

5160-3-42

Page 1 of 51

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 1****BALANCE SHEET ACCOUNTS – ASSETS**

CURRENT ASSETS

1001 Petty Cash

1010 Cash in Bank

- 1010.1 General Account
- 1010.2 Payroll account
- 1010.3 Savings account
- 1010.4 Imprest cash funds
- 1010.5 Certificates of deposit
- 1010.6 Money market
- 1010.7 Resident funds

These cash accounts represent the amount of cash deposited in banks or financial institutions.

1030 Accounts Receivable

- 1030.1 Private
- 1030.2 Medicare
- 1030.3 Medicaid
- 1030.4 Other Payers

The balances in these accounts represent the amounts due the nursing facility for services delivered and/or supplies sold.

1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

1050 Notes Receivable

This account represents notes receivable due on demand, or that portion of notes due within twelve (12) months of the balance sheet date.

1060 Allowance for Uncollectible Notes Receivable

This account represents the estimated amount of uncollectible notes receivables.

1070 Other Receivables

- 1070.1 Employees
- 1070.2 Sundry

1080 Cost Settlements

- 1080.1 Medicare
- 1080.2 Medicaid

These accounts represent amounts due provider from current or prior unsettled cost reporting periods.

1090 Inventories

- 1090.1 Medical and program supplies
- 1090.2 Dietary
- 1090.3 Gift shop
- 1090.4 Housekeeping supplies
- 1090.5 Laundry and linen
- 1090.6 Maintenance

These accounts represent the cost of unused nursing facility supplies.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

1100 Prepaid Expenses

- 1100.1 Insurance
- 1100.2 Interest
- 1100.3 Rent
- 1100.4 Pension plan
- 1100.5 Service contract
- 1100.6 Taxes
- 1100.7 Other

These accounts represent payments for costs that will be charged to future accounting periods.

1110 Short – Term Investments

- 1110.1 U.S. Government securities
- 1110.2 Marketable securities
- 1110.3 Other

1120 Special Expenses

- 1120.1 Telephone systems
- 1120.2 Prior authorized medical equipment

Unamortized cost of telephone systems and prior authorized medical equipment. Amortized cost of telephone systems acquired before 12/1/92, if the costs were reported as administrative and general on the facility's cost report for the period ending 12/31/92, should be reported in account 7620.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

1200 Property, Plant and Equipment

Nursing facilities that did not change operator on or after 7/01/93 need only use group (A). Nursing facilities that did change operator on or after 7/01/93 use groups (A) and (B).

- (A)
 - 1200.1 Land
 - 1200.2 Land improvements
 - 1200.3 Building and building improvements
 - 1200.4 Equipment
 - 1200.5 Transportation equipment
 - 1200.6 Leasehold improvements
 - 1200.7 Financing cost – cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.

- (B) NFs that changed operator on or after 7/01/93 use this group to report assets acquired through a change of operator on or after 7/01/93.
 - 1200.8 Land acquired on or after 7/01/93 through a change of operator
 - 1200.9 Building and building improvements acquired on or after 7/01/93 through a change of operator
 - 1200.10 Equipment acquired on or after 7/01/93 through a change of operator

- (C) (Assets under capital lease)
 - 1200.18 Assets under capital lease – prior to 5/27/92
 - 1200.19 Assets under capital lease – on or after 5/27/92

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 1250 Accumulated Depreciation and Amortization – Prop., Plant and Equip.
Nursing facilities that did not change operator on or after 7/01/93 need only use group (A). Nursing facilities that did change operator on or after 7/01/93 use groups (A) and (B).
- (A) 1250.1 Land improvements
 - 1250.2 Building and building improvements
 - 1250.3 Equipment
 - 1250.4 Transportation equipment
 - 1250.5 Leasehold improvements
 - 1250.6 Financing cost – cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.
 - (B) NFs that changed operator on or after 7/01/93 use this group to report assets acquired through a change of operator on or after 7/01/93.
 - 1250.7 Building and building improvements acquired on or after 7/01/93 through a change of operator
 - 1250.8 Equipment acquired on or after 7/01/93 through a change of operator
 - (C) (Assets under capital lease)
 - 1250.18 Assets under capital lease – prior to 5/27/92
 - 1250.19 Assets under capital lease – on or after 5/27/92
- 1300 Nonextensive Renovations
As defined in the Ohio Revised Code (ORC).
- (A) 1300.1 Building and building improvements
 - 1300.2 Equipment
 - 1300.3 Leasehold improvements
 - 1300.4 Financing Cost – cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.
 - (B) (Assets under capital lease)
 - 1300.9 Assets under capital lease – prior to 5/27/92
 - 1300.10 Assets under capital lease – on or after 5/27/92

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 1350 Accumulated Depreciation and Amortization – Nonextensive Renovations
 - (A) 1350.1 Building and building improvements
 - 1350.2 Equipment
 - 1350.3 Leasehold improvements
 - 1350.4 Financing cost – cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.
 - (B) (Assets under capital lease)
 - 1350.9 Assets under capital lease – prior to 5/27/92
 - 1350.10 Assets under capital lease – on or after 5/27/92

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

OTHER ASSETS

- 1400 Non-Current Investments
 - 1400.1 Certificates of deposit
 - 1400.2 U.S. Government securities
 - 1400.3 Bank savings account
 - 1400.4 Marketable securities
 - 1400.5 Cash surrender value of insurance
 - 1400.6 Replacement reserve
 - 1400.7 Funded depreciation

- 1410 Deposits
 - 1410.1 Workers' compensation
 - 1410.2 Leases
 - 1410.3 Other

- 1420 Due From Owners/Officers
 - 1420.1 Officers
 - 1420.2 Owners

- 1430 Deferred Charges and Other Assets
 - 1430.1 Escrow accounts
 - 1430.2 Deferred loan costs and finance charges except property,
plant and equipment
 - 1430.3 Organization expenses
 - 1430.4 Goodwill
 - 1430.5 Start-up costs

- 1440 Notes Receivable – Long Term
 - This account represents notes receivable or portion thereof due more than twelve (12) months from balance sheet date.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 2****BALANCE SHEET ACCOUNTS – LIABILITIES**

CURRENT LIABILITIES

2010 Accounts Payable

- 2010.1 Trade
- 2010.2 Resident deposits – private
- 2010.3 Resident funds

These accounts represent amounts due to vendors, creditors, and residents for services and supplies purchased, which are payable within one (1) year of the balance sheet date.

2020 Cost Settlements

- 2020.1 Medicare
- 2020.2 Medicaid

These accounts represent amounts due to Medicare or Medicaid from current or prior unsettled cost reporting periods.

2030 Notes Payable

- 2030.1 Notes payable – vendors
- 2030.2 Notes payable – bank
- 2030.3 Notes payable – other

These accounts represent amounts due vendors and banks, evidenced by promissory notes, payable on demand, or due within one year of the balance sheet date.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

2040 Current Portion of Long Term Debt

This account represents the principal of notes, loans, mortgages, capital lease obligations or bonds due within twelve (12) months of the balance sheet date.

2050 Accrued Compensation

- 2050.1 Salaries and wages
- 2050.2 Vacations
- 2050.3 Sick leave
- 2050.4 Bonuses
- 2050.5 Pensions – retirements plans
- 2050.6 Profit sharing plans

2060 Payroll Related Withholding and Liabilities

- 2060.1 Federal income
- 2060.2 FICA
- 2060.3 State
- 2060.4 Local income
- 2060.5 Employer's portion of FICA/Medicare taxes or OPERS
- 2060.6 Group insurance premium
- 2060.7 State unemployment taxes
- 2060.8 Federal unemployment taxes
- 2060.9 Worker's compensation
- 2060.10 Union dues

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 2080 Taxes Payable
 - 2080.1 Real estate
 - 2080.2 Personal property
 - 2080.3 Federal income tax
 - 2080.4 State income tax/franchise tax
 - 2080.5 Local income tax
 - 2080.6 Sales taxes
 - 2080.7 Other taxes

- 2090 Other Liabilities
 - 2090.1 Accrued interest
 - 2090.2 Dividends payable
 - 2090.3 Other
 - 2090.4 Franchise permit fee

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

LONG TERM LIABILITIES

2410 Long Term Debt

- 2410.1 Mortgages
- 2410.2 Bonds
- 2410.3 Notes payable
- 2410.4 Construction loans
- 2410.5 Capital lease obligations
- 2410.6 Life insurance policy loan

These accounts reflect liabilities that have maturity dates extending beyond one (1) year after the balance sheet date.

2420 Related Party Loans

Interest allowable under Medicare guidelines.

2430 Related Party Loans

Interest non-allowable under Medicare guidelines.

2440 Non-Interest Bearing Loans from Owners

See the Centers for Medicare and Medicaid Services (CMS) Publication 15-1, section 1210

2450 Deferred Liabilities

- 2450.1 Revenue
- 2450.2 Federal income taxes
- 2450.3 State income taxes
- 2450.4 Local income taxes

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 3****BALANCE SHEET ACCOUNT-CAPITAL**

This account represents the difference between total assets and total liabilities for the reporting entity. This account includes capital of for-profit entities and not-for-profit entities (fund balance). It also represents the net effect of all the transactions within account balances, including but not limited to contributions, distributions, transfers between funds and current year profit or loss. In addition, it represents capital stock and associated accounts.

3000 Capital

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 4****REVENUE ACCOUNTS**

ROUTINE SERVICE REVENUES

- 5010 Room and Board – Private
- 5011 Room and Board – Medicare
- 5012 Room and Board – Medicaid
- 5013 Room and Board – Veterans
- 5014 Room and Board – Other

ANCILLARY SERVICE REVENUES

- 5020 Physical Therapy
- 5030 Occupational Therapy
- 5040 Speech Therapy
- 5050 Audiology Therapy
- 5060 Respiratory Therapy
- 5070 Medical Supplies – Medicare
 - Items that are billable to Medicare regardless of payer type.
 - 5070.1 Medicare B – Medicaid
 - 5070.2 Medicare B – Other
 - 5070.3 Private
 - 5070.4 Medicare A
 - 5070.5 Veterans
 - 5070.6 Other
 - 5070.7 Medicaid
- 5080 Medical Supplies - Routine
 - Medicaid allowable supplies that are not billable to Medicare regardless of payer type.
- 5085 Habilitation Supplies

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 5090 Medical Minor Equipment – Medicare
Items that are billable to Medicare regardless of payer type.
 - 5090.1 Medicare B – Medicaid
 - 5090.2 Medicare B – Other
 - 5090.3 Private
 - 5090.4 Medicare A
 - 5090.5 Veterans
 - 5090.6 Other
 - 5090.7 Medicaid

- 5100 Medical Minor Equipment – Routine
Medicaid allowable equipment that are not billable to Medicare regardless of payer type.

- 5110 Enteral Nutrition Therapy – Medicare
Items that are billable to Medicare regardless of payer type.
 - 5110.1 Medicare B – Medicaid
 - 5110.2 Medicare B – Other
 - 5110.3 Private
 - 5110.4 Medicare A
 - 5110.5 Veterans
 - 5110.6 Other
 - 5110.7 Medicaid

- 5120 Enteral Nutrition Therapy – Routine
Medicaid allowable enterals that are not billable to Medicare regardless of payer type.

- 5140 Incontinence Supply
- 5150 Personal Care
- 5160 Laundry Service – Routine

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

OTHER SERVICE REVENUES

These accounts represent other charges for services as well as for certain services not covered by the Medicaid program.

- 5310 Dry Cleaning Service
- 5320 Communications
- 5330 Meals
- 5340 Barber and Beauty
- 5350 Personal Purchases – Residents
- 5360 Radiology
- 5370 Laboratory
- 5380 Oxygen
- 5390 Legend Drugs
- 5400 Other, Specify

NON-OPERATING REVENUES

- 5510 Management Services
- 5520 Cash Discounts
- 5530 Rebates and Refunds
- 5540 Gift Shop
- 5550 Vending Machine Revenues
- 5555 Vending Machine Commissions
- 5560 Rental-Space
- 5570 Rental-Equipment
- 5580 Rental-Other
- 5590 Interest Income – Working Capital
- 5600 Interest Income – Restricted Funds
- 5610 Interest Income – Funded Depreciation
- 5620 Interest Income – Related Party Revenue
- 5625 Interest Income – Contributions
- 5630 Endowments
- 5640 Gain/Loss on Disposal of Assets
- 5650 Gain/Loss on Sale of Investments
- 5660 Nurse Aide Training Program Revenue
- 5670 Unrestricted Contributions

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

DEDUCTIONS FROM REVENUES

5710 Contractual Allowance – Medicare

5720 Contractual Allowance – Medicaid

5730 Contractual Allowance – Other

A single account that is the sum of 5710, 5720 and 5730 can be maintained by those nursing facilities that do not record contractual allowances by payment source. Detail supporting this single account must be available.

5740 Charity Allowance

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

TABLE 5

TAX COST

TAXES

- 6060 Real Estate Taxes
Real property tax expense incurred by the provider.
- 6070 Personal Property Taxes
Personal property tax expense incurred by the provider.
- 6080 Franchise Tax
Allowable portion of franchise tax as defined in section 2122.4 of CMS
Publication 15-1.
- 6085 Commercial Activity Tax (CAT)
Annual business privilege tax; begun July 1, 2005.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 6****DIRECT CARE COSTS**

These accounts include costs that are specified and represent expenses related to the delivery of nursing and habilitation/rehabilitation services. The term "licensed" refers to state of Ohio licensure.

NURSING AND HABILITATION/REHABILITATION

6100 Medical Director

A physician licensed under state law to practice medicine who is responsible for the implementation of resident care policies and the coordination of medical care in the facility.

6100.1 Medical director – salary

6100.2 Medical director – contract

6105 Director of Nursing

A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing.)

6105.1 Director of nursing – salary

6105.2 Director of nursing – contract

6110 RN Charge Nurse

A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6110.1 RN charge nurse – salary

6110.2 RN charge nurse – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6115 LPN Charge Nurse
A licensed practical (vocational) nurse designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.
- 6115.1 LPN charge nurse – salary
 - 6115.2 LPN charge nurse – contract
- 6120 Registered Nurse
Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).
- 6120.1 Registered nurse – salary
 - 6120.2 Registered nurse – contract
- 6125 Licensed Practical Nurse
Salary of licensed practical nurses providing direct nursing care to residents. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).
- 6125.1 Licensed practical nurse – salary
 - 6125.2 Licensed practical nurse – contract
- 6130 Nurse Aides
Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to, bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties.)

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6170 Habilitation Staff
Personnel trained in habilitation who provide habilitation services.
- 6170.1 Habilitation staff – salary
 - 6170.2 Habilitation staff – contract
- 6185 Respiratory Therapist
A professional licensed under state law to render respiratory care.
- 6185.1 Respiratory therapist – salary
 - 6185.2 Respiratory therapist – contract
- 6205 Quality Assurance
Individuals providing the quality assurance functions in the facility, as overseen by the committee established under 42 CFR, Section 483.75 (O). (Supplies are included in program supplies.) This account includes costs previously reported as utilization review personnel.
- 6205.1 Quality assurance – salary
 - 6205.2 Quality assurance – contract
- 6207 Behavioral and Mental Health Services
- 6207.1 Behavioral and Mental Health Services – salary
 - 6207.2 Behavioral and Mental Health Services – contract
- 6210 Consulting and Management Fees
Direct care consulting fees that are paid to a non-related entity pursuant to the OAC, are necessary pursuant to CMS Publication 15-1, section 2135, and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6220 Other Direct Care Medical Services
Direct care medical services not previously listed.
- 6220.1 Other direct care – salary
 - 6220.2 Other direct care – contract
- 6230 Home Office Costs/Direct Care
Direct care expenses of a separate division or entity that owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the facility personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost center, and are allocated to the facility in accordance with CMS Publication 15-1, sections 2150 through 2150.3, "Home Office Costs."
- 6230.1 Home office/direct care – salary
 - 6230.2 Home office/direct care – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

MEDICAL SUPPLIES

Medical supplies – Items that are disposable, or have a limited life expectancy, including but not limited to: atomizers and nebulizers, catheters, adhesive backed foam pads, eye shields, hypodermic syringes and needles. Routine nursing supplies such as: isopropyl alcohol, analgesic rubs, antiseptics, cotton balls and applicators, elastic support stockings, dressings (adhesive pads, abdominal pads, gauze pads and rolls, eye pads, stockinette), enema administration apparatus and enemas, hydrogen peroxide, glycerin swabs, lubricating jellies (Vaseline, KY Jelly, etc.), plastic or adhesive bandages (e.g. Band-Aids), medical tape, tongue depressors, tracheotomy care sets and suction catheters, tube feeding sets and component supplies, some over the counter drugs, etc. (excludes incontinence supplies, enterals, and all items that are directly billed by supplier to Medicare and Medicaid.)

For those facilities participating in Medicaid and not in Medicare, all medical supplies are to be classified in account 6311. For those facilities participating in both the Medicare and Medicaid programs, medical supplies must be categorized and classified as follows:

- 6301 Medical Supplies Billable to Medicare
Medical supplies for facilities participating in Medicare that are billable to Medicare regardless of payer type.
- 6311 Medical Supplies Non-Billable to Medicare
Medical supplies for facilities not participating in Medicare, as well as medical supplies for facilities that are not billable to Medicare regardless of payer type.
- 6321 Oxygen – Emergency stand-by only
- 6322 Oxygen (only through 12/31/13)
Report all oxygen other than emergency stand-by oxygen in this account. This includes contents of oxygen cylinders or tanks, including liquid oxygen, oxygen producing machines (concentrators) for specific use by an individual recipient, and costs of equipment associated with oxygen administration, such as carts, regulators/humidifiers, cannulas, masks, and demurrage, pursuant to rule 5160:3-19 of the Administrative Code.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6330 **Habilitation Supplies**
Supplies used to provide services measured by the current version of the minimum data set (MDS), which assist the resident to cope with daily living, the aging process, and performance of tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out-of-facility functions.
- 6340 **Universal Precaution Supplies**
Supplies required for the protection of residents and facility staff while performing procedures which involve the handling of bodily fluids. Supplies include masks, gloves, gowns, goggles, boots, and eye wash. (Excludes trash bags and paper towels.)

PURCHASED NURSING SERVICES

Expenses incurred by the facility to a nursing pool agency for temporary direct care personnel.

- 6401 **Registered Nurse Purchased Nursing**
Registered nurses providing direct nursing care to residents.
- 6411 **Licensed Practical Nurse Purchased Nursing**
Licensed practical nurses providing direct nursing care to residents.
- 6421 **Nurse Aides Purchased Nursing**
Individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to, bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. (Excludes housekeeping and laundry duties.)

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

NURSE AIDE TRAINING

6500 In-House Trainer Wages

This account includes, and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, and salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with the ORC.

6511 Classroom Wages: Nurse Aides

This account is limited to wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to the ORC, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.

6521 Clinical Wages: Nurse Aides

This account is limited to wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to the ORC. Include only those wages paid for your own facility staff.

6531 Books and Supplies

This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks and reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy stated in the capital cost center, paragraph A.)

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6541 Transportation
This account is limited to the mileage allowance paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests, e.g., using the individual's own vehicle. This account does not include expense incurred for the use of a facility's own vehicle.
- 6551 Tuition Payments
This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with the ORC, excluding payments to other nursing facilities.
- 6560 Tuition Reimbursement
This account is limited to the reimbursement of costs incurred by the facility to reimburse an individual who is not employed, or does not have an offer to be employed, as a nurse aide but becomes employed by, or received an offer for employment from, the facility not later than twelve months after completing a nurse aide training and competency evaluation program. Reimbursement to the nurse aide shall be made on a pro-rata basis during the period in which the individual is employed as a nurse aide.
- 6570 Contractual Payments to Other Nursing Facilities
The account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with the ORC.
- 6580 Registration Fees and Application Fees
This account is limited to all registration fees and application fees necessary to comply with the ORC, i.e., train the trainer fees in order to comply with the ORC and state approved competency exam fees for nurse aides.
- 6590 Employee Fringe Benefits
Nurse aide training (series # 6500) – This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to the ORC. Includes self insurance funds. (This account excludes vacation and sick pay salary.)

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

DIRECT CARE THERAPIES

- 6600 Physical Therapist
A qualified professional licensed under Ohio law as physical therapist.
 - 6600.1 Physical therapist – salary
 - 6600.2 Physical therapist – contract
- 6605 Physical Therapy Assistant
An individual licensed under Ohio law as a physical therapy assistant.
 - 6605.1 Physical therapy assistant – salary
 - 6605.2 Physical therapy assistant – contract
- 6610 Occupational Therapist
A qualified professional licensed under Ohio law as an occupational therapist.
 - 6610.1 Occupational therapist – salary
 - 6610.2 Occupational therapist – contract
- 6615 Occupational Therapy Assistant
An individual licensed under Ohio law as an occupational therapy assistant.
 - 6615.1 Occupational therapy assistant – salary
 - 6615.2 Occupational therapy assistant – contract
- 6620 Speech Therapist
A qualified professional licensed under Ohio law as a speech therapist.
 - 6620.1 Speech therapist – salary
 - 6620.2 Speech therapist – contract
- 6630 Audiologist
A qualified professional licensed under Ohio law as an audiologist.
 - 6630.1 Audiologist – salary
 - 6630.2 Audiologist – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013DIRECT CARE THERAPIES PAYROLL TAXES, FRINGE BENEFITS, STAFF
DEVELOPMENT

6640 Payroll Taxes – Therapy

Direct care therapies payroll related expenses incurred which are: employer's portion of FICA taxes or Ohio Public Employees Retirement System (OPERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in CMS Publication 15-1, section 2122.6; and federal unemployment taxes (excludes purchased nursing).

6650 Workers' Compensation – Therapy

Direct care therapies premiums incurred by the facility for state of Ohio Bureau of Workers' Compensation or self insurance program as stated in CMS Publication 15-1, section 2122.6 (excludes purchased nursing).

6660 Employee Fringe Benefits – Therapy

Direct care therapies fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in CMS Publication 15-1, section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6590, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary.)

6665 Employee Assistance Program Administrator – Therapy

An individual who performs the duties of the employee assistance program administrator for direct care therapies personnel.

6665.1 EAP administrator therapy – salary

6665.2 EAP administrator therapy – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6670 Self Funded Program Administrator – Therapy
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care therapies.)
- 6670.1 Self-funded administrator therapy – salary
6670.2 Self-funded administrator therapy – contract
- 6680 Staff Development – Therapy
Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with direct care therapies personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 6680.1 Staff development therapy – salary
6680.2 Staff development therapy – other

DIRECT PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

This series represents payroll taxes, workers' compensation, fringe benefits, EAP administrator, self funded programs administrator and staff development. These accounts should not be used to report payroll taxes, workers compensation, and fringe benefits for Direct Care Therapies, which should be reported in accounts 6640 through 6645.2.

- 6700 Payroll Taxes
Direct care payroll related expenses incurred such as: employer's portion of FICA taxes or Ohio Public Employees Retirement System (OPERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in CMS Publication 15-1, section 2122.6; and federal unemployment taxes (excludes purchased nursing).
- 6710 Workers' Compensation
Direct care premiums incurred by the facility for state of Ohio Bureau of Workers' Compensation or self insurance program as stated in CMS Publication 15-1, section 2122.6 (excludes purchased nursing).

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 6720 Employee Fringe Benefits
Direct care fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in CMS Publication 15-1, section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6590, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary.)
- 6730 Employee Assistance Program Administrator – Direct Care
An individual who performs the duties of the employee assistance program administrator for direct care personnel.
- 6730.1 EAP administrator direct care – salary
6730.2 EAP administrator direct care – contract
- 6740 Self Funded Programs Administrator – Direct Care
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care.)
- 6740.1 Self-funded administrator direct care – salary
6740.2 Self-funded administrator direct care – contract
- 6750 Staff Development – Direct Care
Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with direct care personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 6750.1 Staff development direct care – salary
6750.2 Staff development direct care – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 7****ANCILLARY/SUPPORT COSTS**

Ancillary/Support costs includes costs other than direct care costs, tax costs, or capital costs.

- 7000 Dietitian
Service provided by a professional licensed under Ohio law, as qualified in the ORC.
 - 7000.1 Dietitian – salary
 - 7000.2 Dietitian – contract

- 7005 Food Service Supervisor
An individual supervising the dietary procedures and/or personnel.
 - 7005.1 Food service supervisor – salary
 - 7005.2 Food service supervisor – contract

- 7015 Dietary Personnel
Personnel providing dietary services. (Excludes dietitian, food service supervisor, and personnel reported in account 7050, contract meals personnel.)
 - 7015.1 Dietary personnel – salary
 - 7015.2 Dietary personnel – contract

- 7025 Dietary Supplies and Expenses
Dietary items such as dishes, dish-washing liquid, plastic wrap, cooking utensils, silverware and dietary supplies. (Excludes equipment or repairs as well as housekeeping items such as paper towels, trash bags, etc.)

- 7030 Dietary Minor Equipment
Dietary equipment that does not meet the facility's capitalization criteria specified in the Ohio Administrative Code (OAC).

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7035 Dietary Maintenance and Repair
Maintenance supplies, purchased services and maintenance contracts for the dietary department.
- 7040 Food In-Facility
Food required to prepare meals in the facility.
- 7045 Employee Meals
Employee meals that do not qualify under CMS Publication 15-1, section 2144 "Fringe Benefits".
- 7050 Contract Meals and Contract Meals Personnel
Expenses associated with contracting for the food service function in the facility. (Includes food services delivered to the facility from an outside vendor.)

For those facilities participating in Medicaid and not in Medicare, all enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, are to be classified in account 7056. For those facilities participating in both the Medicare and Medicaid programs, enterals must be categorized and classified as follows:

- 7055 Enterals: Medicare Billable
Enteral nutritional therapy and additive (food facilitators), whether administered orally or tube fed, for facilities participating in Medicare which are billable to Medicare regardless of payer type.
- 7056 Enterals: Medicare Non-Billable
Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, for facilities not participating in Medicare, as well as enterals for facilities which are not billable to Medicare regardless of payer type.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

DIETARY PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

- 7060 Payroll Taxes – Dietary
(series #7000) Payroll-related expenses incurred, which are employer's portion of FICA taxes or Ohio public employees' retirement system (OPERS), state unemployment taxes or self insurance funds for unemployment compensation as stated in CMS Publication 15-1, section 2122.6, and federal unemployment taxes.
- 7065 Workers' Compensation – Dietary
(series #7000) Premiums incurred by the facility for state of Ohio Bureau of Workers' Compensation or self insurance program as stated in CMS Publication 15-1, section 2122.6.
- 7070 Employee Fringe Benefits – Dietary
(series #7000) Fringe benefits such as medical and life insurance premiums or self insurance funds, employee stock option program, pension and profit sharing, personal use of autos, employee inoculations, employee assistance program, and employee meals, as defined in CMS Publication 15-1, section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)
- 7075 Employee Assistance Program Administrator – Dietary
(series #7000) An individual who performs the duties of the employee assistance program administrator for dietary personnel.
- 7075.1 EAP administrator dietary – salary
7075.2 EAP administrator dietary – contract
- 7080 Self-Funded Programs Administrator – Dietary
(series #7000) An individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary.)
- 7080.1 Self-funded administrator dietary – salary
7080.2 Self-funded administrator dietary – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7090 Staff Development – Dietary
(series #7000) Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with dietary personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 7090.1 Staff development dietary – salary
 - 7090.2 Staff development dietary – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE
SUPPLIES

- 7105 Medical/Habilitation Records
Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.
- 7105.1 Medical/habilitation records – salary
 - 7105.2 Medical/habilitation records – contract
- 7110 Pharmaceutical Consultant
The services of a licensed pharmacist who provides consultation on all aspects of the provision of pharmacy services in the facility as stated in 42 CFR, Section 483.60(b).
- 7110.1 Pharmaceutical consultant – salary
 - 7110.2 Pharmaceutical consultant – contract
- 7115 Incontinence Supplies
Reusable and disposable incontinence supplies (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.
- 7120 Personal Care
Supplies required for maintenance of routine personal hygiene of the body, hair, and nails of the hands and feet. Includes body lotion, body powder, toothbrush and toothpaste, disposable razors and shaving supplies, hair cuts, shampoo, and routine hair care supplies provided by facility. (Excludes contract beautician who performs non-routine services.)
- 7125 Program Supplies
Supplies used to provide activity, social services and religious programs available to all residents. Does not include cost of meals for out of facility functions.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

ACTIVITY AND HABILITATION/REHABILITATION

- 7201 Activity Director
A professional, as required by the Code of Federal Regulations, who oversees and is responsible for the activity program.
- 7201.1 Activity director – salary
 - 7201.2 Activity director – contract
- 7211 Activity Staff
Personnel providing services related to the activity program.
- 7211.1 Activity personnel – salary
 - 7211.2 Activity personnel – contract
- 7221 Recreational Therapist
A professional, as required by the Code of Federal Regulations, who oversees and is responsible for the recreational program.
- 7221.1 Recreational therapist – salary
 - 7221.2 Recreational therapist – contract
- 7231 Psychologist
A professional licensed under state law to practice psychology.
- 7231.1 Psychologist – salary
 - 7231.2 Psychologist – contract
- 7241 Psychology Assistant
An individual trained in psychology to assist the psychologist.
- 7241.1 Psychology assistant – salary
 - 7241.2 Psychology assistant – contract
- 7251 Social Work/Counseling
A professional licensed under state law to practice social work or counseling.
- 7251.1 Social work/counseling – salary
 - 7251.2 Social work/counseling – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7261 Social Services/Pastoral Care
Personnel providing social services and/or pastoral services.
- 7261.1 Social services/pastoral care – salary
 - 7261.2 Social services/pastoral care – contract
- 7271 Habilitation Supervisor
Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.
- 7271.1 Habilitation supervisor – salary
 - 7271.2 Habilitation supervisor – contract
- 7281 Program Director
An individual who carries out and monitors the various professional interventions in accordance with the stated goals and objectives of every individual program plan. Implements the active treatment or specialized service program defined by each resident's individual program plan. Works directly with residents and with paraprofessional, nonprofessional, and other professional program staff who work with residents.
- 7281.1 Program director – salary
 - 7281.2 Program director – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

MEDICAL MINOR EQUIPMENT

Medical minor equipment limited to enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the facility asset capitalization policy and is not included in this group should be reported in minor equipment, account 7730.

For those facilities participating in Medicaid and not in Medicare, all medical minor equipment should be classified in account 7302. For those facilities participating in both the Medicare and Medicaid programs, medical minor equipment must be categorized and classified as follows:

7301 Medical Minor Equipment Billable to Medicare

Medical minor equipment for facilities participating in Medicare that are billable to Medicare regardless of payer type.

7302 Medical Minor Equipment Non-Billable to Medicare

Medical minor equipment for facilities not participating in Medicare, as well as medical minor equipment for facilities that are not billable to Medicare regardless of payer type.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

UTILITY EXPENSES

- 7501 Heat, Light, Power
Services provided to furnish heat, light and power. (This account does not include costs associated with on-site salaries or maintenance of heat, light, power.)
- 7511 Water and Sewage
Services provided to furnish water and sewage treatment for facilities without on-site water and sewage plants. For facilities which have on-site water and sewer plants, this account includes the costs associated with the maintenance and repair of such operations, including the EPA test. The supplies are limited to expendable water and sewage treatment and water softener supplies that are used on the water and sewer system. Payroll taxes and fringe benefits should be reported under accounts 7800 and 7820, respectively.
- 7511.1 Water and sewage – salary
7511.2 Water and sewage – other
- 7521 Trash and Refuse Removal
Services provided to furnish trash and refuse removal, including grease trap removal fees. (This excludes housekeeping items such as trash bags.)
- 7531 Hazardous Medical Waste Collection
Contract services provided to furnish hazardous waste collection bags, containers and removal service.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

ADMINISTRATIVE AND GENERAL SERVICES

- 7600 Administrator
Expenses incurred by a facility for an individual(s) who functions as the administrator licensed by the state of Ohio and who is responsible for the direction, supervision and coordination of facility functions.
- 7600.1 Administrator – salary
 - 7600.2 Administrator – contract
- 7605 Other Administrative Personnel
Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.
- 7605.1 Other administrative – salary
 - 7605.2 Other administrative – contract
- 7610 Consulting and Management Fees
Ancillary/Support consulting fees that are paid to a non-related entity pursuant to the OAC, are necessary pursuant to CMS Publication 15-1, Section 2135, and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.
- 7615 Office and Administrative Supplies
Supplies such as copier supplies, printing, postage, office supplies, nursing/habilitation and medical records forms, and data service supplies.
- 7620 Communications
Service charges for telephone services.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7625 Security Services
Salaries, purchased services, or supplies to protect property and residents.
- 7625.1 Security services – salary
 - 7625.2 Security services – other
- 7630 Travel and Entertainment
Expenses such as mileage allowance, gas, and oil for vehicles owned or leased by the facility, meals, lodging, and commercial transportation expense incurred in the normal course of business. Includes all purchased commercial transportation services for ambulatory/non-ambulatory residents. Excludes transportation cost that is directly reimbursed by Medicaid to the transportation provider as set forth in the OAC.
- 7631 Resident Transportation
Report all resident transportation in this account. Note that ambulance and ambulette transportation provided on or after January 1, 2014 can be billed directly to Medicaid by the transportation provider.
- 7631.1 Resident transportation – salary
 - 7631.2 Resident transportation – other
- 7635 Laundry/Housekeeping Supervisor
An individual who supervises the laundry/housekeeping functions and/or personnel.
- 7635.1 Laundry/Housekeeping supervisor – salary
 - 7635.2 Laundry/Housekeeping supervisor – contract
- 7640 Housekeeping
Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.
- 7640.1 Housekeeping – salary
 - 7640.2 Housekeeping – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7645 Laundry and Linen
Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinence supplies specified in account 7115.
- 7645.1 Laundry/linen – salary
 - 7645.2 Laundry/linen – other
- 7650 Legal Services
Legal services except as excluded in the OAC.
- 7655 Accounting
Accounting, Bookkeeping Fees and Salaries.
- 7655.1 Accounting – salary
 - 7655.2 Accounting – contract
- 7660 Dues, Subscriptions and Licenses
Expense of dues, subscriptions and licenses incurred by facility.
- 7665 Interest – Other
Expense of short term credit and working capital interest incurred. (This account does not include late fees, fines or penalties.)
- 7670 Insurance
Expense of insurance such as general business, liability, malpractice, vehicle, and property insurance.
- 7675 Data Services
Data services personnel and purchased services.
- 7675.1 Data services – salary
 - 7675.2 Data services – contract
- 7680 Help Wanted/Informational Advertising
Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature as stated in CMS Publication 15-1, section 2136.1.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7685 Amortization of Start-Up Costs
Amortization of costs included in account 1430.5, not otherwise allocated to other cost centers, in accordance with CMS Publication 15-1, section 2132, which were incurred by a facility.
- 7686 Amortization of Organizational Costs
Amortization of cost included in account 1430.3, as described in CMS Publication 15-1, section 2134.
- 7690 Other Ancillary/Support Administrative Services – Specify below
Ancillary/Support administrative services not previously listed.
- 7690.1 Other Ancillary/Support – salary
7690.2 Other Ancillary/Support – contract

HOME OFFICE COSTS

- 7695 Home Office Costs/Ancillary/Support
Ancillary/Support expenses of a separate division or entity that owns, leases or manages more than one facility (home office). These costs must be related to administrative and management services allocated to the facility in accordance with CMS Publication 15-1, section 2150 through 2150.3, "Home Office Costs."
- 7695.1 Home office/Ancillary/Support – salary
7695.2 Home office/Ancillary/Support – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

MAINTENANCE AND MINOR EQUIPMENT

- 7700 Plant Operations and Maintenance Supervisor
An individual who supervises the plant operations and maintenance procedures and/or maintenance personnel.
- 7770.1 Operations/maintenance supervisor – salary
 - 7770.2 Operations/maintenance supervisor – contract
- 7710 Plant Operations and Maintenance
Salaries for all maintenance personnel employed by the facility.
- 7720 Repair and Maintenance
Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 7511.)
- 7730 Minor Equipment
Equipment that does not meet the facility's capitalization criteria specified under the OAC. The general characteristics are: comparatively small in size and unit cost; subject to inventory control; fairly large quantity is used; and generally, a useful life of approximately three years or less. (Exclude account 7030 – dietary minor equipment, and items listed in accounts 7301 and 7302 – medical minor equipment.)
- 7735 Custom Wheelchairs (only through 12/31/13)
This account includes the cost of all custom wheelchairs and related repairs.

EQUIPMENT ACQUIRED BY OPERATING LEASE

- 7740 Leased Equipment
This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the facility's cost report for the cost reporting period ending December 31, 1992. (All leases effective after 12/01/92, should be reported in account 8065 for assets acquired prior to 7/01/93).

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

ANCILLARY/SUPPORT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

7800 Payroll Taxes

Ancillary/Support payroll-related expenses incurred, such as: employer's portion of FICA taxes or Ohio public employees retirement system (OPERS); state unemployment taxes or self insurance funds for unemployment compensation according to CMS Publication 15-1, section 2122.6; and federal unemployment taxes.

7810 Workers' Compensation

Ancillary/Support premiums incurred by the facility for state of Ohio Bureau of Workers' Compensation or self insurance program as stated in CMS Publication 15-1, section 2122.6.

7820 Employee Fringe Benefits

Ancillary/Support fringe benefits such as medical and life insurance premiums or self insurance funds, employee stock option program, pension and profit sharing, personal use of autos, employee inoculations, employee assistance program, and employee meals, as defined in CMS Publication 15-1, section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

7830 Employee Assistance Program Administrator – Ancillary/Support

An individual who performs the duties of the employee assistance program administrator for Ancillary/Support personnel.

7830.1 EAP administrator Ancillary/Support – salary

7830.2 EAP administrator Ancillary/Support – contract

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 7840 Self-Funded Programs Administrator – Ancillary/Support
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to Ancillary/Support.)
- 7840.1 Self-funded admin. Ancillary/Support – salary
 - 7840.2 Self-funded admin. Ancillary/Support – contract
- 7850 Staff Development – Ancillary/Support
Continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with Ancillary/Support personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.
- 7850.1 Staff development Ancillary/Support – salary
 - 7850.2 Staff development Ancillary/Support – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

NON-REIMBURSABLE EXPENSES

These costs are described in rules regarding therapy under Chapter 5160-3 of the OAC, and are billable either to Medicare, directly to Medicaid by NFs, or to other third-party payers.

9705 Legend Drugs

9710 Radiology

9715 Laboratory

9720 Non-Emergency Oxygen

On or after January 1, 2014, report costs for non-emergency oxygen in this account.

9725 Other Non-Reimbursable – Specify Below. On or after January 1, 2014, report costs for wheelchairs in this account.

9725.1 Other Non-Reimbursable – salary

9725.2 Other Non-Reimbursable – other

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 9730 Late Fees, Fines or Penalties
Includes those fees, fines, or penalties as stated in CMS Publication 15-1 and audit fines assessed pursuant to section 5165.1010 of the Ohio Revised Code.
- 9735 Federal Income Tax
- 9740 State Income Tax
- 9745 Local Income Tax
- 9750 Insurance – Officer's Life
This is non-reimbursable expense when the facility is the beneficiary, except as referenced in CMS Publication 15-1, section 2130.
- 9755 Promotional Advertising and Marketing
- 9755.1 Promotional advertising/marketing – salary
- 9755.2 Promotional advertising/marketing – other
- 9760 Contributions and Donations
See CMS Publication 15-1, section 608
- 9765 Bad Debt
- 9770 Parenteral Nutrition Therapy
- 9776 Franchise Permit Fee
Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio Department Medicaid to nursing facilities. The provider shall report one hundred per cent of the franchise permit fee in account 9776. Franchise taxes are to be reported in account 6080, Franchise Tax.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013**TABLE 8****CAPITAL COSTS**

Capital costs means the actual expense incurred for all of the following:

- (A) Depreciation and interest on any capital asset with a cost of five hundred dollars or more per item and a useful life of at least two (2) years. Provider may, if it desires, establish a capitalization policy with lower minimum criteria, but under no circumstances may the five hundred dollar criteria be exceeded.
 - (1) Buildings;
 - (2) Building improvements;
 - (3) Equipment;
 - (4) Extensive renovations;
 - (5) Transportation equipment;
- (B) Amortization and interest on land improvements and leasehold improvements;
- (C) Amortization of financing costs;
- (D) Lease and rent of land, building, and equipment that does not qualify for account 7740 Leased Equipment.

Nursing facilities that did not change operator on or after 7/1/93 need only use group (A).

Nursing facilities that did change operator on or after 7/1/93 use groups (A) and (B).

GROUP (A) ASSETS ACQUIRED

8010 Depreciation – Building and Building Improvements
Depreciation of building and building improvements.

8020 Amortization – Land Improvements
Amortization expense for land improvements.

8030 Amortization – Leasehold Improvements
Leasehold improvements are amortized over the remaining life of the lease or the useful life of the improvement, but no less than five years. However, if the useful life of the improvement is less than five years, it may be amortized over its useful life. Options on leases will not be considered in the computation for amortization of leasehold improvements.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

- 8040 Depreciation – Equipment
Depreciation expense for equipment.
- 8050 Depreciation – Transportation equipment
Depreciation expense for transportation equipment.
- 8060 Lease and Rent – Building
Expense incurred for lease and rental expenses relating to buildings. Capitalized assets as a result of lease obligations should be depreciated and included in the proper depreciation accounts.
- 8065 Lease and Rent – Equipment
Expense incurred for lease and rental expenses relating to equipment. Capitalized assets as a result of lease obligations should be depreciated and included in the proper depreciation account. This account includes all leases effective after 12/01/92 for assets acquired prior to 7/01/93. (Cost of equipment, including vehicles, acquired by operating lease executed before 12/01/92 and the costs reported as administrative and general on the facility's cost report for period ending 12/31/92 are to be reported in account 7740.)
- 8070 Interest Expense – Property, Plant and Equipment
Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land, buildings and equipment.
- 8080 Amortization of Financing Cost
Amortization expense of long term financing cost such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

NONEXTENSIVE RENOVATIONS

Expenses for nonextensive renovations including depreciation, interest and amortization of financing cost completed prior to July 1, 2005.

- 8085 Depreciation/Amortization
Depreciation and amortization expenses for nonextensive renovations.
- 8086 Interest – Renovations
Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for nonextensive renovation purposes.
- 8087 Amortization of Financing Cost – Renovations
Amortization expense for cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred for nonextensive renovations.
Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of operator on or after 7/1/93.
- 8090 Home Office Costs/Capital Cost
Capital expenses of a separate division or entity that owns, leases or manages more than one facility (home office). These costs must be related to capital cost as specified in the capital cost center, and are allocated to the facility in accordance with CMS Publication 15-1, sections 2150 through 2150.3, "Home Office Costs." (All home office costs for group (A) are to be entered in this account. They are not to be distributed to any other account in this group.)

CHART OF ACCOUNTS

Appendix A
Rev. 12/2013

GROUP (B) ASSETS ACQUIRED THROUGH A CHANGE OF OPERATOR

Nursing facilities, other than leased facilities, that changed operator on or after 7/1/93 use this group to report expenses incurred through a change of operator on or after 7/1/93. Leased nursing facilities that changed operator on or after 5/27/92 use this group to report expenses incurred through a change of operator on or after 5/27/92.

- 8110 Depreciation – Building and Building Improvements
Depreciation of building and building improvements acquired through a change of operator on or after 7/1/93.
- 8140 Depreciation – Equipment
Depreciation expense for equipment acquired through a change of operator on or after 7/1/93.
- 8170 Interest Expense – Property, Plant and Equipment
Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land, buildings and equipment acquired through a change of operator on or after 7/1/93.
- 8180 Amortization of Financing Cost
Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of operator on or after 7/1/93.
- 8195 Lease Expense
Lease expenses incurred through a change of operator on or after 5/27/92.