Other formats and languages
You can get this document in other languages, large print, braille or a format you prefer free of charge. Contact Medicaid Federal Policy at jesse.anderson@oha.oregon.gov or 503-385-3215 (voice/text). We accept all relay calls.

Public notice

Notice of intent: OHA will amend the Medicaid State Plan to remove ICF/DD state plan section

Date: July 14, 2026

Contact: Jesse Anderson, State Plan manager

Comments due: 5 p.m. Friday, Aug. 7, 2026

Oregon Health Authority (OHA) will submit a State Plan Amendment (SPA) to remove reimbursement of intermediate care facility (ICF) services for individuals with intellectual and developmental disabilities (I/DD) from the state plan.

Oregon's last ICF for individuals with I/DD, Fairview Training Center, closed March 1, 2000. At that time, Oregon did not update the state plan to reflect this change. This submission will remove Attachment 4.19-D, Part 2, and make technical changes to the preprint admin section related to this removal.

There is no estimated cost for this change.

Obtaining SPA language

The following pages show edits to existing State Plan language in the proposed SPA. You can also view the full State Plan, approved SPAs and proposed SPAs on the OHA website.

How to comment:

OHA welcomes public review and input. Please send written comments by 5 p.m. Aug. 7, 2026, to jesse.anderson@oha.oregon.gov.

AMOUNT, DURATION AND SCOPE OF MEDICAL
AND REMEDIAL CARE AND SERVICES PROVIDED TO THE CATEGORICALLY NEEDY

15.a. Intermediate care facility services (other than such services in an institution for mental diseases) for persons determined in accordance with section 1902(a)(31)(A) of the Act, to he in need of such care.

☐ ~~☒~~ Provided: ☒ ~~☐~~ Not Provided ~~limitations~~ ☐ ~~☒~~ With limitations*

b. Including such services in a public institution (or district part thereof) for Individuals with Intellectual Disabilities ~~the mentally retarded or~~

☐ ~~☒~~ Provided: ☒ ~~☐~~ Not Provided ~~limitations~~ ☐ ~~☒~~ With limitations*

16. Inpatient psychiatric facility services for individuals under 22 years of age.

☒ Provided: ☐ No limitations ☒ With limitations*

17. Nurse-midwife services.

☒ Provided: ☐ No limitations ☒ With limitations*

18. Hospice care (in accordance with section 1905(o) of the Act.

☒ Provided: ☐ No limitations ☒ With limitations*

☒ Provided in accordance with section 2302 of the Affordable Care Act
☒ With limitations*

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* Description provided on Attachment.

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT
State/Territory: OREGON

AMOUNT, DURATION, AND SCOPE OF MEDICAL AND REMEDIAL CARE AND SERVICES PROVIDED TO THE CATEGORICALLY NEEDY

LIMITATIONS ON SERVICES (Cont.)

15.a. Intermediate care facility services (other than such services in an institution for mental diseases) for persons determined in accordance with section 1902(a)(31)(A) of the Act, to be in need of such care ~~Intermediate Care Facilities' Services~~

~~Intermediate care facility services are provided subject to maximum cost reimbursement.~~

~~15~~.b. Including such services in a public institution (or district part thereof) for the mentally retarded Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IID) ~~the Mentally Retarded or Persons with Related Conditions (ICF/MR)~~

~~Intermediate care facilities for the mentally retarded or persons with related conditions are provided within the limitations set forth in Oregon Administrative Rules 309-43-000 through 309-43-200.~~ ICF/DD facilities closed in Oregon

16. Inpatient Psychiatric Facility Services for Individuals Under age 21

Payment for persons under age 21 in inpatient psychiatric facilities will be made for individuals who have had a pre-admission screening in accordance with 42 CFR 441 Subpart D, except in an emergency, and who are certified as eligible for payment by the Mental Health and Developmental Disability Services Division or its designee.

17. Nurse Midwife Services

Nurse Midwife and other services within the scope of practice of a licensed nurse practitioner are provided on the same basis as physician services.

INTERMEDIATE CARE FACILITIES FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (ICFs/DD)

Reserve for future use

Oregon's final ICF/DD closed March 1, 2000.

~~Reimbursement for services provided by Intermediate Care Facilities for the Mentally Retarded (ICFs/MR) for Medicaid recipients is made by the Mental Health and Developmental Disability Services Division (the Division). The Division determines rates in accordance with the following principles, methods, and standards which comply with 42 CFR 447.250 through 447.256.~~

~~I. Reimbursement Principles~~

~~The payment methodology for ICFS/MR is based on the following:~~

~~A. Development of model budgets which represent 100% of the reasonable costs of an economically and efficiently operated facility;~~

~~B. Annual review and analysis of allowable costs;~~

~~C. The use of interim rates (per diem) and retroactive year-end cost settlements, capped by a maximum allowable cost for each facility based on the type of facility and resident classification; and~~

~~D. The lower of allowable costs or maximum costs.~~

~~II. Classification of ICF/MR Facilities~~

~~Three classes of ICFs/MR have been established based on classification of residents, size of the facility, and staffing requirements.~~

~~A. "Small Residential Training Facility" (SRTF) means a Title XIX certified facility having fifteen or less beds and providing active treatment.~~

~~B. "Large Residential Training Facility" (LRTF) means a Title XIX certified facility having from 16 to 199 beds that provides active treatment. The LRTF model budget may be applicable to a SRTF which is constructed and programmed to serve residents who are not capable of self-preservation in emergency situations.~~

C. "Full Service Residential Training Facility" (FSRTF) means a facility having 200 or more certified ICF/MR beds providing the full range of active medical and day treatment services required in state and federal rules and regulations. The facility may be less than 200 beds if it meets all of the following criteria:

1. It is a certified ICF/MR and is licensed as a nursing home for the mentally retarded;

2. It serves a high percentage of clients who are non-ambulatory, medically fragile or in some other way seriously involved;

3. Its location is such that professionals with the knowledge of medical and dental needs of people with severe mental and physical handicaps are not generally available and must be hired as permanent staff;

4. It serves any and all clients referred by the Division.

III. Classification of Residents

The classification of each resident in an ICF/MR is determined by use of the Division's Resident Classification Instrument.

A. "Class A" includes any of the following:

1. Children under six years of age;

2. Severely and profoundly retarded residents;

3. Severely physically handicapped residents; and/or

4. Residents who are aggressive, assaultive or security risks, or manifest severely hyperactive or psychotic-like behavior.

B. "Class B" includes moderately mentally retarded residents requiring habilitative training.

C. "Class C" includes residents in vocational training programs or sheltered employment. These training programs or work situations must be an integral part of the resident's active treatment program.

IV. Rate Setting - SRTFs and LRTFs

A. For each SRTF and LRTF, the Division develops an interim rate based upon the actual licensed capacity and staffing ratios

required under the administrative rules to serve the anticipated mix of class A, B, and C residents. See pages 7 through 10 of this portion of the State plan for examples of the model interim rate worksheets. Each interim rate is calculated as the lesser of the facility's model budget rate (1) or projected net per them cost (2).

1. The model budget represents 100% of reasonable per them costs of efficiently and economically operated facilities of that size.

a. The model budget consists of two major cost categories: Base Costs and Labor Costs.

i. Base Costs (e.g., rent, utilities, administration, general overhead) are based on amounts determined by the State to be reasonable in similar sizes and types of residential facilities. The model budget rate consists of a standard per diem rate per resident for each class of facility.

ii. Labor Costs (e.g., for direct care, active treatment, and support staff) are broken into various components. The model budget cost for each component is developed based on requirements in federal regulations, State regulations, the State's experience in State-operated ICFs/MR, and costs determined to be reasonable in similar facilities. Each component within the labor category has a model budget rate developed.

b. The facility's model budget rate is adjusted by the most recently available resident occupancy information, but not lower than 95% of the facility's licensed bed capacity.

i. The model budget rate at 100% occupancy is multiplied by the number of resident days at 100% occupancy to yield the ceiling amount in dollars.

ii. The ceiling amount is divided by the greater of:

The number of resident days projected for the facility for the upcoming fiscal period; or

95% of the total possible resident days available for a facility of that licensed capacity for the fiscal period.

c. Model budgets for SRTFs and LRTFs are reviewed annually and adjustments are made based on inflation, economic

trends or other evidence supporting rate changes, such as directives from the legislature or changes in program design.

d. Model budgets will be rebased as a result of desk or field audits of the providers' cost statements.

2. The projected net per diem cost is usually derived from the facility's latest ICF/MR Cost Statement, revised to include any adjustments applied to the per them reimbursement rate schedule for subsequent periods. Adjustments have historically fallen into four categories:

a. Corrections to depreciation;

b. Modifications of indirect cost allocations;

c. Unallowable costs; or

d. Offsets of expenses against income and donations as described in the administrative rules.

However, if requested by the facility and agreed to by the Division, the facility may substitute actual allowable costs gathered from at least three months of data more recent than the latest ICF/MR Cost Statement, revised to include any adjustments applied to the per them reimbursement rate schedule for subsequent periods.

a. The Division will consider recent data which is the equivalent of an interim cost report by the facility.

b. The Division will compare actual allowable costs derived from the recent data with the model budget rate and will assign a new interim rate based upon the lesser of the two.

3. The facility or the Division may request a per diem rate adjustment if a significant change in allowable costs can be substantiated.

4. The Division pays an interim rate to each SRTF and LRTF through the end of each fiscal year. The actual (final) payment, called the year-end settlement, is discussed in part B of this section.

In the year-end settlement, the Division takes into account the interim rate payments already made and compares those payments with the settlement rate.

B. For each SRTF and LRTF, the Division establishes a year-end settlement rate on a retrospective basis for the period covered by the respective cost statements and issues an official notice to each facility indicating the exact amount of the retroactive settlement. The settlement rate is calculated as the lower of the ceiling rate (1) or the actual net per them cost (2):

1. Ceiling rate: The facility's model budget rate will be revised, using the worksheets shown at pages 8 through 10 of this portion of the State plan, to reflect the actual number and classification of residents for the period. The product of the resulting revised rate at 100% occupancy and the number of resident days at 100% occupancy shall be the ceiling amount in dollars. The quotient of the ceiling amount and actual resident days in the period will be the ceiling rate subject to the following modifications:

a. If the facility is occupied at 95% or more of its licensed bed capacity in the area designated for ICF/MR services, the quotient of the ceiling amount and actual resident days in the period shall be the ceiling rate.

b. If the facility is occupied at less than 95% of its licensed bed capacity in the area designated for ICF/MR services, the quotient of the ceiling amount and product of 95% of the licensed bed capacity and the number of calendar days in the fiscal period shall be the ceiling rate.

2. Actual net per diem cost. The quotient of actual allowable costs, as adjusted in accordance with this plan, and actual resident days for the period, shall be the actual net per diem cost.

3. The methodology for calculating the year-end settlement rate and amount for SRTFs and LRTFs is shown on pages 11 and 12 of this portion of the State plan.

V. Rate Setting - FSRTFs

A. For each FSRTF, the Division develops an interim rate based on the facility's projected costs. The facility or the Division may request a rate adjustment if the basis for the prospective rate has changed and a significant change in projected costs can be substantiated.

B. For each FSRTF, the Division develops a year-end settlement rate based upon actual costs.

VI. Costs and Services Billed

A. Reimbursement by the Division is based on an all-inclusive rate, which constitutes payment in full for ICF/MR services. The rate established for an ICF/MR includes reimbursement for services, supplies, and facility equipment required for care by state and federal standards. Payment for costs outside of the all inclusive rate may be authorized in specific circumstances according to criteria established in Oregon Administrative Rules. These include: the circumstance of an individual admitted to or residing in a privately operated ICF/MR who needs diversion or crisis services in order to avoid admission to a state-operated ICF/MR; the circumstance of an individual not admitted to, but residing in, a privately operated ICF/MR who is occupying a vacant or reserved bed and needs diversion or crisis services; and the circumstance of costs incurred which are related to the approved plan for diversion or crisis services.

B. Billings to the Division shall in no case exceed the customary charges to private clients for any like item or service charged by the facility.

C. The Division may make a reserved bed payment for those residents whose Individual Program Plan provides for home visits and/or development of community living skills. Reserved bed payments may be made for temporary absences due to hospitalization or convalescence in a nursing facility. Reserved bed payments shall be limited to 14 days in any 30 day period unless prior authorized by the Division. Reimbursement will only be made to providers who accept Title XIX payment as payment in full.

VII. Cost Statements Audited

The Division shall audit each ICF/MR cost statement within six (6) months after it has been properly completed and filed with the Division. The audit will be performed either by desk review or field visit.

VIII. Provider Appeals

A letter will be sent notifying the provider of the interim per diem rate and/or the year-end settlement rate. Providers shall notify the Division in writing within 15 days of receipt of the letter, if the provider wishes to appeal the rate. Letters of approval must be postmarked within the 15 day limit.

EXAMPLE ONLY

Calculation of Interim Rate
July 1, 1991

Cost From Fiscal Year 1989-90 Audit Report	$96.69 (1)
July 1, 1990 Inflation Factor	1.04
	100.56
July 1, 1991 Inflation Factor	1.044
Projected Net Per Diem Cost	$104.98
Adjusted Model Budget Rate	$ 99.50
Lower Amount is New Interim Rate	$ 99.50

(1) Cost statement and desk review for FY 1990-91 not available at time of interim rate calculation.

INTERIM RATE FOR JULY 1, 19 — EXAMPLE ONLY

Category		Original Model Budget	Adjustments	Adjusted Model Budget
I	Base Costs	$0.00	$0.00	$0.00
II	Administration			
A.	Administrator	0.00		0.00
B.	Assistant Administrator	0.00		0.00
C.	Other Administration	0.00		0.00
	Sub-Total	0.00	0.00	0.00
III	Active Treatment			
A.	Psychology	0.00		0.00
B.	Social Work	0.00		0.00
C.	Speech Therapy	0.00		0.00
D.	Physical Therapy	0.00	0.00 3.	0.00
E.	Occupational Therapy	0.00		0.00
F.	Recreational Therapy	0.00		0.00
	Sub-Total	0.00	0.00	0.00
IV	Direct Care Staffing	0		0
A.	Direct Care Staff	0.00	0.00 4.	0.00
B.	Supervisory Staff	0.00	0.00 5.	0.00
	Sub-Total	0.00	0.00	0.00
V	Other Staff			
A.	Skill Trainer/QMRP	0.00		0.00
B.	Nursing	0.00		0.00
C.	Pharmacist	0.00		0.00
D.	Dentist	0.00		0.00
E.	Dietitian	0.00		0.00
F.	Food Service	0.00		0.00
G.	Laundry	0.00		0.00
H.	Housekeeping	0.00		0.00
I.	Maintenance	0.00		0.00
J.	In-Service Training	0.00		0.00
K.	Receiving/Warehousing	0.00		0.00
	Sub-Total	0.00	0.00	0.00
VI	Medical Services	0.00	0.00	0.00
VII	Day Programs	0.00	0.00	0.00
	TOTAL	$0.00	$0.00	$0.00

INTERIM RATE
FOR JULY 1, EXAMPLE ONLY

1. Period	Days in Period		Licensed Beds		Capacity Days
7-1-90 thru 6-30-91	365	X	0	=	0

2. Residents by Classification (By Cottage)	Resident Days	/	Days in Period	=	Average Residents by Classification
A.	0		365		0.00
B.	0		365		0.00
C.			365		0.00
Total	0		365		0.00

3. Physical Therapy Classification	Hours Per Day per Resident	X	Average Residents Per Day	=	Resident Hours Per Day
A.	0.11		0.00		0.00
B.	0.04		0.00		0.00
C.	0.01		0.00		0.00
Total	0.16		0.00		0.00

Hourly Rate	14.04
Daily Rate (Total * Hourly Rate)	0.00
Average Residents per Day	0
Per Resident Day (Daily Rate*Average Residents)	
Per Resident Day Adjustment	1.16
Total per Resident Day	

INTERIM RATE
FOR JULY 1, 19 EXAMPLE ONLY

4. Direct Care Staff

Classification	Average Res. Days	/=	Shift	/=	Shift	/=	Shift	Total
A.	0	8	0.000	8	0.000	16	0.000	
B.	0	16	0.000	8	0.000	16	0.000	
C.	0	32	0.000	16	0.000	32	0.000	
Total	0		0.000		0.000		0.000	
Rounded Total			0		0		0	= 0

Posting Factor X 1.63

Total Staff 0.00

Rounded 1

0 Staff X 40 Hrs X 52 Wks / 365 Days / 84 Avg Res Per Day

X $6.26 Hourly Rate X 1.2395 OPE = 0.00 Rate Per Resident Day.

5. Direct Care Supervisory Staff

0 Direct Care Staff / 7 = 0.00 Supervisors Rounded 0
0 Staff X 40 Hrs X 52 Wks 365 Days / 84.00 Avg Res Per Day

X $6.16 Hourly Rate X 1.2395 OPE = 0.00 Rate Per Resident Day.

EXAMPLE ONLY

SETTLEMENT COMPUTATION
For the Period 7-1-90 through 6-30-91

	7/1/90 Through 6/30/91
Model Budget @ 100% Capacity	$95.32
Capacity Days	3,650
Ceiling Dollars	$347,918.00
Actual Resident Days	3,554
Ceiling Rate	$97.89
Total Expenditures Per Cost Statement	$341,072.00
Less: Adjustments	.00
Net Allowable ICF/MR Expenditures	$341,072.00
Actual Resident Days	3,554
Actual Net Per Diem Cost	$95.97
Settlement Rate (Lesser of Ceiling or Actual Net Per Diem Cost)	$95.97

TN# 91-27 Date Approved: 8/24/92
Supersedes TN# --- Effective Date : 10/1/91

EXAMPLE ONLY

COMPUTATION OF SETTLEMENT AMOUNT
For the Period 7-1-90 through 6-30-91

The following computation for the period 7-1-90 through 6-30-91 discloses that:

1. The ICF/MR owes the Mental Health Division
or
2. The Mental Health Division owes the ICF/MR $1,916.40

ICF/MR FACILITY VENDOR #

Mo./Yr. Service	Settlement Rate	Interim Rate	Settlement rate minus Interim Rate	Resident Days	Amount
7/90	$95.97	$96.59	($.62) (1)	310	($192.20)
8/90	95.97	95.32	.65	310	201.50
9/90	95.97	95.32	.65	270	175.50
10/90	95.97	95.32	65	279	181.35
11/90	95.97	95.32	.65	270	175.50
12/90	95.97	95.32	.65	305	198.25
1/91	95.97	95.32	.65	310	201.50
2/91	95.97	95.32	.65	280	182.00
3/91	95.97	95.32	.65	310	201.50
4/91	95.97	95.32	.65	300	195.00
5/91	95.97	95.32	.65	310	201.50
6/91	95.97	95.32	.65	300	195.00

Total $1,916.40

Facility _____

_____

_____

(1) This interim rate was paid prior to the rate revision in the letter dated 7-30-90.

Instructions for Preparation of the Newly Revised AFS ICF/MR Cost Statement

INTRODUCTION

The following instructions, based on the rules in the ICF/MR provider guide, will help clarify and give direction in completing the ICF/MR Cost Statement. Additional explanation to specific questions may be obtained by contacting Adult and Family Services Division. FSRTFs may disregard these instructions and use the Medicare Form 2552 portion of the ICF/MR Cost Statement and chart of accounts.

FILING OF ICF/MR COST STATEMENT

Generally, cost statements are filed on an annual basis, and are due within 90 days of the facility's REPORTING period end. Improperly completed or incomplete cost statements will be returned for proper completion, to be returned to AFS within 30 days. See Rule 461-17-920 of the ICF/MR provider guide for further explanation.

MIXED LEVEL OF CARE FACILITIES

If a facility provides either a skilled or semi-skilled level of care in addition to the ICF/MR level of care, the Nursing Home Cost Statement shall be completed first, so that only those dollar amounts related to the ICF/MR level of care are entered on the ICF/MR Cost Statement.

If a legal entity operating an ICF/MR program also operates programs or businesses not reimbursable under Title XVIII or Title XIX, at its discretion, the facility may decide to separate the non-ICF/MR costs before the cost statement is done, or in the adjustment column of the cost statement.

Page 1

The first page of the cost statement is used to identify the facility, list the facility's public billing rates, provide space for signature by the responsible parties, and provide space for other related information.

SIGNATURES

Both the preparer, if not an employee of the provider, and the owner or individual who normally signs the Federal Income Tax Return or other report shall sign the ICF/MR Cost Statement.

Page 2

The second page is used to identify the owners and officers, their ownership interest in the facility, services they performed for the facility, and other related information.

Page 3

The third page is used to identify other businesses with which the owners are involved, the facility administrator, and other related information.

ADMINISTRATOR SUMMARY

Include all of the designated administrators for the cost statement period and their dates of service as administrator of the facility. Also, list the current administrator.

Page 4

The fourth page provides space for additional explanation of any item on the cost statement, and space for information on the facility and equipment.

Page 5

Page 5 is the beginning of the financial section of the cost statement.

FINANCIAL SECTION

The financial section of the cost statement has been designed so that a provider can determine his net allowable costs, and determine by cost finding his per diem cost for the ICF/MR program.

REVENUE SCHEDULE

The provider shall include all of his revenue by appropriate account as described in the chart of accounts.
Except for those facilities providing a skilled or semi-skilled level of care, the first column shall include all revenue of the facility and shall be reconcilable to the facility's Income Statement or Profit and Loss Statement, and to the appropriate IRS Reports. For those facilities providing a skilled or semi-skilled level of care, see "Mixed Level-of-Care Facilities" above.

Any difference between net income per ICF/MR Cost Statement and net income per IRS report shall be reconciled on Schedule A.

The second column shall include revenues allocable from a home office net of adjustments and reclassifications.

The third column is designed so the provider can make adjustments and reclassifications to the gross revenue shown in the first column. These adjustments and reclassifications shall be made according to the provisions of the ICF/MR provider guide before the cost statement is submitted.

The first three columns total to the fourth column.

Page 6

Page six is the beginning of the base cost schedule.

BASE AND LABOR COST SCHEDULES

The provider shall include all of his expenses by appropriate account as described in the chart of accounts.

Except for those facilities providing a skilled or semi-skilled level of care, the first column shall include all expenses of the facility, and shall be reconcilable to the facility's Income Statement or Profit and Loss Statement, and to the appropriate IRS reports. For those facilities providing a skilled or semi-skilled level of care, see "Mixed Level-of-Care Facilities" above.

The second column shall include expenses allocable from a home office. This column shall be reconcilable to the home office financial statements and records. The amounts allocated shall be net of reclassifications and adjustments per provisions of this guide. See Rule 461-17-890 of the ICF/MR provider guide.

The third column is designed so the provider can make adjustments and reclassifications to the gross facility expenses in the first column per provisions of the ICF/MR provider guide. These adjustments and reclassifications shall be made before the ICF/MR Cost Statement is submitted to the Division.

If an adjustment is for a revenue producing activity relating to a non-allowable cost, the revenue shall be offset against the appropriate expense if the revenue is less than two per cent of the total provider expense. If the revenue is greater than two percent of the total provider expense, costs must be allocated to this area as described in the discussion for Cost Area Allocations.

The fourth column shall include only the net allowable costs attributable to the provider per the provisions of this guide. The first three columns total to the fourth column.

Page 7

Page seven is the last page of the base cost schedule.

Page 8

Page eight is the beginning of the labor cost schedule. See the instructions for base and labor costs above.

Page 9

Page nine is the last page of the labor cost schedule.

Page 10

Page ten shows in total the payroll taxes which are to be allocated to the various labor cost categories, and provides a form for the return on owner's equity calculation.

SCHEDULE OF PAYROLL TAXES AND EMPLOYEE BENEFITS

The allowable Total Employee Benefits and Taxes (Acct. #3200), is to be allocated to the appropriate payroll and employee benefits account in each "Labor Cost" category on the cost statement by actual cost, or by percentage of payroll category amount to the total facility payroll.

RETURN ON EQUITY

The return on owner's equity is calculated on page 10 of the cost statement. The rate of return is identified in Rule 461-17-860 of the IFC/MR provider guide. This same rule defines allowable equity to be included in the per diem rate. Non-profit corporations should not make this calculation since they are not allowed a return on equity.

Page 11

Page 11 is the first page of the balance sheet, and is used to identify the facility's assets.

The balance sheet must be completed as it is presented in the ICF/MR Cost Statement. Substituting another balance sheet will not suffice.

Page 12

Page 12 is the last page of the balance sheet, and is used to show the facility's liabilities and capital.

Page 13

COST AREA ALLOCATIONS SCHEDULE FOR FACILITIES WITH OTHER REVENUE PRODUCING PROGRANIS

This schedule is designed to develop the ratios to be used in allocating costs to different levels of care. If a facility provides either a skilled or semiskilled level of care in addition to the ICF/MR level of care, or operates programs or businesses not reimbursable under Title XVIII or Title XIX, see "Mixed Level of Care Facilities" above. If there is no revenue producing activity related to non-allowable cost5 which generates revenue in excess of 2-, of the total gross expenses, this schedule need not be completed.

If an allocation method other than that specified in the schedule is Used, an explanation of the method and reason for its use must be provided on page 4 of the cost statement. A supplement to the schedule may be needed if there is insufficient space to adequately show a different allocation. The use of a different allocation method is to be used only if it is more reasonable and accurate than the prescribed method, and is subject to approval by the Division.

Each level-of-care column should contain the resident days or square related to that level-of-care by cost area as designated on the schedule. If the designation is for resident days, resident days by licensed bed in the designated ICF/MR area should be used. If the designation is for square footage of common areas, including dining, administrative offices, etc. should not be included in the square footage totals where they are used, in the same proportionate ratio by all levels of care.

The allocation base column is the total of the level-of-care columns for each cost area.

The net cost area expense column shows the dollar amount of net allowable expenses for each cost area.

The multipliers shown in the last column are used to develop the dollar amounts for the Allocated Costs schedule. Each multiplier is computed by dividing the net cost area expense by the allocation base for that cost area. If costs can be directly related to a level of care, such as might be the case for certain salaries, a multiplier should not be developed since the costs can be entered directly on the Allocated Costs schedule.

Page 14

ALLOCATED COSTS SCHEDULE

This schedule is designed to show allowable costs for the ICF/MR program by cost area, and to calculate the ICF/MR cost per day.

If no allocation via the Cost Area Allocations schedule is required, the dollar amount for each cost area will be the total net allowable expense from the base and labor cost schedules. If the allocations schedule was used, the dollar amount for each cost area is the product of the multiplier for that cost area and the level-of-care sub-total from page 13.

The grand total of the ICF/MR cost areas divided by resident days by licensed bed in the designated ICF/MR service area determines the ICF/MR cost per day.

Page 15

Page 15 provides space for explanation of the miscellaneous accounts and other accounts as needed, and space for reconciliation calculations.

Page 16

RESIDENT CLASSIFICATION REPORT

If the resident day count by level of care is the same as the resident day count by licensed bed, this should be indicated on the second schedule of this report instead of unnecessarily repeating the day count.

Page 17

BED CAPACITY SCHEDULE

The "change" columns of this schedule should indicate the total number of beds at the date of change in the number of beds.

STAFFING RATIO REPORT FOR DIRECT CARE STAFF

Only the direct care staff as defined in the ICF/MR provider guide and direct care supervisors that worked during the shift, and the total number of hours they worked for that shift should be included in this report.

Page 18

STAFFING RATIO REPORT FOR SECURE WARD STAFF

Only the secure ward staff and supervisors that worked during the shift, and the total number of hours they worked for that shift should be included in this report.

CHART OF ACCOUNTS

RESIDENT REVENUES

The Private Resident, Other Governmental Supported Resident, and Medicaid Resident revenue accounts are for routine care charges. Revenues generated by charges for ancillary services and supplies are to be included in one of the other appropriate revenue accounts.

Acct. 2120 - Private Resident - ICF/MR
This account includes revenues for routine services provided to private residents that come under the ICF/TIR classification as defined in Rule 461-17-600.

Acct. 2140 - Private Resident - Other
This account includes revenues for routine services provided to private residents that do not come under the ICF/MR, skilled, or semi-skilled classifications. The classifications and amounts should be specified on Schedule A.

Acct. 2250 - Other Governmental Supported Resident
This account includes revenues for routine services from other governmental programs, such as VA. Programs and amounts should be specified on Schedule A.

Acct. 2320 - Medicaid Resident - ICF/MR
This account includes revenues for routine services provided to Medicaid residents that are classified as ICF/MR by the Division.

Acct. 2400 - Physical Therapy
This account includes revenue for ancillary physical therapy services, not provided as part of routine care.

Acct. 2410 - Speech Therapy
This account includes revenue for ancillary speech therapy services, not provided as part of routine care.

Acct. 2420 - Occupational Therapy
This account includes revenue for ancillary occupational therapy services. not provided as part of routine care.

Acct. 2500 - Nursing Supplies
This account includes revenue for nursing supplies not provided as part of routine care.

Acct. 2510 - Prescription Drugs
This account includes revenue for prescription drugs not provided as part of routine care.

Acct. 2520 - Laboratory
This account includes revenue for laboratory work, supplies and services, not provided as part of routine care.

Acct. 2530 - X-Ray
This account includes revenue for x-ray work, supplies, and Services not provided as part of routine care.

Acct. 2600 - Barber and Beauty Shop
This account includes revenue for barber and beauty services and supplies not provided as part of routine care.

Acct. 2610 - Personal Purchase Income
This account includes revenue from resident purchases of incidental items not accounted for in any other revenue account and not provided as part of routine care.

Acct. 2700 - Miscellaneous Resident Revenue
If revenue is included in this account, items and amounts are to be specified on Schedule A.

Other Revenue

The following accounts are to be used to record revenues not as likely to come directly from residents as the foregoing revenues.

Acct. 2800 - Grants
This account includes income from grants.

Acct. 2810 - Donations
This account includes income from donations.

Acct. 2820 - Interest Income
This account includes interest income generated by loans.

Acct. 2830 - Rental Income
This account includes revenue generated by rental of equipment and facilities.

Acct. 2840 - Staff and Guest Food Sales
This account includes revenue from sale of food to staff and guests.

Acct. 2850 - Concession Income
This account includes revenue from concession sales, including candy machines, soft drink machines, and cigarette machines.

Acct. 2900 - Miscellaneous Revenue
If revenue is included in this account, items and amounts are to be specified on Schedule A.

Base and Labor Costs

The following accounts are to be used to classify expenses.

Base Costs

These accounts are for costs other than salaries and certain consulting fees.

General & Administrative

Acct. 3310 - Office Supplies and Printing
All office supplies, printing, small equipment of an administrative use not requiring capitalization, postage, printed materials including manuals and educational materials are to be included in this account.

Acct. 3510 - Legal and Accounting
Legal fees applicable to the facility and attributable to resident care are to be included in this account. Retainer fees are not a specific resident related cost and shall be adjusted as non-allowable. Legal fees attributable to a specific resident shall also be adjusted as non-allowable. Accounting and bookkeeping expenses of a non-duplicatory nature including accounting related data processing costs are also to be included in this account.

Acct. 3520 - Management fees
Management fees as defined in Rule 461-17-895 are to be included in this account.

Acct. 3530 - Donated Services
Donated services by non-paid workers as defined in Rule 461-17-810 are to be included in this account. The account should show the actual expenses in Column 1. Adjustments and reclassifications to appropriate salary accounts shall be made in Column 3. Attach worksheet to show adjustments and reclassifications.

Acct. 3610 - Communications
Telephone and telegraph expenses are to be included in this account.

Acct. 3711 - Travel - Motor Vehicle - Medical
This account includes medically related costs attributable to vehicle operation for facility and resident care use only. Personal use shall be separated from this account as an adjustment. Other expenses of auto insurance, repairs and maintenance, gas and oil, and reimbursement of actual employee expenses attributable to facility business should be included in this account. Auto allowances that are not documented by actual expenses will be reclassified to the appropriate salary or payroll account or adjusted as a non-allowable expense.

Acct. 3712 - Travel - Motor Vehicle - Non-Medical
This account includes the same kinds of costs described for Acct. 3711, Travel – Motor Vehicle - Medical, except they are not medically related. See Rule 461-17-656 of the ICF/MR provider guide.

Acct. 3721 - Travel - Other - Medical
This account includes all medically related travel expenses not related to the use of a vehicle belonging to the facility or an employee, including board and room on business trips, airline and bus tickets. These expenses should be attributable to and related to resident care or this account should be adjusted for expenses attributable to non-resident care travel.

Acct. 3722 - Travel - Other - Non-Medical
This account includes the same kinds of costs described for Acct. 3721, Travel - Other - Medical, except they are not medically related. See Rule 461-17-656 of the ICF/MR provider guide.

Acct. 3809 - Other Interest Expense
Only interest not related to purchase of facility and equipment (including vehicles) is to be included in this account.

Acct. 3810 - Advertising and Public Relations
Advertising and public relations expenses are to be included in this account. See Rule 461-17-910 for definition of non-allowable portion.

Acct. 3320 - Licenses and Dues
License and dues expenses are to be included in this account.

Acct. 3830 - Bad Debts
Bad debts associated with Title XIX recipients are allowable. All other bad debts shall be adjusted as non-allowable.

Acct. 3840 - Freight
This account includes shipping charges paid by the provider, unless they should be capitalized as part of a capital asset.

Acct. 3910 - Miscellaneous
This account includes general and administrative expenses not otherwise includable in the General and Administrative Cost Area. These expenses are to be described on Schedule A.

Shelter

Acct. 4310 - Repair and Maintenance
This account contains all material costs entailed in the maintenance and repair of the building and departmental equipment.

Acct. 4510 - Purchased Services
This account contains all expenses paid for outside services purchased in the maintenance and repair of building, building equipment and department equipment. It is also to include items such as lawn care by an outside service, security service, etc.

Acct. 4610 - Real Estate and Personal Property Taxes
Real estate and personal property tax expenses are to be included in this account.

Acct. 4620 - Rent
Rent attributable to the lease of a facility is to be included in this account.

Acct. 4630 - Lease
Lease expenses of equipment, vehicles, and other items separate from rent of a facility are to be included in this account.

Acct. 4640 - Insurance
This account includes all insurance expenses except auto insurance, which should be classified under Travel - Motor Vehicle.

Acct. 4710 - Depreciation - Land Improvements
See Rules regarding capital assets and depreciation.

Acct. 4720 - Depreciation - Building
See Rules regarding capital assets and depreciation.

Acct. 4730 - Depreciation - Building Equipment
See Rules regarding capital assets and depreciation.

Acct. 4740 - Depreciation - Moveable Equipment
See Rules regarding capital assets and depreciation.

Acct. 4750 - Depreciation - Leasehold Improvements
See Rules regarding capital assets and depreciation.

Acct. 4809 - Interest
Interest attributable to the purchase of facility and equipment is to be included in this account.

Acct. 4910 - Miscellaneous
This account includes shelter expenses not otherwise includable in the Shelter Cost Area.

Utilities

Acct. 5610 - Heating Oil
Heating oil expense is to be included in this account.

Acct. 5620 - Gas
Gasoline for autos included in Travel - Motor Vehicles.

Acct. 5630 - Electricity
Electricity expense is to be included in this account.

Acct. 5640 - Water, Sewage and Garbage
Water, sewage and garbage expenses are to be included in this account.

Laundry

Acct. 6310 - Laundry Supplies
Laundry supplies expense is to be included in this account.

Acct. 6315 - Linen and Bedding
Linen and bedding expense is to be included in this account.

Acct. 6510 - Purchased Laundry Services
Laundry services purchased from an outside provider are to be included in this account.

Acct. 6910 - Miscellaneous
This account includes laundry costs not otherwise includable in the Laundry Cost Area.

Housekeeping

Acct. 7310 - Housekeeping Supplies
Housekeeping supplies expense is to be included in this account.

Acct. 7910 - Miscellaneous
This account includes housekeeping costs not otherwise includable in the Housekeeping Cost Area.

Dietary

Acct. 8310 - Dietary Supplies
This account includes expenses associated with the serving of food, such as utensils, paper goods, dishware and other items.

Acct. 8410 - Food
This account combines all the costs of prepared foods, meats, vegetables and all manner of food ingredients and supplements. Expenses for candy, food or beverages sold through vending machines, commissary or snack-bar are to be included in the expense account Concession Supplies.

Acct. 8910 - Miscellaneous
This account includes dietary costs not otherwise includable in the Dietary Cost Area.

Nursing Supplies and Services

Acct. 9310 - Nursing Supplies
This account includes costs of supplies used in nursing care covered in Rule 461-17-650 (3).

Acct. 9320 - Drugs and Pharmaceuticals Non-RX
This account includes costs of drugs and pharmaceuticals defined in Rule 461-17-650 (2) (f).

Acct. 9330 - Drugs and Pharmaceuticals - RX
This account includes drug prescription costs defined in Rule 461-17-655(1).

Acct. 9351 - Pharmacy Services and Supplies
Pharmacy supplies and outside services expenses are to be included in this account.

Acct. 9352 - Laboratory Services and Supplies
Laboratory supplies and outside services expenses are to be included in this account.

Acct. 9353 - X-Ray Services and Supplies
X-Ray supplies and outside services expenses are to be included in this account.

Acct. 9354 - Recreation Supplies and Services
Activities supplies and outside services expenses are to be included in this account.

Acct. 9355 - Rehabilitation Supplies and Services
Rehabilitation supplies and outside services expense are to be included in this account.

Acct. 9510 - Physician Fees
Outside physician fees are to be included in this account.

Acct. 9530 - Day Treatment Supplies and Services
Only FSRTF facilities are to use this account, which is to include day treatment supplies and services expense.

Acct. 9950 - Concession Supplies
This account includes costs associated with vending machines and similar resale items.

Acct. 9955 - Barber and Beauty Shop
This account includes barber and beauty related costs. Costs of services and supplies not meeting the definition in Rule 461-17-650(2)(g) shall be adjusted.

Acct. 9960 - Funeral and Cemetery
Funeral and cemetery expenses are to be included in this account.

Acct. 9965 - Personal Purchases
This account includes the costs of all items purchased for resident care and excluded in Rule 461-17-650 as part of the all-inclusive rate unless specifically included in another account. These items would include, but not be limited to, incidental items defined in Rule 461-17-660 authorized for payment from resident funds, and items not routinely furnished to all residents without additional costs.

Acct. 9990 - Miscellaneous
This account includes miscellaneous supplies and services not otherwise includable in the Nursing Supplies and Services Cost Area. Items and amounts are to be listed on Schedule A.

Labor Cost

Payroll Taxes and Employee Benefits

These accounts are to include all payroll taxes and employee benefits. The total net allowable payroll taxes and employee benefits (Acct. #3200) are to be allocated to the appropriate payroll and employee benefit account in each "Labor Cost" category on the cost statement by actual cost, or by percentage of payroll category amount to the total facility payroll.

Acct, 3200 - Total Employee Benefits & Taxes
This account is the total of Acct. 3210 Total Payroll Taxes and Acct. 3220 Employee Benefits.

Acct. 3210 - Total Payroll Taxes
This account includes the payroll taxes FICA, Acct. 3211, State Unemployment, Acct. 32l2, Federal Unemployment, Acct. 3213, Workers' Compensation, Acct. 3214, Tri-Met, Acct. 3215, and any others.

Acct. 3211 - FICA
This account includes the FICA tax.

Acct. 3212 - State Unemployment
This account includes the State unemployment insurance tax.

Acct. 3213 - Federal Unemployment
This account includes the Federal unemployment insurance tax.

Acct. 3214 - Worker's Compensation
This account includes the Worker's Compensation tax.

Acct. 3215 - Tri-Met
This account includes the Tri-Met payroll tax.

Acct. 3216 - Payroll Tax - Other
Any amount showing in this account must be identified.

Acct. 3220 - Employee Benefits
This account includes all employee benefits, and does not include payroll taxes for unemployment insurance and state accident insurance.

Administrative Salaries

Acct. 3110 - Administrator Salary
This account includes all of the compensation received by the administrator. Other compensation including allowances and benefits not documented by specific costs, or similarly accruing to other employees of the facility are to be included in this account as a reclassification.

Acct. 3231 - Employee Benefits & Taxes
This account includes employee taxes and benefits for the administrator, including employee insurance, vacation and sick pay, and other fringe benefits not otherwise accounted for. The costs in this account are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Other - Administrative Salaries

Acct. 3120 - Assistant Administrator Salary
This account includes all compensation received by the assistant administrator. The provisions applicable to the administrator compensation apply.

Acct. 3130 - Salaries - Other Administrative
All clerical, receptionist, ward clerk and medical records personnel salaries are to be included in this account. All home office payroll allocable to the facility is to be included in this account unless it is adequately demonstrated on an attachment to the cost statement that payroll amounts belong in another payroll account.

Acct. 3232 - Employee Benefits and Taxes
This account includes benefits and taxes for the other administrative personnel. The costs in this account are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Nursing Salaries

Acct. 9110 - Salaries - DNS
Director of Nursing Service salary is to be included in this account.

Acct. 9111 - Salaries - RN
Registered Nurse salaries are to be included in this account.

Acct. 9112 - Salaries - LPN
Licensed Practical Nurse and Licensed Vocational Nurse salaries are to be included in this account.

Acct. 9291 - Employee Benefits and Taxes
This account shall include employee benefits and taxes for the DNS, RN's, and LPN's. The costs are to be allocated from Acct #3200 - Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Direct Care Salaries

Acct. 9122 - Salaries - Direct Care
Salaries for the facility's living unit personnel who train residents in activities of daily living and in the development of self-help and social skills are included in this account. This does not include salaries for other professional services included under active treatment services.

Acct. 9123 - Salaries - Direct Care Supervisors
Salaries for direct care supervisors.

Acct. 9124 - Salaries - Secure Ward Staff
Salaries for secure ward staff.

Acct. 9125 - Salaries - Secure Ward Supervisors
Salaries for secure ward supervisors.

Acct. 9292 - Employee Benefits and Taxes
This account includes employee benefits and taxes for direct care staff.
The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Other Salaries

Acct. 4110 - Repair and Maintenance Salaries
This account includes payroll for services related to repair, maintenance and plant operation.

Acct. 6110 - Laundry Salaries
Laundry salaries are to be included in this account.

Acct. 7110 - Housekeeping Salaries
Janitorial salaries and housekeeping salaries are to be included in this account.

Acct. 8110 - Dietary Salaries
Dietary salaries are to be included in this account.

Acct. 9130 - Salaries - Physician
Physician salaries, exclusive of physician fees and consulting services, are to be included in this account.

Acct. 9131 - Salaries - Pharmacy
Pharmacy salaries are to be included in this account.

Acct. 9132 - Salaries - Laboratory
Laboratory salaries are to be included in this account.

Acct. 9133 - Salaries - X-Ray
X-ray salaries are to be included in this account.

Acct. 9134 - Salaries - Activities (Occupational)
Activities (occupational) salaries are to be included in this account.

Acct. 9135 - Salaries - Rehabilitation
Rehabilitation salaries are to be placed in this account.

Acct. 9140 - Salaries - Religious
Relig4ous salaries are to be included in this account.

Acct. 9148 - Salaries - Receiving Warehouse
Only receiving warehouse salaries incurred by FSRTF's are to be included in this account.

Acct. 9149 - Salaries - Other
This account includes Nursing Service Salaries not otherwise includable in the Nursing Service Cost Area. Purchased nursing services are to also be included in this account. Items and amounts are to be specified on Schedule A.

Acct. 9296 - Employee Benefits and Taxes
This account includes benefits and taxes for the employees listed in the cost category. The costs are to be allocated from Acct. #3200 Total Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Active Treatment Services

These accounts include all special programs, except Day Program service costs incurred by FSRTF'S, and professional medical services, except Medical Service costs incurred by FSRTF'S. Included are costs for consultation, treatment and evaluations not paid for separately by the Division. Expenses not required for certification shall be adjusted as non-allowable.

Acct. 9150 - Qualified Mental Retardation Professional
Acct. 9151 - Registered Nurse Consultant (SRTF Only)
Acct. 9152 - Psychologist
Acct. 9153 - Social Worker
Acct. 9154 - Speech Therapist
Acct. 9156 - Occupational Therapist
Acct. 9157 - Recreation Therapist
Acct. 9158 - Physical Therapist
Acct. 9159 - Dietitian
Acct. 9160 - Dentist
Acct. 9161 - Pharmacist
Acct. 9162 - Skill Trainer/Program Coordinator
Acct. 9170 - Other Medical Consultants
Acct. 9297 - Employee Benefits and Taxes

This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Medical Services

These accounts include only medical service program costs incurred by FSRTF's.

Acct. 9180 - Physician Services
Acct. 9181 - Pharmacy Services
Acct. 9182 - Laboratory Services
Acct. 9183 - X-Ray Services
Acct. 9186 - Nursing Services
Acct. 9187 - Dental Services

Acct. 9188 - Central Supply Services

Acct. 9298 - Employee Benefits and Taxes
This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

Day Program Services

These accounts include only Day Program service costs incurred by FSRTF'S.

Acct. 9190 - Day Program Services

Acct. 9299 - Employee Benefits and Taxes
This account includes benefits and taxes for the employees included in this cost category. The costs are to be allocated from Acct. #3200 Total Employee Benefits and Taxes as explained in the above section on the Schedule of Payroll Taxes and Employee Benefits.

State of Oregon
Transmittal #80-31
Department of Human Resources
4.19D, Att. B
ADULT & FAMILY SERVICES DIVISION
Part 2, Page 19

ICF/MR COST STATEMENT

NAME ON LICENSE PROVIDER NO.
MS
MAILING ADDRESS
STREET ADDRESS AFS BRANCH
CITY, STATE, ZIP PHONE
ACCOUNTING AND OTHER DATA
PERIOD OF THIS REPORT: FROM THROUGH
NUMBER OF DAYS IN ABOVE PERIOD ENDING MONTH OF NORMAL/FISCAL YEAR

TYPE OF ORGANIZATION: ☐ INDIVIDUAL ☐ PARTNERSHIP ☐ PROPRIETARY CORPORATION ☐
NON-PROFIT CORPORATION ☐ OTHER: _____
NAME OF HOME OFFICE, IF ANY
ADDRESS PHONE
ACCOUNTANT'S NAME AND/OR FIRM NAME
ADDRESS PHONE
THE BOOKS ARE KEPT AT:
PUBLIC BILLING RATES
DURING THE TIME PERIOD COVERED BY THIS COST STATEMENT, THE RATES THAT WE CHARGED OUR PRIVATE RESIDENTS FOR ICF/MR SERVICES WERE:

INCLUSIVE CLASSIFICATION UNDER WHICH RATES WERE CHARGED*
DATES #1 #2 #3 #4
#5 #6

*Submit an appropriate definition of each classification on a separate schedule and submit a copy with this cost report.

This cost statement has been prepared from information furnished without independent examination by me (us). Since my (our) procedures did not constitute an examination made in accordance with generally accepted auditing standards, I (we) do not express an opinion on these statements.

Title Date

Under penalties of law, I declare that I have examined this cost statement, including accompanying schedules and statements, and that this material is complete, accurate and true and prepared in accordance with the rules of the Adult and Family Services Division of the State of Oregon. I understand that any false statement, claim or document or concealment of material fact herein may be prosecuted under applicable federal or state law.

TN# 80-31 Date Approved: 1/20/81
Supersedes TN # --- Effective Date : 1/1/81

IDENTIFICATION OF OWNERS, PARTNERS, LESSEES, STOCKHOLDERS, **ETC., WITH 5% OR MORE OWNERSHIP IN THIS FACILITY**

NAME	TITLE	RESIDENCE (CITY & STATE	%

COMPENSATION OF OWNERS, PARTNERS, FAMILY MEMBERS, RELATIVES, LESSEES, STOCKHOLDERS, OFFICERS

	NAME	**RELATIONSHIP**	**SERVICE(S) PERFORMED**
1			
2			
3			
4			
5			

	% of customary work week devoted to this facility business	Compensation amount included in this cost statement (omit ¢)	Account number(s) where compensation is included
1 A			
2 A			
3 A			
4 A			
5 A			

OTHER FACILITIES/BUSINESSES FOR WHICH THE OWNERS EXERCISE A 5% OR MORE OWNERSHIP OR CONTROL

OWNER NAME	FACILITY/BUSINESS NAME	%	NATURE OF BUSINESS

ADMINISTRATOR SUMMARY

NAME
DATE OF SERVICE

	Current Administrator

RELATED ORGANIZATIONS*
(*Defined in Rule 461-17-600 of the ICF/MR Provider Guide)

NAME	DESCRIPTION OF SERVICES, NATURE OF FACILITIES, AND SUPPLIES	RELATIONSHIP

Cost of goods or services to the related organization and charge to the facility shall be listed by account on Schedule A.

SPECIAL NOTES PERTAINING TO COST STATEMENT

DATA ON FACILITIES & EQUIPMENT

1 DATE THIS FACILITY ACQUIRED _____ APPROXIMATE AGE OF FACILITY

2 LAND&BUILDING: __OWNED __LEASED EQUIPMENT: __OWNED __LEASED

IF LEASED, LESSOR'S NAME & ADDRESS: IF LEASED, LESSOR'S NAME & ADDRESS:

4A COPY OF THE FACILITY LEASE, INCLUDING AMENDMENTS, PLUS A COPY OF YOUR FEDERAL OR OTHER APPLICABLE DEPRECIATION SCHEDULES ARE REQUIRED.

5 REASON IF FACILITY LEASE NOT ATTACHED _____

6 REASON IF DEPRECIATION SCHEDULE NOT ATTACHED

REVENUE

FACILITY ACCOUNT #	HOME REVENUE	(1) +	(2) ADJ. & RECLASS.	+	(3) PROVIDER ACCOUNT	=	(4) NET GROSS REVENUE	OFFICE
RESIDENT REVENUES								
2120	Private Resident ICF/MR							
2140	Private Resident-Other (Sch. A)							
2250	Other Governmental Supported Resident (Sch.A)							
2320	Medicaid Resident - ICF/MR							
2400	Physical Therapy							
2410	Speech Therapy							
2420	Occupational Therapy							
2500	Nursing Supplies							
2510	Prescription Drugs							
2520	Laboratory							
2530	X-Ray							
2600	Barber & Beauty Shop							
2610	Personal Purchase Income							
2700	Miscellaneous Resident Revenue (Sch. A)							
OTHER REVENUE								
2800	Grants							
2810	Donations							
2820	Interest Income							
2830	Rental Income - Facilities & Equip.							
2840	Staff & Guest Food Sales							
2850	Concession Income							
2900	Miscellaneous Revenue (Sch. A)							
TOTAL REVENUES								

Net Income per ICF/MR Cost Statement _____
Net Income per IRS Report

Difference if any (Reconcile on Sch. A) _____

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SCHEDULE OF BASE COSTS

ACCOUNT #		(1) FACILITY ACCOUNT RECLASSIFICATION	+ (2) HOME EXPENSES	+ (3) ADJUSTMENTS	= (4) NET GROSS EXPENSE	OFFICE EXPENSE	AND ALLOWABLE
GENERAL & ADMINISTRATIVE							
3310	Office Supplies & Printing						
3510	Legal & Accounting						
3520	Management Fees						
3530	Donated Services						
3610	Communications						
3711	Travel-Motor Vehicle-Medical						
3712	Travel-Motor Vehicle-Non-Medical						
3721	Travel-Other-Medical						
3722	Travel-Other-Non-Medical						
3809	Other Interest Expense						
3810	Advertising & Public Relations						
3820	Licenses & Dues						
3830	Bad Debts						
3840	Freight						
3910	Miscellaneous (Sch. A)						
TOTAL GENERAL & ADMINISTRATIVE							
SHELTER							
4310	Repair & Maintenance Supplies						
4510	Purchased Services						
4610	Real Estate & Personal Property Taxes						
4620	Rent						
4630	Lease						
4640	Insurance						
4710	Depreciation-Land Improvements						
4720	Depreciation-Building						
4730	Depreciation-Bldg. Equip						
4740	Depreciation-Moveable Equip.						
4750	Depreciation-Leasehold Improvements						
4809	Interest						
4910	Miscellaneous (Sch. A)						
TOTAL SHELTER							
UTILITIES							
5610	Heating Oil						
5620	Gas						
5630	Electricity						
5640	Water, Sewage & Garbage						
TOTAL UTILITIES							

TN# 80-31 **Date Approved: 1/20/81**
Supersedes TN # --- **Effective Date : 1/1/81**

SCHEDULE OF BASE COSTS

ACCOUNT # AND RECLASSIFICATION	(1) FACILITY ACCOUNT	+ (2) HOME ADJUSTMENTS	+ (3) NET ALLOWABLE EXPENSE	= (4) GROSS OFFICE EXPENSE
LAUNDRY				
6310	Laundry Supplies			
6315	Linen & Bedding			
6510	Purchased Laundry Services			
6910	Miscellaneous (Sch. A)			
TOTAL LAUNDRY				
HOUSEKEEPING				
7310	Housekeeping Supplies			
7910	Miscellaneous (Sch. A)			
TOTAL HOUSEKEEPING				
DIETARY				
8310	Dietary Supplies			
8410	Food			
8910	Miscellaneous (Sch. A)			
TOTAL DIETARY				
NURSING SUPPLIES & SERVICES				
9310	Nursing Supplies			
9320	Drugs & Pharmaceuticals Non-Prescription			
9330	Drugs & Pharmaceutical Prescription Drugs			
9351	Pharmacy Services & Supplies			
9352	Lab Services & Supplies			
9353	X-Ray Services & Supplies			
9354	Recreational Supplies Services			
9355	Rehabilitation Supplies & Services			
9510	Physician Fees			
9530	Day Treatment Supplies & Services (FSRTF Only)			
9950	Concession Supplies			
9955	Barber & Beauty Shop			
9960	Funeral & Cemetery			
9965	Personal Purchases			
9990	Miscellaneous (Sch. A)			
TOTAL NURSING SUPPLIES & SERVICES				
TOTAL BASE COSTS				

~~Supersedes TN # Effective Date : 1/1/81~~

SCHEDULE OF LABOR COSTS

(1) FACILITY ACCOUNT #	ACCOUNT	+ (2) HOME OFFICE EXPENSE	+ (3) ADJUSTMENTS GROSS EXPENSE	= (4) NET AND ALLOWABLE RECLASSIFICATION EXPENSES
ADMINISTRATOR SALARIES				
3110	Administrator Salary			
3231	Employee Benefits & Taxes			
TOTAL				
OTHER ADMINISTRATIVE SALARIES				
3120	Salary Ass't. Administrator			
3130	Salaries-Other Admin.			
3232	Employee Benefits & Taxes			
TOTAL				
NURSING SALARIES				
9110	Salaries-DNS			
9111	Salaries-RN			
9112	Salaries-LPN			
9291	Employee Benefits & Taxes			
TOTAL				
DIRECT CARE SALARIES				
9122	Salaries-Direct Care Staff			
9123	Salaries-Direct Care Supervisors			
9l24	Salaries-Secure Ward Staff			
9125	Salaries-Secure Ward Supervisors			
9292	Employee Benefits &Taxes			
TOTAL				
OTHER SALARIES				
4110	Repair & Maintenance Salaries			
6110	Laundry Salaries			
7110	Housekeeping Salaries			
8110	Dietary Salaries			
9130	Salaries-Physician			
9131	Salaries-Pharmacy			
9132	Salaries-Laboratory			
9133	Salaries-X-Ray			
9134	Salaries-Activities (Occupational)			
9135	Salaries-Rehabilitation			
9140	Salaries-Religious			
9148	Salaries-Receiving Warehouse (FSRTF only)			
9149	Salaries-Other (Sch. A)			
9296	Employee Benefits & Taxes;			
TOTAL				

SCHEDULE OF LABOR COSTS

(1) FACILITY ACCOUNT #	ACCOUNT	+ (2) HOME EXPENSES	+ (3) ADJUSTMENTS GROSS ALLOWABLE EXPENSE	= (4) NET OFFICE EXPENSE	AND RECLASSIFICATION
ACTIVE TREATMENT SERVICES					
9150	Qualified Mental Retardation Professional				
9151	Registered Nurse Consultant (SRTF Only)				
9152	Psychologist				
9153	Social Worker				
9154	Speech Therapist				
9156	Occupational Therapist				
9157	Recreational Therapist				
9158	Physical Therapist				
9159	Dietitian				
9160	Dentist				
9161	Pharmacist				
9162	Skill Trainer/Program Coord.				
9170	Other Medical Consultants (Sch. A)				
9297	Employee Benefits & Taxes				
TOTAL					
MEDICAL SERVICES (FSRTF only)					
9180	Physician Services				
9181	Pharmacy Services				
9182	Laboratory Services				
9183	X-Ray Services				
9186	Nursing Services				
9187	Dental Services				
9188	Central Supply Services				
9298	Employee Benefits & Taxes				
TOTAL					
DAY PROGRAM SERVICES (FSRTF only)					
9190	Day Program Services				
9299	Employee Benefits & Taxes				
TOTAL					
TOTAL LABOR COSTS					
TOTAL BASE & LABOR COSTS					

SCHEDULE OF PAYROLL TAXES AND EMPLOYEE BENEFITS

(1) FACILITY ACCOUNT #	ACCOUNT	+ (2) HOME OFFICE EXPENSE	+ (3) ADJUSTMENTS GROSS ALLOWABLE EXPENSE	= (4) NET AND RECLASSIFICATION EXPENSES
3211	FICA			
3212	State Unemployment			
3213	Federal Unemployment			
3214	Worker's Compensation			
3215	Tri-Met			
3216	Other (Specify)			
3210	TOTAL PAYROLL TAXES			
3200	TOTAL EMPLOYEE BENEFITS & TAXES			

NOTE:The net allowable payroll taxes and employee benefits (column 4 above) are to be allocated to the appropriate sub-accounts in each "Labor Cost" category by actual cost, or by percentage of payroll category amount to the total facility payroll.

RETURN ON OWNER'S EQUITY CALCUIATION

Net Owner's Equity at Beginning of Period

Net Owner's Equity at End of Period

+ 2 = Average Owner's Equity

x Rate of Return

= Return on Owner's Equity

Note: The return on owner's equity is entered on Page 12, or, if an allocation is required, on Page 13.

BALANCE SHEET

ACCOUNT #	(1) ACCOUNT NET	+ (2) ADJ. & RECLASS.	+ (3) FACILITY	= (4) HOME OFFICE
1101	Cash on Hand			
1102	Cash in Bank			
1103	Cash in Savings			
1150	Accounts Receivable			
1160	Notes Receivable			
1169	Provision for Doubtful Accounts			
1170	Employee Advances			
1200	Inventory-Nursing Supplies			
1201	Inventory-Food			
1202	Inventory-Other			
1250	Prepaid Expenses (Sch. A)			
1270	Other Current Assets (Sch. A)			
1310	Land			
1320	Land Improvements			
1321	Accumulated Depreciation Land Improvements			
1330	Buildings			
1331	Accumulated Depreciation-Bldg.			
1340	Equipment-Bldg. Fixed			
1341	Accumulated Depreciation-Equip. Bldg.			
1350	Equipment-Moveable			
1351	Accumulated Depreciation-Equip. Moveable			
1370	Leasehold Improvements			
1371	Accumulated Amortization-Lease Improvements			
1400	Investments (Sch. A)			
1470	Other L/T Assets (Sch. A)			
	TOTAL ASSETS			

BALANCE SHEET

(1)	+ (2)	+ (3)	= (4)
ACCOUNT # RECLASS.	ACCOUNT NET	FACILITY	HOME OFFICE ADJ. &
LIABILITIES AND CAPITAL			
1510 Accounts Payable			
1550	Notes Payable-Other		
1560	Notes Payable - Owners		
1570	Accrued Interest Payable		
1600	Payroll Payable		
1610	Payroll Taxes Payable		
1620	Other Payroll Deductions Payable		
1630	Deferred Income (Sch. A)		
1670	Other Current Liabilities (Sch. A)		
1810	Long-Term Mortgage Payable -		
1850	Long-Term Notes Payable - Other		
1860	Long-Term Notes Payable - Owners		
1870	Other Long-Term Liabilities (Sch. A)		
TOTAL LIABILITIES			
1910 Capital Stock			
1950 Retained Earnings			
1960 Capital Account - Proprietor or Partners			
1970 Drawing Account - Proprietor or Partners			
1980 Net Profit (loss) year to date			
TOTAL CAPITAL			
TOTAL LIABILITIES & CAPITAL			

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COST AREA ALLOCATIONS SCHEDULE FOR FACILITIES WITH OTHER REVENUE PRODUCING PROGRAMS

If there is no revenue producing activity related to non-allowable costs which generates revenue in excess of 2% of the total gross expenses, check here do not complete this page, and continue with the next page.

If a different allocation method is used, an explanation of the method and the reason for its use must be provided on page 4.

Each level-of-care column should contain the resident days or square feet related to that level-of-care as designated in each cost area.

For each cost area, the allocation base is the total of the level-of-care columns for that cost area.

The multiplier is the net cost area expense divided by the allocation base.

The product of the multiplier and the ICF/MR Level-of-Care column by cost area is entered on the "Allocated Costs" schedule on page 14.

	Level-of-Care					
COST AREA/ DESIGNATED ALLOCATION METHOD	ICF/MR	Other (Specify)	Other (Specify)	Allocation Base	Net Cost Area Expense	Multiplier
Gen. & Admin. Resident Days						
Shelter Square Footage						
Utilities Square Footage						
Laundry Resident Days						
Housekeeping Square Footage						
Dietary Resident Days						
Nursing Supplies & Services Resident Days						
Admin. Salaries Resident Days						
Other Admin. Salaries Resident Days						
Nursing Salaries Actual Payroll						
Direct Care Salaries Actual Payroll						
Other Salaries Actual Payroll						
Active Treatment Services Actual Payroll						
Medical Services Actual Payroll						
Day Program Services Actual Payroll						
Return on Equity Resident Days						

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ALLOCATED COSTS

Cost Areas	ICF/MR
BASE COSTS	
General & Administrative	
Shelter	
Utilities	
Laundry	
Housekeeping	
Dietary	
Nursing Supplies & Services	
TOTAL BASE COSTS	
LABOR COSTS	
Administrator Salaries	
Other Administrative Salaries	
Nursing Salaries	
Direct Care Salaries	
Other Salaries	
Active Treatment Services	
Medical Services	
Day Program Services	
TOTAL LABOR COSTS	
RETURN ON EQUITY	
GRAND TOTAL	

GRAND TOTAL = ICF/MR Cost per Day
ICF/MR Resident Days

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SCHEDULE A

EXPLANATION OF MISCELLANEOUS ACCOUNTS

ACCT. #	EXPLANATION	AMOUNT	ACCT. #	EXPLANATION	AMOUNT

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Resident Classification Report
Resident Days By Classification and B Level Of Care

Month	ICF/MR													
	A		A-I-3		S		B		C				Other	
	AFS	Other	AFS	Other	AFS	Other	AFS	Other	AFS	Other	TOTAL		(Specify)	
January														
February														
March														
April														
May														
June														
July														
August														
Sept.														October
Nov.														
Dec.														
TOTAL														

Month	Resident Days by licensed Bed							
	Designated ICF/MR		Area		Other (Specify)		Other (Specify)	
	AFS	Other	Total					
January								
February								
March								
May								
June								
July								
August								
Sept.								
October								
Nov.								
Dec								
TOTAL								

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Bed Capacity

	Designated ICF/MR Area			Other (Specify)			Other (Specify)		
	Beginning	Change	Change	Beginning	Change	Change	Beginning	Change	Change
Licensed Bed Capacity									
Certificate of Need Capacity									
Available Capacity									
Date Changed									

STAFFING RATIO REPORT OR DIRECT CARE STAFF*

	SHIFT											
	1st				2nd				3rd			
MONTH	No. of Direct Care		No. of Hrs. Worked		No. of Direct Care		No. of Hrs. Worked		No. of Direct Care		No. of Hrs Worked	
	Staffs	Sups.	Staff	Sups.	Staff	Sups.	Staff.	Sups	Staff	Sups.	Staff	Sups.
January												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												

*Direct Care Staff – See ICF/MR Provider Guide for Definition.

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STAFFING RATIO REPORT
FOR SECURE WARD STAFF

SHIFT	1st				2nd				3rd			
	No. of Secure Ward Staffs		No. of Hrs. Worked		No. of Secure Ward Staff		No. of Hrs. Worked		No. of Secure Ward Staff		No. of Hrs. Worked	
	Sups.	Staff	Sups.		Sups.	Staff.			Sups	Staff	Sups.	Staff	Sups.
January												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												

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Attachment 4.19-E

DEFINITION OF A CLAIM

~~(1) For nursing facility services (SNF, ICF, ICF/HA, ICF-MR) and state mental hospital services (MI) and non-ancillary charges for private psychiatric hospital services, a claim is a line item on the invoice (AFS 403).~~

~~(2) For all other services, a claim is an invoice.~~