

APPENDIX # 1

SB 06-131 COMMITTEE REPORT ITEMIZATION OF COSTS UNDER DHC AND A&G

Line #	Description	
Health Care		
1	Raw Food	
2	DON's and RN's	
3	LPN's	
4	Pooled DON/RN/LPN	
5	Aides and Orderlies	
	Restorative Aides	
6	Pooled Aides	
7	Hospital Backup	
8	Activities	No Certification Needed
	Life Enhancement Specialist Salaries	No Certification Needed
	Resident Transportation (owned and leased)	
	Activities Van Insurance	√ Classification Change
9	Social Services	No Certification Needed
	Admissions Personnel Salaries	√ Classification Change - No Certification Needed
10	Medical Records	No Certification Needed
	Ward Clerk Salaries	√ Classification Change - No Certification Needed
11	Medical Director	
12	X-Ray	
13	Laboratory	
14	Physical Therapy	
15	Occupational Therapy	
16	Speech Therapy	
17	Other Therapies	
	Rehab Director Salaries	
18	Medical Supplies (includes incontinent)	
19	Pharmacy	
20	Oxygen	
21	Repairs & Maintenance	
22	Equipment Rental	
23	DHC Payroll Taxes	} Payroll Taxes and Empl Bene will follow the wages classification.
24	DHC Employee Benefits	
25	Liability Insurance	√ All malpractice is HC, no A&G allocation
26	Other DHC Costs	
	Nursing Education and Training	
	Nursing Consultant	
	Infectious Material	√ Classification Change
	HC License and Permits	√ Classification Change
	HC Management Fees / Home Office Costs	
	Central or Medical Supply Salaries	√ Classification Change - No Certification Needed
	Patient Care Coordinator Salaries	Needs Certification

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	Nursing Inservice Salaries	Needs Certification
	Staff Development Salaries	Needs Certification
26	MDS Coordinator Salaries	Needs Certification
	Quality Improvement Personnel Salaries	Needs Certification
	Clinical Director	Needs Certification
	Feeding Assistants Salaries	Needs Certification
	Dietary/Nutrition Consultant	Needs Certification
	Copy / Printing	Must Track Expenses to be allowable in HC
	Background Checks	Allocated based on % of salaries
	Flu or Hepatitis Shots	{ Employees only - residents direct billed Allocated based on % of salaries

Administrative and General

28	Admin/General Personnel
	Nursing Secretary Salaries
	DON Secretary Salaries
	Volunteer Coordinator Salaries
	Nurse Scheduler Salaries
29	Purchased Services
	Management Fees / Home Office Costs
	Accounting Fees
30	Travel/Entertainment
31	Legal Fees
32	Marketing & Advertising
33	Bad Debt (Should be zero)
34	Other
	Dues and Subscriptions
	Moving Expenses
	Office Supplies
	Postage
	Courier
	Telephone
	Bank Charges
	Investment Fees
	Parties and Gifts
	Loss Settlements
	Dues and Subscriptions
	Help Wanted Advertising/Recruitment
	Insurance (except malpractice/transp/property)
	Non-HC Uniforms
	Non-HC License and Permits

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Line #	Description
	Non-HC Professional and Contract Fees
	Non-HC Education and Training
	Copy / Printing
	Background Checks
	Flu or Hepatitis Shots
	Allocated based on % of salaries
	{ Employees only - residents direct billed
	{ Allocated based on % of salaries
35	Dietary (Not Food)
36	Laundry & Housekeeping Personnel
37	Laundry & Housekeeping Contract Services
38	Laundry & Housekeeping Other
39	Plant Operations Personnel
40	Repair & Maintenance
41	Utilities
42	Plant Operations Other
43	Beauty/Barber (Should be zero)
44	Personal Items
45	A&G Payroll Taxes
46	A&G Employee Benefits
47	Liability Insurance
48	Roomhold
50	NFRV Depreciation
51	NFRV Amortization
52	NFRV Rent
53	NFRV Interest
54	Property Taxes
55	Property Insurance

Insurance Allocation Recap:

- Malpractice - HC Line 25 Liability
- Transportation - Activity van, HC Line 8 Activities
- Other - A&G Line 34 Other A&G
- Property - A&G Line 55 Property Insurance