

## Rule Summary and Fiscal Analysis

### Part A - General Questions

**Rule Number:** 5160-3-42  
**Rule Type:** Amendment  
**Rule Title/Tagline:** Nursing facilities (NFs): chart of accounts.  
**Agency Name:** Ohio Department of Medicaid  
**Division:**  
**Address:** 50 Town St 4th floor Columbus OH 43218-2709  
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#### I. Rule Summary

1. **Is this a five year rule review?** Yes
  - A. **What is the rule's five year review date?** 1/15/2019
2. **Is this rule the result of recent legislation?** No
3. **What statute is this rule being promulgated under?** 119.03
4. **What statute(s) grant rule writing authority?** 5165.02
5. **What statute(s) does the rule implement or amplify?** 5165.01, 5165.47
6. **What are the reasons for proposing the rule?**

As a result of five-year review, the department determined a clarification to the appendix to the rule was necessary.

7. **Summarize the rule's content, and if this is an amended rule, also summarize the rule's changes.**

This rule sets forth provisions for the nursing facility chart of accounts. The chart of accounts is a list of the financial detail used by a nursing facility to prepare annual cost reports for the department. Appendix A to the rule includes the specific account numbers and descriptions.

The changes to the rule are:

1. In Appendix A to the rule, the description for Account 7631 "Resident Transportation" is being clarified so that costs for resident transportation are reported in this account when a resident does not require transportation by ambulance or wheelchair van.

No changes are being proposed to the body of the rule.

- 8. Does the rule incorporate material by reference? No**
- 9. If the rule incorporates material by reference and the agency claims the material is exempt pursuant to R.C. 121.71 to 121.76, please explain the basis for the exemption and how an individual can find the referenced material.**

*Not Applicable*

- 10. If revising or re-filing the rule, please indicate the changes made in the revised or re-filed version of the rule.**

*Not Applicable*

## **II. Fiscal Analysis**

- 11. As a result of this proposed rule, please estimate the increase / decrease in revenues or expenditures affecting this agency, or the state generally, in the current biennium or future years. If the proposed rule is likely to have a different fiscal effect in future years, please describe the expected difference and operation.**

This will have no impact on revenues or expenditures.

\$0.00

No impact on current budget.

- 12. What are the estimated costs of compliance for all persons and/or organizations directly affected by the rule?**

There are no estimated costs of compliance to nursing facility providers.

- 13. Does the rule increase local government costs? (If yes, you must complete an RSFA Part B). No**

14. Does the rule regulate environmental protection? (If yes, you must complete an RSFA Part C). No

**III. Common Sense Initiative (CSI) Questions**

15. Was this rule filed with the Common Sense Initiative Office? No

16. Does this rule have an adverse impact on business? No

- 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? No