OHCA 2021 MEDICAID COST REPORT SUMMARY
PER DIEM EXPENSES

			ALL ICF/IID FACILITIES		4 - 6 BEDS		7 - 8 BEDS		9 - 16 BEDS		17+ BEDS	
		Number of Facilities		412		145		183		38		46
Accoun #	**C/R Line**	**DESCRIPTION**	**Count >0**		**Count >0**		**Count >0**		**Count >0**		**Count >0**	
SCHEDULE B-1												
OTHER PROTECTED COSTS												
MEDICAL SUPPLIES												
6000	1	Medical Supplies - Medicare billable	10	$ 0.06	1	$ 0.01	5	$ 0.03	1	$ 0.01	3	$ 0.11
6001	2	Medical Supplies - Medicare non-billable	398	3.89	142	2.12	177	2.04	35	2.64	44	6.24
6003	3	Oxygen - Emergency stand-by	21	0.01	9	0.01	6	-	3	0.01	3	0.01
6005	4	Medical Minor Equipment - Medicare billable	2	-	-	-	-	-	1	-	1	-
6006	5	Medical Minor Equipment - Medicare non-billable	109	0.11	45	0.08	39	0.03	10	0.08	15	0.20
	6	Total Medical Supplies		4.07		2.22		2.10		2.74		6.56
UTILITY COSTS												
6020	7	Heat, Light, Power	412	3.68	145	3.05	183	2.77	38	3.25	46	4.70
6030	8	Water and Sewage	382	1.59	120	1.28	179	1.67	38	1.55	45	1.67
6040	9	Trash and Refuse Removal	332	0.69	98	0.67	154	0.71	35	0.61	45	0.69
6050	10	Hazardous Medical Waste Collection	67	0.12	7	0.01	27	0.05	8	0.04	25	0.24
	11	Total Utility Costs		6.08		5.01		5.20		5.45		7.30
PROPERTY TAXES												
6060	12	Real Estate Taxes	265	1.09	104	1.74	117	1.18	18	1.02	26	0.78
6070	13	Personal Property Taxes	70	0.01	32	0.02	36	0.01	1	-	1	-
6080	14	Franchise Tax (Attach FT 1120)	-	-	-	-	-	-	-	-	-	-
6085	15	Commercial Activity Tax (CAT)	146	0.24	65	0.30	57	0.22	10	0.19	14	0.24
	16	Total Property Taxes		1.34		2.06		1.41		1.21		1.02
FRANCHISE PERMIT FEES												
6091	17	Franchise Permit/Fees	412	24.84	145	24.65	183	24.90	38	25.01	46	24.84
HOME OFFICE COSTS												
6095	18	Home Office Costs/Other Protected**	277	0.51	108	0.51	131	0.84	20	0.54	18	0.27
PAYROLL TAXES, FRINGE BENEFITS, STAFF DEV.												
6054	19	Payroll Taxes - Other Protected	4	-	-	-	-	-	2	0.01	2	-
6055	20	Workers Compensation - Other Protected	3	-	-	-	-	-	1	-	2	-
6056	21	Employee Fringe Benefits - Other Protected	2	-	-	-	-	-	1	-	1	-
6057	22	EAP Administrator - Other Protected	-	-	-	-	-	-	-	-	-	-
6058	23	Self Funded Programs Administrator - Other Protected	-	-	-	-	-	-	-	-	-	-
6059	24	Staff Development - Other Protected	-	-	-	-	-	-	-	-	-	-
	25	Total Payroll Taxes, etc.		-		-		-		0.01		-
	26	**Total Other Protected Costs**		**36.84**		**34.45**		**34.45**		**34.96**		**39.99**
SCHEDULE B-2												
DIRECT CARE COSTS												
NURSING & HABILITATION / REHABILITATION												
6100	1	Medical Director	192	1.00	63	0.56	66	0.49	24	1.00	39	1.56
6105	2	Director of Nursing	170	2.27	48	1.18	72	1.49	20	2.97	30	3.13
6110	3	RN Charge Nurse	41	1.18	3	0.21	20	0.42	5	1.18	13	2.14
6115	4	LPN Charge Nurse	52	1.35	23	2.28	19	1.33	4	1.63	6	0.93
6120	5	Registered Nurse	176	5.09	59	3.20	67	1.97	14	1.84	36	8.88
6125	6	Licensed Practical Nurse	262	17.27	72	5.83	115	9.26	31	16.17	44	28.08
6130	7	Nurse Aides	30	3.88	4	0.91	9	2.70	10	5.01	7	5.72
6135	8	Activity Director	27	0.29	3	0.10	10	0.18	5	0.67	9	0.36
6140	9	Activity Staff	49	0.92	8	0.17	14	0.15	7	0.58	20	1.86
6150	10	Program Specialist	49	0.66	20	0.70	16	0.48	3	0.50	10	0.80
6155	11	Program Director	210	3.09	72	3.48	95	3.14	15	3.25	28	2.85
6165	12	Habilitation Supervisor	349	13.41	132	18.14	148	12.08	31	10.88	38	13.02
6170	13	Habilitation Staff	400	87.93	143	115.50	177	96.47	37	88.82	43	70.17
6175	14	Psychologist	206	0.57	53	0.30	96	0.38	22	0.94	35	0.75
6180	15	Psychology Assistant	16	0.09	2	0.01	10	0.04	-	-	4	0.19
6185	16	Respiratory Therapist	9	0.47	-	-	2	-	-	-	7	1.11
6190	17	Social Work / Counseling	43	0.40	9	0.17	20	0.22	2	0.27	12	0.64
6195	18	Social Services / Pastoral Care	42	0.32	7	0.05	21	0.12	4	0.22	10	0.59
6200	19	Qualified Intellectual Disability Professional	284	6.89	79	5.00	127	6.57	34	8.55	44	7.53
6205	20	Quality Assurance	86	0.79	24	0.95	49	1.02	5	0.19	8	0.68
6210	21	Consulting and Management Fees - Direct Care	61	0.29	8	0.22	37	0.32	5	0.39	11	0.27
6216	22	Active Treatment Off-site Day Programming - Internal	279	20.69	88	20.52	131	20.72	23	20.16	37	20.84
6217	23	Active Treatment Off-site Day Programming - External	150	6.44	55	7.05	58	5.51	14	7.68	23	6.61
6220	24	Other Direct Care - Specify below	113	0.70	48	0.65	44	0.52	11	1.31	10	0.73
6230	25	Home Office Costs / Direct Care**	278	10.16	110	14.54	130	13.46	20	5.56	18	6.96
	26	Total Nursing & Habilitation / Rehabilitation		186.15		201.72		179.04		179.77		186.40
PURCHASED NURSING SERVICES												
6300	27	Registered Nurse	10	0.07	2	0.10	3	0.04	-	-	5	0.09
6310	28	Licensed Practical Nurse	25	0.72	2	0.02	7	0.03	1	0.05	15	1.66
6320	29	Nurse Aides	21	1.17	3	0.06	2	0.01	2	0.53	14	2.63
	30	Total Purchased Nursing		1.96		0.18		0.08		0.58		4.38

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PER DIEM EXPENSES

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		Number of Facilities	412		145		183		38		46	
DIRECT CARE THERAPIES												
6600	31	Physical Therapist	142	0.81	45	0.45	54	0.19	12	0.44	31	1.49
6605	32	Physical Therapist Assistant	53	0.54	11	0.11	30	0.27	1	0.05	11	1.01
6610	33	Occupational Therapist	119	0.83	37	0.12	43	0.25	11	0.13	28	1.71
6615	34	Occupational Therapist Assistant	27	0.34	5	0.04	10	0.04	2	0.04	10	0.76
6620	35	Speech Therapist	145	0.46	43	0.11	55	0.19	16	0.27	31	0.84
6630	36	Audiologist	13	0.01	8	0.01	1	-	-	-	4	0.01
	37	Total Direct Care Therapies		2.99		0.84		0.94		0.93		5.82
PAYROLL TAXES & FRINGE BENEFITS, AND STAFF DEVELOPMENT												
6510	38	Payroll Taxes - Direct Care	412	12.28	145	12.91	183	10.85	38	12.76	46	12.97
6520	39	Workers Compensation - Direct Care	405	2.90	143	2.96	182	2.50	37	3.34	43	3.06
6530	40	Employee Fringe Benefits - Direct Care	412	18.12	145	14.69	183	13.37	38	18.28	46	22.99
6535	41	EAP Administrator - Direct Care	-	-	-	-	-	-	-	-	-	-
6540	42	Self Funded Programs Admin - Direct Care	1	-	1	-	-	-	-	-	-	-
6550	43	Staff Development - Direct Care	346	0.98	125	1.19	151	1.07	30	0.56	40	0.92
	44	Total Payroll Taxes & Fringe Benefits, and Staff Development		34.28		31.75		27.79		34.94		39.94
	45	**Total Reimbursable Direct Care Cost**		**225.38**		**234.49**		**207.85**		**216.22**		**236.54**

SCHEDULE C
ANCILLARY / SUPPORT COSTS

DIETARY												
7000	1	Dietician	305	0.55	93	0.22	148	0.28	27	0.88	37	0.80
7005	2	Food Service Supervisor	34	0.73	1	0.07	7	0.10	3	0.44	23	1.53
7015	3	Dietary Personnel	101	3.88	29	0.11	23	0.56	14	2.24	35	8.22
7025	4	Dietary Supplies & Expenses	385	0.64	140	0.48	168	0.44	32	0.49	45	0.88
7030	5	Dietary Minor Equipment	155	0.04	68	0.06	60	0.03	10	0.04	17	0.04
7035	6	Dietary Maintenance & Repair	41	0.05	3	-	15	0.01	4	0.02	19	0.10
7040	7	Food-In-Facility	401	7.77	143	8.60	178	7.72	34	7.96	46	7.43
7045	8	Employee Meals	38	0.02	18	0.03	5	-	6	0.02	9	0.02
7050	9	Contract Meals/Contract Meals Personnel	69	0.03	29	0.07	37	0.05	2	0.01	1	-
7055	10	Enterals-Medicare Billable	9	0.05	-	-	5	0.01	1	-	3	0.12
7056	11	Enterals-Medicare Non-Billable	204	0.87	67	0.17	91	0.33	14	0.31	32	1.67
7060	12	Payroll Taxes - Dietary	97	0.41	16	0.01	28	0.05	17	0.31	36	0.85
7065	13	Workers Compensation - Dietary	90	0.08	16	-	27	0.01	15	0.04	32	0.18
7070	14	Employee Fringe Benefits - Dietary	91	0.75	16	0.02	22	0.13	17	0.54	36	1.55
7075	15	EAP Administrator - Dietary	-	-	-	-	-	-	-	-	-	-
7080	16	Self Funded Programs Administrator - Dietary	-	-	-	-	-	-	-	-	-	-
7090	17	Staff Development - Dietary	20	0.01	-	-	5	-	1	0.01	14	0.01
	18	Total Dietary		15.88		9.84		9.72		13.31		23.40
MEDICAL RECORDS, HABILITATION, PHARMACY, AND INCONTINENCE SUPPLIES												
7100	19	Habilitation Supplies	134	0.18	39	0.18	57	0.09	15	0.10	23	0.27
7105	20	Medical/Habilitation Records	85	0.64	14	0.11	44	0.62	4	0.14	23	0.99
7110	21	Pharmaceutical Consultant	113	0.05	39	0.05	45	0.04	11	0.05	18	0.06
7115	22	Incontinence Supplies	342	1.68	111	1.06	156	1.16	31	1.18	44	2.42
7120	23	Personal Care - Supplies	368	0.56	132	0.63	163	0.46	31	0.65	42	0.60
7125	24	Program Supplies	387	0.74	135	1.15	169	0.70	37	0.78	46	0.60
	25	Total Habilitation, Pharmacy & Incontinence Supplies		3.85		3.18		3.07		2.90		4.94
ADMINISTRATIVE AND GENERAL SERVICES												
7200	26	Administrator	305	4.01	95	3.54	147	4.47	27	6.04	36	3.42
7210	27	Other Administrative Personnel	217	5.21	56	3.80	99	4.11	24	5.69	38	6.49
7215	28	Consulting & Management Fees - Ancillary / Support	204	3.88	63	2.97	94	3.39	19	3.79	28	4.64
7220	29	Office And Administrative Supplies	394	1.27	141	1.26	175	1.11	33	1.15	45	1.41
7225	30	Communications	403	1.56	145	2.19	175	1.62	38	1.61	45	1.25
7230	31	Security Services	276	0.32	107	0.25	120	0.23	22	0.28	27	0.43
7235	32	Travel And Entertainment	406	1.05	144	1.57	180	1.13	37	0.89	45	0.82
7240	34	Laundry/Housekeeping Supervisor	10	0.30	-	-	-	-	2	0.18	8	0.66
7245	35	Housekeeping	396	3.64	143	1.74	171	1.24	36	2.52	46	6.43
7250	36	Laundry And Linen	349	1.55	116	0.48	156	0.64	31	0.59	46	2.88
7255	37	Universal Precaution Supplies	260	0.46	105	0.51	111	0.47	23	0.33	21	0.47
7260	38	Legal Services	91	0.30	31	0.66	33	0.10	8	0.39	19	0.27
7265	39	Accounting	332	1.99	129	2.90	147	1.84	23	1.07	33	1.92
7270	40	Dues, Subscriptions & Licenses	359	0.56	125	0.37	156	0.44	33	0.53	45	0.73
7275	41	Interest - Other	109	0.06	36	0.04	47	0.03	8	0.04	18	0.09
7280	42	Insurance	352	2.29	131	2.67	152	2.07	27	2.02	42	2.36
7285	43	Data Services	230	1.58	67	0.94	98	0.76	28	1.00	37	2.57
7290	44	Help Wanted/Informational Advertising	223	0.45	74	0.21	91	0.46	25	0.27	33	0.57
7295	45	Amortization Of Start-Up Costs	54	0.49	42	1.99	10	0.40	1	0.12	1	0.02
7300	46	Amortization Of Organizational Costs	3	0.01	1	0.02	2	0.02	-	-	-	-
7305	47	Other Indirect Care - Specify Below	29	0.54	19	-	3	-	2	-	5	1.28
7310	48	Home Office Costs - Indirect Care	307	23.38	115	27.28	143	28.58	26	24.53	23	17.70
	49	Total Administrative and General Services		54.90		55.39		53.11		53.04		56.41

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		Number of Facilities		412		145		183		38		46
MAINTENANCE AND MINOR EQUIPMENT												
7320	50	Plant Operations/Maintenance Supervisor	63	0.78	4	0.03	34	0.48	4	0.51	21	1.37
7330	51	Plant Operations/Maintenance	221	2.35	73	1.70	92	1.81	19	1.66	37	3.16
7340	52	Repairs & Maintenance	409	5.72	144	7.42	183	6.36	38	5.01	44	4.72
7350	53	Minor Equipment	248	0.37	89	0.55	106	0.33	27	0.36	26	0.32
7400	54	Leased Equipment	2	0.10	-	-	-	-	1	0.01	1	0.23
	55	Total Maintenance And Minor Equipment		9.32		9.70		8.98		7.55		9.80
PAYROLL TAXES, FRINGE BENEFITS AND STAFF DEVELOPMENT												
7500	56	Payroll Taxes - Ancillary / Support	334	1.53	116	0.84	147	0.94	27	1.74	44	2.19
7510	57	Workers Compensation - Ancillary / Support	319	0.32	110	0.21	145	0.21	24	0.22	40	0.47
7520	58	Employee Fringe Benefits - Ancillary / Support	336	2.69	113	1.38	153	1.54	26	2.57	44	4.10
7525	59	EAP Administrator - Ancillary / Support	-	-	-	-	-	-	-	-	-	-
7530	60	Self Funded Program Administrator - Ancillary / Support	-	-	-	-	-	-	-	-	-	-
7535	61	Staff Development - Ancillary / Support	169	0.26	59	0.14	76	0.10	9	0.06	25	0.47
	62	Total Payroll Tax, Fringe Benefits & Staff Dev.-Anc/Support		4.80		2.57		2.79		4.59		7.23
	63	**Total Reimbursable Ancillary / Support Cost**		**88.75**		**80.68**		**77.67**		**81.39**		**101.78**
SCHEDULE C NON-REIMBURSABLE EXPENSES												
9705	64	Legend Drugs	164	0.21	40	0.07	86	0.08	15	0.10	23	0.40
9710	65	Radiology	1	-	-	-	-	-	-	-	1	-
9715	66	Laboratory	38	0.01	13	0.01	12	-	3	-	10	0.01
9720	67	Oxygen	36	0.05	8	-	10	0.01	4	0.02	14	0.10
9725	68	Other Non-Reimbursable - Specify Below	286	5.09	102	3.63	117	1.42	25	6.99	42	7.97
9730	69	Late Fees, Fines or Penalties	33	0.01	11	-	17	-	1	-	4	0.01
9735	70	Federal Income Tax	24	0.07	21	0.36	3	0.04	-	-	-	-
9740	71	State Income Tax	23	0.02	21	0.12	2	0.01	-	-	-	-
9745	72	Local Income Tax	49	0.03	18	0.04	17	0.03	4	0.02	10	0.03
9750	73	Insurance - Officers' Life	3	0.03	-	-	3	0.08	-	-	-	-
9755	74	Promotional Advertising & Marketing	80	0.21	21	0.02	28	0.05	8	1.03	23	0.22
9760	75	Contributions & Donations	29	0.01	7	0.02	18	0.03	2	-	2	-
9765	76	Bad Debt	43	0.11	25	0.11	12	0.03	-	-	6	0.19
9770	77	Parenteral Nutritional Therapy	-	-	-	-	-	-	-	-	-	-
	78	Total Non-Reimbursable Expenses		5.85		4.38		1.78		8.16		8.93
	79	**Total Ancillary / Support Cost**		**94.60**		**85.06**		**79.45**		**89.55**		**110.71**
SCHEDULE D CAPITAL COSTS												
8010	1	Depreciation - Building	237	4.46	71	3.90	111	3.30	26	2.97	29	5.88
8020	2	Amortization - Land Improvements	152	0.42	42	0.25	59	0.20	22	0.42	29	0.66
8030	3	Amortization - Leasehold Improvements	175	0.48	70	0.68	79	0.70	11	0.27	15	0.28
8040	4	Depreciation - Equipment	407	1.87	144	1.64	181	1.51	37	1.17	45	2.39
8050	5	Depreciation - Transportation Equipment	215	1.17	65	1.72	98	1.39	28	1.24	24	0.76
8060	6	Lease And Rent - Building	199	9.60	82	12.43	83	8.45	12	7.34	22	9.79
8065	7	Lease And Rent - Equipment	280	1.32	92	1.23	140	1.14	15	1.36	33	1.48
8071	8	Interest Expense - Property & Plant	124	1.22	39	2.35	70	1.80	5	0.35	10	0.52
8072	9	Interest Expense - Equipment	81	0.04	30	0.05	41	0.09	3	0.01	7	0.01
8080	10	Amortization of Financing Costs	60	0.12	14	0.09	34	0.26	5	0.10	7	0.03
8090	11	Home Office Costs - Capital	329	1.73	130	2.59	143	2.21	25	1.83	31	1.00
	12	Total Cost of Ownership Group A		22.43		26.93		21.05		17.06		22.80
8500	13	Renovations	58	0.47	12	0.13	20	0.14	7	0.26	19	0.89
		Grand Total Cost of Ownership		**22.90**		**27.06**		**21.19**		**17.32**		**23.69**
SUMMARY												
Schedule B-1		Protected		36.84		34.45		34.45		34.96		39.99
Schedule B-2		Direct		225.38		234.49		207.85		216.22		236.54
Schedule C		Ancillary / Support (Reimbursable)		88.75		80.68		77.67		81.39		101.78
Schedule D		Capital		22.90		27.06		21.19		17.32		23.69
		Total Medicaid Reimbursable Cost		**373.87**		**376.68**		**341.16**		**349.89**		**402.00**
Schedule C		Medicaid Non-Reimbursable		5.85		4.38		1.78		8.16		8.93
		Grand Total Cost		**$ 379.72**		**$ 381.06**		**$ 342.94**		**$ 358.05**		**$ 410.93**