

**Rule Summary and Fiscal Analysis (Part A)****Ohio Department of Medicaid**

Agency Name

Division

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**5160-3-42**

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: **HB59**General Assembly: **130**Sponsor: **Amstutz**

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: **5165.02**

5. Statute(s) the rule, as filed, amplifies or implements: **5165.01, 5165.10, 5165.1010, 5165.34, 5165.47**

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

Five-year review, and to implement provisions of Section 5165.01 of the Revised Code adopted under Amended Substitute House Bill 59 of the 130th General Assembly relating to the administration of the Medicaid program.

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 Medicaid chart of accounts for nursing facilities.

The changes to the rule body are:

1. Language is being changed to refer to the chart of accounts as set forth in Appendix A of this rule, rather than refer to the "recommended" chart of accounts.
2. The Ohio Revised Code citation is being updated from 5111.26 to 5165.10 due to Am. Sub. HB 59 relocating and reorganizing many Revised Code provisions governing the Medicaid program.
3. In paragraph (A)(1), language is being modified to improve readability.
4. In paragraph (A)(3), language is being modified so that providers are required to capture requested information when a chart of accounts has sub-accounts.
5. Also in paragraph (A)(3), clarifying language is being added to specify that sub-accounts must be used if there is a corresponding line on the cost report.
6. In paragraph (A)(4), the term "payor" is being updated to "payer."

The changes to Appendix A of the rule are:

1. On all pages, the revision date in the header is being updated to 12/2013.
2. For Accounts 1030, 1090, and 5730, the acronym "LTCF" is being replaced with "nursing facility."
3. For Accounts 6322 Oxygen and 7735 Custom Wheelchairs, the phrase "(only through 12/31/13)" is being added because, effective 1/1/14, costs for these items are excluded from direct care costs and ancillary/support costs.
4. Account 7291 Qualified Mental Retardation Professional is being removed because it is no longer being used by NF providers.
5. For Account 7631 Resident Transportation, language is being added to note that ambulance and ambulette transportation provided on or after January 1, 2014 can be billed directly to Medicaid by the transportation provider.
6. Account 9720 Non-emergency Oxygen is being added under Table 7 Ancillary/Support Costs, Non-Reimbursable Expenses, along with language noting that costs for non-emergency oxygen are to be reported in this account on or after January 1, 2014.

7. Under Table 7 Ancillary/Support Costs, Non-Reimbursable Expenses, language is being added to Account 9725 Other Non-Reimbursable noting that on or after January 1, 2014, costs for wheelchairs are to be reported in this account.

8. For Account 9776, "Ohio Department of Job and Family Services (ODJFS)" is being changed to "Ohio Department of Medicaid."

9. Ohio Revised Code citations are being updated due to Am. Sub. HB 59 relocating and reorganizing many Revised Code provisions governing the Medicaid program.

10. Ohio Administrative Code references are being updated due to the creation of the Department of Medicaid by Am. Sub. HB 59 and the subsequent renumbering of rules by the Legislative Services Commission.

11. Grammar, punctuation, capitalization, and phrasing are being corrected throughout as necessary to improve readability.

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. If applicable, indicate each specific paragraph of the rule that has been modified:

*Not Applicable.*

12. 119.032 Rule Review Date: **11/15/2013**

(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

This 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**

**S.B. 2 (129th General Assembly) Questions**

18. Has this rule been filed with the Common Sense Initiative Office pursuant to R.C. 121.82? **Yes**

19. Specific to this rule, answer the following:

A.) Does this rule require a license, permit, or any other prior authorization to engage in or operate a line of business? **No**

B.) Does this rule impose a criminal penalty, a civil penalty, or another sanction, or create a cause of action, for failure to comply with its terms? **No**

C.) Does this rule require specific expenditures or the report of information as a condition of compliance? **Yes**

This rule requires nursing facilities to file annual Medicaid cost reports, which involves the report of information.