required to adopt the rule: **119.03**

4. Statute(s) authorizing agency to adopt the rule: **5111.02, 5111.20, 5111.26**

5. Statute(s) the rule, as filed, amplifies or implements: **5111.02, 5111.20, 5111.26**

6. State the reason(s) for proposing (i.e., why are you filing,) this rule:

To implement Section 5111.20 of Am. Sub. H.B. 1 of the 128th General Assembly.

7. If the rule is an AMENDMENT, then summarize the changes and the content of the proposed rule; if the rule type is RESCISSION, NEW or NO CHANGE, then summarize the content of the rule:

This rule sets forth the chart of accounts for nursing facilities (NFs). The rule text is

not being revised; however, the existing appendix to the rule is being proposed for rescission to be replaced by a new appendix to the rule. Changes to the "Chart of Accounts" are listed as follows:

Pursuant to Am. Sub. H.B. 1, section 5111.20 (H)(2), "direct care costs" now include oxygen, over-the-counter pharmacy products, physical therapists, physical therapy assistants, occupational therapists, occupational therapy assistants, speech therapists and audiologists. The leading paragraph under Medical Supplies has been changed to add, "Beginning 08/01/09 report over-the-counter pharmacy product expenses in account 6301 or account 6311 pursuant to rule 5101:3-9-03 (J) of the Administrative Code. For those facilities participating in medicaid and not in medicare, all medical supplies are to be classified in account 6311. For those facilities participating in both the medicare and medicaid programs, medical supplies must be categorized and classified as follows:"

Account 6321 has been changed to read as follows:

6321 Oxygen - Emergency stand-by only

A new account for oxygen has been added as follows:

6322 Oxygen

Beginning 08/01/09 report all oxygen other than emergency stand-by oxygen in this account. This includes contents of oxygen cylinders or tanks, including liquid oxygen, oxygen producing machines (concentrators) for specific use by an individual recipient, and costs of equipment associated with oxygen administration, such as: carts, regulators/humidifiers, cannulas, masks, and demurrage, pursuant to rule 5101:3-3-19 of the Administrative Code.

The therapies have been added to the chart of accounts as numbers 6600, 6605, 6610, 6615, 6620, and 6630 respectively under a new section, "Direct Care Therapies". Beginning 08/01/09 use these accounts to report therapies. Account numbers 6640 through 6680.2 have been added to include such items as payroll taxes, employee fringe benefits, and staff development related to the "Direct Care Therapies".

Account number 6205 has been revised to delete the second paragraph referring to Cincinnati Municipal Code, Chapter 847, as this chapter has been repealed.

Under account number 7271, the incorrect sub-account number 7761.2 has been corrected to 7271.2.

In the description for account number 6330, reference to the version number of the minimum data set (MDS) resident assessment instrument has been deleted and replaced with a reference to the current version of the of the resident assessment instrument.

Account numbers 7055 and 7056 have been revised to delete the last sentence of each account description excluding "peptamen enteral nutritional therapy" and "parenteral nutritional therapy" because these services are reimbursed to the nursing facility through the per diem payment.

Pursuant to Am. Sub. H.B. 1, section 5111.20 (B), "ancillary and support costs" now include "wheelchairs" and "resident transportation". Account numbers 7735 and 7631 have been added as follows:

7735 Custom Wheelchairs (only 08/01/09 forward)

Beginning 08/01/09 this account includes the cost of all custom wheelchairs and related repairs. Report all expenses related to wheelchairs in this account except for those wheelchairs that meet capitalization guidelines.

7631 Resident Transportation

For the period 08/01/09 ?? 08/17/09 and for 10/01/09 and forward report all transportation expenses in this account except for expenses related to assets which meet capitalization guidelines and should be reported as capital assets in account 8050. Resident transportation costs for the period 08/18/09 ?? 09/30/09 are reimbursed on a direct bill basis.

Under the "non-reimbursable expenses" account category, account numbers 9600 through 9700.2 have been revised to indicate these are valid only through 07/31/09 and that beginning 08/01/09 "direct care therapy" account numbers 6600 through 6680.2 should be used. Account 9720 has been revised to read as follows:

9720 Oxygen - (only through 07/31/09). Beginning 08/01/09 and forward report all oxygen other than emergency stand-by oxygen in account number 6322. Emergency stand-by oxygen should be reported in account number 6321.

Two new revenue accounts have been added as follows:

5180 Resident Transportation

5190 Wheelchairs

References to the Code of Federal Regulations (CFR), have been updated throughout the chart of accounts to reflect the current CFR revision date.

8. If the rule incorporates a text or other material by reference and the agency claims the incorporation by reference is exempt from compliance with sections 121.71 to 121.74 of the Revised Code because the text or other material is **generally available** to persons who reasonably can be expected to be affected by the rule, provide an explanation of how the text or other material is generally available to those persons:

This rule incorporates one or more references to the Ohio Revised Code. This question is not applicable to any incorporation by reference to the Ohio Revised Code because such reference is exempt from compliance with RC 121.71 to 121.74 pursuant to RC 121.76(A)(1).

9. If the rule incorporates a text or other material by reference, and it was **infeasible** for the agency to file the text or other material electronically, provide an explanation of why filing the text or other material electronically was infeasible:

Not applicable.

10. If the rule is being **rescinded** and incorporates a text or other material by reference, and it was **infeasible** for the agency to file the text or other material, provide an explanation of why filing the text or other material was infeasible:

Not Applicable.

11. If **revising** or **refiling** this rule, identify changes made from the previously filed version of this rule; if none, please state so:

Not Applicable.

12. 119.032 Rule Review Date: **11/16/2009**

(If the rule is not exempt and you answered NO to question No. 1, provide the scheduled review date. If you answered YES to No. 1, the review date for this rule is the filing date.)

NOTE: If the rule is not exempt at the time of final filing, two dates are required: the current review date plus a date not to exceed 5 years from the effective date for Amended rules or a date not to exceed 5 years from the review date for No Change rules.

FISCAL ANALYSIS

13. Estimate the total amount by which *this proposed rule* would **increase / decrease** either **revenues / expenditures** for the agency during the current biennium (in dollars): Explain the net impact of the proposed changes to the budget of your agency/department.

This will have no impact on revenues or expenditures.

\$0.00

The proposed rule will not change the agency's projected budget during the current biennium.

14. Identify the appropriation (by line item etc.) that authorizes each expenditure necessitated by the proposed rule:

Not Applicable

15. Provide a summary of the estimated cost of compliance with the rule to all directly affected persons. When appropriate, please include the source for your information/estimated costs, e.g. industry, CFR, internal/agency:

No new costs

16. Does this rule have a fiscal effect on school districts, counties, townships, or municipal corporations? **No**

17. Does this rule deal with environmental protection or contain a component dealing with environmental protection as defined in R. C. 121.39? **No**