

**Ohio** | Department of  
Medicaid

John R. Kasich, Governor  
John B. McCarthy, Director

DATE: March 20, 2014  
TO: Nursing Facility Administrators  
FROM: Long Term Care Rate Methodology Unit  
RE: Bureau Workers' Compensation Refunds and Cost Reporting

For calendar year 2013 cost reporting purposes, any reimbursement/refunds received by the Bureau of Worker's Compensation should be included on Appendix A, Attachment 1, Revenue Trial Balance in chart of account number 5400 "Other - Specify Below." The amount will need to be attached and should be described as "BWC Payout." Since the amount will be reported in account 5400 - "Other revenue", it should not be reported in any other account.

Please note that this is specific to the one-time checks that are part of the "A Billion Back" program. On-going refunds for workers' compensation premiums as well as any other refunds should be accounted for as offsets to costs as usual.

If you have any questions, please contact me at [terry.moore@medicaid.ohio.gov](mailto:terry.moore@medicaid.ohio.gov)

Thank you,

Terry Moore, Section Chief, LTC Rate Methodology Unit