

Kansas Administrative Regulations

Kansas Department for Children and Families

Article 10.—Adult Care Home Program

30-10-220. ICF-MR revenues.

A statement of revenue shall be required as part of the cost report forms. (a) Revenue shall be reported in accordance with general accounting rules as recorded in the accounting records of the facility and as required in the detailed revenue schedule in the uniform cost report.

(b) The non-reimbursable cost of goods and services provided to clients shall be deducted from the related expense item. The net expense shall not be less than zero.

(c) Revenue received for a service that is not related to client care shall be used to offset the cost of providing that service provided that excess revenue received for such service shall be distributed to the entire agency based on generally accepted accounting principles. The cost report line item which includes the non-client related costs shall not be less than zero. Miscellaneous revenue with insufficient explanation in the cost report shall be offset.

(d) Expense recoveries credited to expense accounts shall not be reclassified as revenue to increase the costs reported in order to qualify for a higher rate.

(e) Each ICF-MR provider with a day habilitation program shall not be required to deduct the income earned from the costs incurred on contracts. The effective date of this regulation shall be October 1, 1991.

(Authorized by and implementing K.S.A. 1990 Supp. 39-708c; effective, T-30-12-28-90, Dec. 28, 1990; effective March 4, 1991; amended Oct. 1, 1991.)

***** Authenticated Kansas Administrative Regulation *****