

**441—185.101(234) Definitions.** These definitions shall apply to this division of 441—Chapter 185 only.

“*Accrual basis accounting*” means the generally accepted accounting principle which requires that revenue be recognized as earned and expenses be recognized as incurred.

“*Across-the-board increase*” means a uniform percentage or fixed dollar increase of those rates established by nonexceptional means.

“*Benefits*” means compensation in the form of access to services made available by the employer.

“*Common ownership*” means that relationship existing when an individual or individuals possess significant ownership or equity in the provider and the institution or organization serving the provider.

“*Control*” means that relationship existing where an individual or an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution.

“*Co-therapy*” means the use of two qualified therapists for group therapy and counseling services.

“*Department*” means the Iowa department of human services.

“*Group service*” refers to a service in which two or more nonrelated persons participate. For purposes of this definition, one or more persons from a family represent one person.

“*Host area*” means the department service area that is responsible for administering the provider’s contract with the department to provide rehabilitative treatment and supportive services.

“*Indirect cost*” means those expenses which cannot be related directly to a specific program and are, therefore, allocated to more than one program.

“*Individual provider*” means a person under contract pursuant to 441—Chapter 152 who delivers rehabilitative treatment and supportive services independent of a partnership, corporation, agency, governmental unit or any other legal entity.

“*Individual service*” refers to a service in which one person participates in a service. For purposes of this definition, one or more persons from a family represent one person.

“*Interest*” means the cost incurred for the use of borrowed funds. Interest on current indebtedness is the cost incurred for funds borrowed for a relatively short term. Interest on capital indebtedness is the cost incurred for funds borrowed for capital purposes.

“*Multiple program provider*” means a provider which delivers more than one program under a contract with the department pursuant to 441—Chapter 152.

“*Necessary costs*” means costs essential to the provision of rehabilitative treatment and supportive services and to the achievement of service requirements and outcomes up to the extent required by standards established for the services.

“*Negotiated rate*” means the rate of payment established by the department as a result of negotiations between the provider and the department based upon the allowable reasonable and necessary costs of service provision.

“*Occupancy costs*” means expenses related to the acquisition, maintenance, and financing of a property, or rental of property necessary for service.

“*Program*” means the specific support service, core, level of care, or in the case of group care, maintenance.

“*Provider*” means any natural person, company, firm, association, or other legal entity seeking certification pursuant to rule 441—185.9(234) or 441—185.10(234) or under contract with the department pursuant to 441—Chapter 152.

“*Rate resolution process*” means a time-limited structured process involving an independent mediator to facilitate discussions with the goal of producing mutual agreement when the department and the provider have been unable to reach agreement on a rate during the rate negotiation process.

“*Reasonable costs*” means the level of costs which will be recognized for reimbursement purposes.

“*Related to provider*” means that the provider to a significant extent is associated or affiliated with or has control of, or is controlled by, the organization furnishing the services, facilities, or supplies.

“*Similar or same services*” means services which have the same first three digits in their service code.