

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

Cost Report
Line Number

Description

CAPITAL/LEASE

- 1. Depreciation – Land Improvements**
Depreciation expense on land improvements of **\$5,000** or more and with an estimated life of at least two years.
Items include:
-Parking lots
-Curbs and guttering
-Sidewalks
-All landscaping (trees, shrubs, fences, etc.)
-Signage
- 2. Depreciation – Building and Improvements**
Depreciation on building and building improvements (including equipment affixed to the building) of **\$5,000** or more and with an estimated useful life of at least two years.
- 3. Depreciation-Equipment**
Depreciation expense on equipment **NOT** affixed to building with a cost of **\$5,000** or more with an estimated useful life of at least two years. This does **NOT** include rented equipment or life sustaining equipment items. Items include:
-Office furniture and fixtures
-Patient’s room furniture and fixtures
-Office machines and equipment
-Telephone equipment
-Kitchen equipment
-Laundry equipment
-Maintenance equipment
-Lawn mowers and tractors
-Specialized medical equipment
-Computer equipment
-Software (including MDS)
- 4. Depreciation- Leasehold Improvements**
Depreciation expense on improvements made to leased property of **\$5,000** or more and an estimated useful life of at least two years.
- 5. Depreciation-Direct Capital Expenditures**
Depreciation expense on direct capital expenditure items (1981). (As of 1998, it is believed all items are fully depreciated.) of **\$5,000** and an estimated useful life of at least two years.

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|------------------------------------|---|
| 6. | Rent or Lease (Property) Costs to rent or lease a building. This account does NOT include rental expenses for equipment. |
| 7. | Equipment Lease Expense to rent or lease equipment NOT including automobile lease. Such costs would include -Copier rental -Computer equipment rental -Office furniture and equipment rental -Telephone equipment rental -Patient furniture and equipment rental -Specialized medical equipment rental -Wheelchair rental -Maintenance equipment rental (ie. floor buffer/scrubber) -Cylinder rental for oxygen or helium -Piano rental -Other equipment rental expense -Includes lease / rental expense for items previously classified as Direct Patient Care Equipment -Does NOT include rental of Life Sustaining Equipment (see Line 400) |
| 8. | Mortgage/Fixed Asset Interest All mortgage interest on fixed assets. This account would include: -Land -Land Improvements -Buildings -Building Improvements -Leasehold Improvements -Equipment This account does NOT include interest on operating capital. (See Line 256) |
| 9. | Revenue Offset -Space rental income -Interest income to the extent of interest expense on Line 8 -Gain on sale of asset (Loss on disposal must be recorded in proper depreciation account) |

[Line 20 – Total Capital / Lease]

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Cost Report
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Description

NON-CAPITAL POU AND OPERATION AND MAINTENANCE OF PLANT

- 21. Salaries & Wages**
All maintenance personnel salaries and wages to include the following:
-Maintenance Worker I, Technician, & Supervisor
-Landscape Maintenance Worker
-Yard Maintenance
-Electrician
-Plumber
-Painter
- 22. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 23. Employee Benefits**
-Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Pre-employment screening
- 24. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials
- 25. Supplies**
All supplies used to operate and maintain plant to include:
-Chemicals
-Shop supplies
-Tools
-Gasoline and oil for lawn equipment
-Printed forms
-Light bulbs
-Does NOT include cleaning/housekeeping supplies (See Line 61) or office supplies.

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| Cost Report Line Number | Description |
|----------------------------|--|
| 26. | <p>Contractor Outside Service</p> <ul style="list-style-type: none"> -Contracted grounds maintenance -Contracted building maintenance -Contracted equipment maintenance -Contracted security service -Other contracted outside identified services not below related to OMP |
| 27. | <p>Repair & Maintenance-Building</p> <p>All materials to repair and maintain building.</p> |
| 28. | <p>Repair & Maintenance-Equipment</p> <p>All materials to repair and maintain equipment such as:</p> <ul style="list-style-type: none"> -Office equipment -Monthly maintenance fees as part of a software or hardware maintenance agreement -Furniture and fixtures -Plant machinery and equipment -Automobile repairs -Dietary, Laundry, Housekeeping, & Nursing equipment -Wheelchair repair parts -Does NOT include gasoline, oil, & lubrication. (See Line 244) -Does NOT include MRPT. (See Lines 413, 414) |
| 29. | <p>Repair & Maintenance-Grounds</p> <p>All material to repair and maintain the grounds.</p> |
| 30. | <p>Exterminating Services</p> <p>Pest control</p> |
| 31. | <p>Garbage (Trash Disposal)</p> <p>Does NOT include medical waste disposal.</p> |
| 32. | <p>Gas</p> <p>Natural gas, propane, butane used to heat and cool building. Does NOT include gasoline used in vehicles. (See Line 244)</p> |
| 33. | <p>Electricity</p> |
| 34. | <p>Fuel</p> <p>Fuel oil used to heat and cool building. Does NOT include automobile gasoline or diesel fuel. (See Line 244)</p> |

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| Cost Report Line Number | Description |
|------------------------------------|---|
| 35. | Water Water and sewer |
| 36. | Non-Capitalized Equipment Expense for OMP equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes beds, sofas, tables, file cabinets, office furniture, cubicle curtains, desks, chairs, trashcans, mini-blinds, curtains, floor mats, ashtray urns, and floor fans. -Includes minor equipment attached to building (e.g. bulletin boards, chalk boards, name plates, wall brackets, etc.) |
| 37. | Depreciation- Automobiles Depreciation expense relating to the purchase of an automobile, van, or truck of \$5,000 or more and an estimated useful life of at least two years. (Automobile interest expense - see Line 45) |
| 38. | Automobile Lease Expense Costs to rent or lease an automobile. |
| 39. | Property / Real Estate Taxes All Property Taxes |
| 40. | Insurance / Fixed Assets All insurance on property only. This does not include liability, worker's compensation, life, and other non-property insurance. Includes all automobile insurance, including liability. |
| 41. | Non-Capitalized Land Improvements Expense for Land Improvements less than \$5,000 and/or with an estimated useful life less than two years. |
| 42. | Non-Capitalized Building / Building Improvements Expense for Building / Building Improvements less than \$5,000 and/or with an estimated useful life less than two years. |

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| Cost Report Line Number | Description |
|------------------------------------|---|
| 43. | Non-Capitalized Leasehold Improvements Expense for Leasehold Improvements less than \$5,000 and/or with an estimated useful life less than two years. |
| 44. | General & Professional Liability Insurance - OMP Portion of General & Professional Liability Insurance allocated to OMP based on Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 45. | Miscellaneous Other operation and maintenance of plant costs not considered in the above accounts. Includes automobile interest expense. |
| 46. | Revenue Offset Vending income when vending expense is not Identified as a non-reimbursable cost. |

[Line 56 – Total OMP]

HOUSEKEEPING

| | |
|-----|---|
| 57. | Salaries & Wages All housekeeping salaries and wages to include the following: -Floor Maintenance Supervisor -Floor Maintenance Worker I -Housekeeping Coordinator -Housekeeping Supervisor -Housekeeping I -Maid |
| 58. | Payroll Taxes -FICA -FUTA -SUTA |

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Description

| | |
|------------|--|
| 59. | <p>Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening</p> |
| 60. | <p>Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials</p> |
| 61. | <p>Supplies -Cleaning supplies and materials (wax, stripper, sealer...) -Office supplies for housekeeping operations -Printed forms</p> |
| 62. | <p>Contractor Outside Services All contracted cleaning services.</p> |
| 63. | <p>Non-Capitalized Equipment – Housekeeping Expense for Housekeeping equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes vacuum cleaner, mop buckets, buffer, etc.</p> |
| 64. | <p>General & Professional Liability Insurance – Housekeeping Portion of General & Professional Liability Insurance allocated to Housekeeping based on Allen Gambill's memos of 10/8/01 and 11/15/01.</p> |
| 65. | <p>Miscellaneous Other housekeeping expense not included in the above accounts.</p> |
| 66. | <p>Revenue Offset</p> |
| | <p>[Line 76 – Total Housekeeping]</p> |

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Cost Report
Line Number

Description

| Cost Report | Description |
|--------------------|---|
| | DIETARY |
| 77. | Salaries & Wages All dietary and food service salaries and wages to include: -Dietician -Dietary Assistance -Food Service Manager -Food Service Assistant -Food Service Supervisor -Cook -Kitchen Assistance -Dishwasher |
| 78. | Payroll Taxes -FICA -FUTA -SUTA |
| 79. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening |
| 80. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 81. | Raw Food -Meats, vegetables, dairy products, etc. -Nutritional supplements |

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Cost Report
Line Number

Description

- 82. Food Supplies**
-General kitchen supplies
-Plates, cups, forks, knives, etc.
-Cleaning supplies and materials for the kitchen/dining area
-Office supplies for dietary operations
-Printed forms
- 83. Contractor Outside Service**
-Contracted dietitian
-Other contracted food service and dietary services
- 84. Non-Capitalized Equipment - Dietary**
Expense for Dietary equipment less than **\$5,000** and/or with an estimated useful life less than two years. Includes blender, coffee urn, food cart, portable shelves, etc.
- 85. General & Professional Liability Insurance - Dietary**
Portion of General & Professional Liability Insurance allocated to Dietary based on Allen Gambill's memos of 10/8/01 and 11/15/01.
- 86. Miscellaneous**
Other dietary costs not considered in the above accounts.
-Tablecloths (linen)
- 87. Revenue Offset**
-Employee/Guest meal income

[Line 97 – Total Dietary]

GENERAL SERVICE NURSING – CASE MIX ADJUSTED
(Not specifically identifiable to a level of care – Nursing, Vent, Head Injury, Geropsych Service, ACH)

- 101. Salaries & Wages (RN)**
Registered Nurse's salaries and wages including:
-Staff development for nursing staff
- 102. Salaries & Wages (LPN)**
Licensed Practical Nurse's salaries and wages.

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| Cost Report Line Number | Description |
|------------------------------------|---|
| 103. | Salaries & Wages (A&O) Aides and Orderlies' salaries and wages. |
| 104. | Payroll Taxes -FICA -FUTA -SUTA |
| 105. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening |
| 106. | Contracted Nursing Services Contracted Pooled Nursing Services |

[Line 116 – Total General Nursing CMA]

GENERAL SERVICE NURSING – NON-CASE MIX ADJUSTED
(Not specifically identifiable to a level of care – Nursing, Vent, Head Injury,
Geropsych Service, ACH)

| | |
|-------------|--|
| 117. | Salaries & Wages (DON) Director of Nursing salaries and wages. |
| 118. | Sal-Ward Sec/Med Records Ward Secretary, MDS Coordinator, and Medical Records Clerk's salaries and wages. |
| 119. | Barber & Beauty Shop (Basic) Barber & Beauty Shop salaries and wages for basic hair care. (Barber & Beauty Shop expenses for other than basic hair care are identified in the non- reimbursable cost center Barber & Beauty Shop, Excess, Line 520) |

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Description

- 120. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 121. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Pre-employment screening
- 122. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials
- 123. Medical Supplies**
All nursing supplies such as:
-Adhesives
-Dressings
-Gauze
-Gloves
-Syringes
-Incontinence Supplies (disposable diapers, underpads, etc.)
Does **NOT** include patient specific billable medical supplies or supplies billable to Medicare Part B (See Line 391)
- 124. Non-Legend Drugs**
Non-prescription stock drugs.
- 125. Office Supplies**
-General office supplies for nursing operations
-Printed forms for nursing operations
-Medical records office supplies and forms

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| Cost Report Line Number | Description |
|----------------------------|---|
| 126. | <p>Barber & Beauty-Supplies Barber & Beauty supplies used for basic hair care Services.</p> |
| 127. | <p>Personal Hygiene Items Patient personal use items such as: -Toothpaste -Toothbrush -Soap -Shampoo -Deodorants -Shaving Supplies</p> |
| 128. | <p>Medical Director</p> |
| 129. | <p>Pharmacy Consultant</p> |
| 130. | <p>Utilization Review</p> |
| 131. | <p>Contractor Outside Services -Contracted barber and beauty services -Dental consultant (see Line 518 for other dental services) -Other contracted allowable professional services, NOT contracted nursing service (See Line 106)</p> |
| 132. | <p>Non-Capitalize Equipment – General Nursing Services Expense for General Nursing Services equipment less than \$5000 and/or with an estimated useful life less than two years. Includes: -Chart holder -Drug cart -Glucometer -Humidifier -Blood pressure cuff -Physician scale -Shower chair -Stethoscope -Wheelchair -Geri chair -Commode chair</p> |
| 133. | <p>General & Professional Liability Insurance - Nursing Portion of General & Professional Liability Insurance allocated to General Nursing based on Allen Gambill's memos of 10/8/01 and 11/15/01.</p> |

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Description

- 169. Linen & Bedding**
-Linens
-Bedding
-Sheets
-Mattresses
-Pillows and cases
-Blankets
-Towels
-Washcloths
- 170. Supplies**
-Laundry detergents and supplies
-Office supplies for laundry & linen operations
-Printed forms used for laundry & linen operations
- 171. Contractor Outside Service**
Contracted laundry services
- 172. Non-Capitalized Equipment - Laundry**
Expense for Laundry equipment less than **\$5,000** and/or with an estimated useful life less than two years. Includes linen cart, laundry scale, marking machine, etc.)
- 173. General & Professional Liability Insurance - Laundry**
Portion of General & Professional Liability Insurance allocated to Laundry & Linen based on Allen Gambill's memos of 10/8/01 and 11/15/01.
- 174. Miscellaneous**
-Other laundry and linen costs not considered in the above accounts.
- 175. Revenue Offset**
-Revenue associated with non-allowable expense such as dry cleaning if expense is included in this cost center.

[Line 185 – Total Laundry & Linen]

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Cost Report
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Description

| Line Number | Description |
|------------------------|--|
| SOCIAL SERVICES | |
| 186. | Salaries & Wages All social services salaries and wages to include the following: -Director of Social Services -Assistant Director of Social Services -Social Worker I -Social Services Secretary -Social Services Clerk -Does NOT include Pastoral salaries & wages (see line 228) OR Admission Salaries (see Line 229) |
| 187. | Payroll Taxes -FICA -FUTA -SUTA |
| 188. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening |
| 189. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 190. | Supplies -Office Supplies for Social Services operations -Printed forms for Social Services operations |
| 191. | Contractor Outside Services Contracted professional social services |

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- 192. Non-Capitalized Equipment – Social Services**
Expense for Social Services equipment less than \$5,000 and/or with an estimated useful life less than two years.
- 193. General & Professional Liability Insurance – Social Services**
Portion of General & Professional Liability Insurance allocated to Social Services based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 194. Miscellaneous**
Other social service costs not considered in the above accounts.

[Line 204 – Total Social Services]

PATIENT ACTIVITIES

- 205. Salaries & Wages**
All patient activities salaries & wages to include the following:
-Activities Director
-Recreation Director
- 206. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 207. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker’s Compensation
-Pre-employment screening

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| Cost Report Line Number | Description |
|------------------------------------|--|
| 208. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 209. | Contractor Outside Services -Contracted professional patient activities services |
| 210. | Supplies -Office supplies for Patient Activity operations -Printed forms for Patient Activities operations -Games -Recreational supplies -Art supplies -Helium used in Patient Activities (Does NOT include cylinder rental expense, see Line 7) |
| 211. | Capitalized Equipment – Non Patient Activities Expense for Patient Activities equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes camera, VCR, stereo, typewriter, TV in common area day room, etc. |
| 212. | General & Professional Liability Insurance – Patient Activities Portion of General & Professional Liability Insurance allocated to Patient Activities based on Allen Gambill’s memos of 10/8/01 and 11/15/01. |
| 213. | Miscellaneous -Cable TV expense located in common areas (NOT patient rooms, see Line 528) -Other patient activities costs not considered in the above accounts. -Costs associated with the Eden Alternative program |
| 214. | Revenue Offset - Income from crafts - Eden Alternative Grant Revenue |

[Line 224 – Total Patient Activities]

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Description

ADMINISTRATIVE & GENERAL

| | |
|-------------|---|
| 225. | Salaries & Wages-Officers All officers of the corporation salaries and wages |
| 226. | Salaries & Wages-Administrator |
| 227. | Salaries & Wages-Assistant Administrator |
| 228. | Salaries & Wages-Pastoral All pastoral & clergy salaries and wages |
| 229. | Salaries & Wages-Other All other administrative salaries and wages to include the following: <ul style="list-style-type: none">-Accountant-Accounts Payable Clerk-Accounts Payable Supervisor-Accounts Receivable Clerk-Accounts Receivable Supervisor-Administrative Assistant-Admissions Clerk-Assistant to Administrator-Bookkeeper-Business Office Assistant-Business Office Manager-Central Supply Clerk-Data Entry Operator-Data Processing Coordinator-Data Processing Programmer-Data Processing Supervisor-Data Processing Systems Analyst-Executive Secretary-Finance Officer-General Clerk-Inventory Clerk-Materials Handler-Payroll Clerk-Payroll Supervisor-Personnel Assistant-Personnel Director-Personnel Officer-Purchasing Agent-Purchasing Assistant-Receiver-Receptionist-Secretary-Special Projects Assistant-Special Projects Director-Switchboard Operator-Typist |

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| Cost Report Line Number | Description |
|----------------------------|--|
| 230. | Payroll Taxes -FICA -FUTA -SUTA |
| 231. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Worker's Compensation -Pre-employment screening |
| 232. | Central Office Overhead Allocated portion of central office overhead expense for centralized services provided by a home office. (Cost identified on this line must be supported by a home office cost report) |
| 233. | Management Services Contracted professional management services expense paid to an unrelated organization. |
| 234. | Director's Fees Fees paid to members of the Board of Directors |
| 235. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 236. | Promotion & Public Relations-Help Wanted -Help Wanted advertising -One line Yellow Page ad, indicating facility address (allowable) |
| 237. | Promotion & Public Relations-Other -General advertising (non-allowable) -Brochures (non-allowable) -Other promotional and public relations expense (non-allowable) |

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| Cost Report Line Number | Description |
|----------------------------|---|
| 238. | <p>Telephone & Telegraph</p> <ul style="list-style-type: none"> -Local and long distance service -Cellular service -Pager service -Internet access fees |
| 239. | <p>Dues & Subscriptions</p> <ul style="list-style-type: none"> -Magazine subscriptions -Newspaper subscriptions -Professional membership dues |
| 240. | <p>Insurance-Officer's Life</p> <ul style="list-style-type: none"> -(Non-allowable) |
| 241. | <p>Insurance-General</p> <p>Note: General and Professional Liability Insurance is allowable in all salaried cost centers pursuant to Allen Gambill's memos dated 10/8/01 and 11/15/01. For General and Professional Liability Insurance applicable to A&G cost center, (See Line 259).</p> <ul style="list-style-type: none"> -Officer's and directors indemnification -Does NOT include worker's compensation |
| 242. | <p>Copier</p> <ul style="list-style-type: none"> -Copier supplies (includes all copier paper and toner cartridges) -Duplicating supplies |
| 243. | <p>License Fees</p> <ul style="list-style-type: none"> -Federal, State, and local license fees |
| 244. | <p>Transportation-Operating Expenses</p> <p>The cost of operating a vehicle owned or leased by the facility or mileage allowance paid to an employee. This includes:</p> <ul style="list-style-type: none"> -Gasoline & Oil -Tires -Registration fees -Lubrication -Inspection fees -Does NOT include vehicle repairs (see Line 28) -Does NOT include vehicle rental or lease expense (See Line 38) -Does NOT include ambulance service (See Line 524) -Does NOT include MRPT (see Lines 413-414) |

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| Cost Report Line Number | Description |
|------------------------------------|---|
| 245. | Office Supplies -General office supplies -Printed forms -Letterhead and envelopes -Checks, deposit slips, and other banking forms -Patient personal funds forms |
| 246. | Printing |
| 247. | Postage -Postage -UPS -Express mail and overnight delivery -Freight |
| 248. | Legal & Accounting -Contracted legal and accounting services |
| 249. | Income Taxes -Federal, State, and Local income taxes (non-allowable) |
| 250. | Data Processing – In House -Software expense less than \$5000 -Data processing supplies |
| 251. | Data Processing –Contracted Services -Contracted data processing services |
| 252. | Employment Agency Fees -Fees paid to employment agencies -Foreign nurse recruitment costs |
| 253. | Bad Debts -Periodic write-off of uncollectible accounts receivable (non-allowable) |
| 254. | Contributions Contributions to other organizations for which no goods or services are received (non-allowable) (i.e. political and charitable contributions) |
| 255. | Bank Service Charges Bank service charges ONLY . (Costs for checks, deposit slips, other banking forms should be identified on Line 245.) |

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Description

- 256. Interest- Operating**
Includes interest paid for the following:
-Operating capital loans
-Fees for general lines of credits
-Credit card purchases
-Other revolving credit purchases
-This account does **NOT** include mortgage interest or interest on fixed asset loans such as for automobiles, office equipment, computer equipment, etc. (see Line 8, 45)
- 257. Amortization of Start-Up**
- 258. Non-Capitalized Equipment - Administrative**
Expense for Administrative and General equipment less than **\$5,000** and/or with an estimated useful life less than two years. Includes computer, calculator, typewriter, copier, and employee Badge/ID equipment.
- 259. General & Professional Liability Insurance – A&G**
Portion of General & Professional Liability Insurance allocated to A&G based on Allen Gambill's memos of 10/8/01 and 11/15/01.
- 260. Miscellaneous**
-Employee ID/Badge supplies
-Amortization of loan costs
-Other administrative costs not considered in the above accounts
-Motivational posters
- 261. Health Care Assessment Expense**
- 262. Revenue Offset**
-Interest income to the extent of interest expense on Line 256

[Line 272 – Total A&G]

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Line Number

Description

| Cost Report | Description |
|--------------------|---|
| | RADIOLOGY |
| 273. | Salaries & Wages All radiology salaries, wages, and vacation/holiday/sick pay to include the following: -Radiologist -Radiology Technician |
| 274. | Payroll Taxes -FICA -FUTA -SUTA |
| 275. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening |
| 276. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expenses -Employee training materials |
| 277. | Contractor Outside Service Contracted professional radiology services |
| 278. | Supplies -Film, developing supplies, and chemicals -Office supplies for radiology operations -Printed forms -Radiology supplies |

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Description

- 279. Non-Capitalized Equipment - Radiology**
Expense for Radiology equipment less than **\$5,000** and/or with an estimated useful life less than two years.
- 280. General & Professional Liability Insurance – Radiology**
Portion of General & Professional Liability Insurance allocated to Radiology based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 281. Miscellaneous**
Other radiology costs not considered in the above accounts.

[Line 291 – Total Radiology]

LABORATORY

- 292. Salaries & Wages**
All laboratory salaries, wages, and vacation/holiday/sick pay to include the following:
-Laboratory Technician
-Laboratory Supervisor
-Laboratory Assistant
- 293. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 294. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker’s Compensation
-Employee Appreciation Meals
-Pre-employment screening

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|--------------------------------------|---|
| 295. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 296. | Contractor Outside Service -Contractor professional laboratory services |
| 297. | Supplies -Laboratory supplies -Office supplies for Laboratory operations -Printed forms |
| 298. | Non-Capitalized Equipment - Laboratory Expense for Laboratory equipment less than \$5000 and/or with an estimated useful life less than two years. |
| 299. | General & Professional Liability Insurance – Laboratory Portion of General & Professional Liability Insurance allocated to Laboratory based on Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 300. | Miscellaneous Other laboratory costs not considered in the above accounts. |
| [Line 310 – Total Laboratory] | |

PHYSICAL THERAPY

| | |
|-------------|--|
| 311. | Salaries & Wages All physical therapy salaries, wages, and Vacation/holiday/sick pay to include the following: -Physical Therapist -Physical Therapy Technician -Licensed Physical Therapy Assistant -Mobility Specialist |
| 312. | Payroll Taxes -FICA -FUTA -SUTA |

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

- 313. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Employee Appreciation Meals
-Pre-employment screening
- 314. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense related to training
-Employee training materials
- 315. Contractor Outside Service**
Contracted professional physical therapy services
- 316. Supplies**
-Office supplies for Physical Therapy operations
-Physical therapy supplies
-Printed forms
- 317. Non-Capitalized Equipment – Physical Therapy**
Expense for Physical Therapy equipment less than **\$5000** and/or with an estimated useful life less than two years. Includes exercise and traction equipment.
- 318. General & Professional Liability Insurance – Physical Therapy**
Portion of General & Professional Liability Insurance allocated to Physical Therapy based on Allen Gambill's memos of 10/8/01 and 11/15/01.
- 319. Miscellaneous**
Other physical therapy costs not considered in the above accounts.

[Line 329 – Total Physical Therapy]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

Cost Report
Line Number

Description

OCCUPATIONAL THERAPY

| | |
|-------------|---|
| 330. | Salaries & Wages All occupational therapy salaries, wages, and vacation/holiday/sick pay to include the following: -Occupational Therapist -Occupational Therapy Technician -Certified Occupational Therapy Assistant |
| 331. | Payroll Taxes -FICA -FUTA -SUTA |
| 332. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening |
| 333. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 334. | Contractor Outside Services Contracted professional occupational therapy services |
| 335. | Supplies -Office Supplies for occupational therapy operations -Occupational therapy supplies -Printed forms |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

| Cost Report Line Number | Description |
|------------------------------------|---|
| 336. | Non-Capitalized Equipment – Occupational Therapy Expense for Occupational Therapy equipment less than \$5,000 and/or with an estimated useful life less than two years. |
| 337. | General & Professional Liability Insurance – Occupational Therapy Portion of General & Professional Liability Insurance allocated to Occupational Therapy based on Allen Gambill’s memos of 10/8/01 and 11/15/01. |
| 338. | Miscellaneous Other occupational therapy costs not considered in the above accounts. |

[Line 348 – Total Occupational Therapy]

SPEECH THERAPY

| | |
|------|---|
| 349. | Salaries & Wages All speech therapy salaries, wages, and vacation/holiday/sick pay to include the following: -Speech and Language Pathologist -Speech Therapist -Speech Therapist Aide -Communication Assistant |
| 350. | Payroll Taxes -FICA -FUTA -SUTA |
| 351. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker’s Compensation -Employee Appreciation Meals -Pre-employment screening |

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

- 352. Training/Travel/Tuition**
-Employee training fees
-Employee travel expenses related to training
-Employee tuition expense
-Employee training materials
- 353. Contractor Outside Services**
Contracted professional speech therapy services
- 354. Supplies**
-Office Supplies for speech therapy operations
-Speech therapy supplies
-Printed forms
- 355. Non-Capitalized Equipment – Speech Therapy**
Expense for Speech Therapy equipment less than
\$5,000 and/or with an estimated useful life less than
two years.
- 356. General & Professional Liability Insurance – S/T**
Portion of General & Professional Liability
Insurance allocated to Speech Therapy based on
Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 357. Miscellaneous**
Other speech therapy costs not considered in the
above accounts.

[Line 367 – Total Speech Therapy]

OXYGEN THERAPY

- 368. Salaries & Wages**
All oxygen therapy salaries, wages, and
vacation/holiday/sick pay.
- 369. Payroll Taxes**
-FICA
-FUTA
-SUTA

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

| Cost Report Line Number | Description |
|------------------------------------|---|
| 370. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening |
| 371. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 372. | Contractor Outside Service -Contracted professional oxygen therapy services |
| 373. | Supplies -Office supplies for oxygen operations -Oxygen therapy supplies -Printed forms (Does NOT include cylinder rental expense – see Line 7) |
| 374. | Non-Capitalized Equipment – Oxygen Therapy Expense for Oxygen Therapy Equipment less than \$5000 and/or with an estimated useful life less than two years. |
| 375. | General & Professional Liability Insurance – Oxygen Therapy Portion of General & Professional Liability Insurance allocated to Oxygen Therapy based on Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 376. | Miscellaneous Other oxygen therapy costs not considered in the above accounts |

[Line 386 – Total Oxygen Therapy]

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

INTRAVENOUS FLUIDS

- 387. Supplies**
-Office Supplies for IV operations
-Intravenous fluids supplies
-Printed forms

[Line 390 – Total Intravenous Fluids]

BILLABLE MEDICAL SUPPLIES

- 391. Billable Medical Supplies**
-Medical supplies billed to the patient
-Medical supplies billable to Medicare Part B

[Line 394 – Total Billable Medical Supplies]

PARENTERAL/ENTERAL THERAPY

- 395. Parenteral/Enteral Therapy**
-Tube feeding expense
-Does **NOT** include nutritional supplements.
(See Line 81)

[Line 398 – Total P/E Therapy]

LIFE SUSTAINING EQUIPMENT

- 399. Depreciation-Equipment**
Depreciation expense on life sustaining equipment.
Items include:
-Oxygen concentrators
-Respirators
-Ventilators
-Air-Fluidized bed (e.g. Clinitron bed)

- 400. Equipment Rental**
Rental expense on life sustaining equipment. Items include:
-Oxygen concentrators
-Respirators
-Ventilators
-Air-Fluidized bed (e.g. Clinitron bed)

[Line 403 – Total LSE]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

Cost Report
Line Number

Description

| Cost Report | Description |
|---|---|
| MEDICALLY RELATED PATIENT TRANSPORTATION | |
| 404. | Salaries & Wages All medically related patient transportation salaries, wages, and holiday/vacation/sick pay including the following: -Driver -Employee accompanying the driver |
| 405. | Payroll Taxes -FICA -FUTA -SUTA |
| 406. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening |
| 407. | Training/Travel/Tuition -Employee training fees -Employee travel expense related to travel -Employee tuition expense -Employee training materials |
| 408. | Contractor Outside Services (MRPT) Contracted transportation expenses such as: -Taxi and cab fees -Shuttle services fees -Does <u>not</u> include ambulance fees |
| 409. | Depreciation-Automobiles All capital costs relating to the purchase of an automobile or van used for non-emergency, non ambulance, medically related transportation with a cost of \$500 or more and an estimated useful life of at least two years. |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

| Cost Report Line Number | Description |
|------------------------------------|--|
| 410. | Vehicle Rental All cost to rent or lease a vehicle used for non-emergency, non-ambulance, medically related transportation. |
| 411. | Interest/Fixed Asset All interest expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation. |
| 412. | Insurance/Fixed Asset All insurance expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation. |
| 413. | Repair/Equipment All material and labor costs to repair and maintain equipment used for non-emergency, non-ambulance, medically related transportation. Does NOT include maintenance expenses for vehicles. (See Line 414) -Vehicle repair -Wheelchair lift repair |
| 414. | Transportation/Operating Expense The cost of maintaining vehicles owned by the facility and used for non-emergency, non-ambulance, medically related transportation. This includes: -Registration fees -Gasoline -Oil -Tires -Lubrication -Personal property tax |
| 415. | General & Professional Liability Insurance – MRPT Portion of General & Professional Liability Insurance allocated to MRPT based on Allen Gambill’s memos of 10/8/01 and 11/15/01. |

[Line 425 – Total MRPT]

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

NURSING SERVICES – NON CASE MIX ADJUSTED
(Costs specifically identifiable and direct coded to Nursing Level of Care –
Former INC/SNC Cost Center)

- 426. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials
- 427. Medical Supplies**
Nursing supplies such as:
-Adhesives
-Dressings
-Gauze
-Gloves
-Thermometers
-Syringes
-Incontinence supplies
-Disposable diapers
-Underpads
- 428. Non-Capitalized Equipment – Nursing Services**
Expense for Nursing Services equipment less than
\$5,000 and/or with an estimated useful life less than
two years.
- 429. General & Professional Liability Insurance – Nursing Services**
Portion of General & Professional Liability
Insurance allocated to Nursing Services based on
Allen Gambill's memos of 10/8/01 and 11/15/01.
- 430. Miscellaneous**
Other Nursing Services expenses not identified in
the above accounts.

[Line 440 – Total Nursing – Non CMA]

NURSING SERVICES – CASE MIX ADJUSTED
(Costs specifically identifiable and direct coded to Nursing Level of Care –
Former INC/SNC Cost Center)

- 441. Salaries & Wages (RN)**
Registered Nurse salaries, wages, and
vacation/holiday/sick pay.

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

| Cost Report Line Number | Description |
|------------------------------------|--|
| 442. | Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay. |
| 443. | Salaries & Wages (A&O) Aides and Orderlies salaries, wages, and vacation/holiday/sick pay. |
| 444. | Payroll Taxes -FICA -FUTA -SUTA |
| 445. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -Employee tuition expense -Employee training materials |
| 446. | Contracted Nursing Services |

[Line 456 – Total Nursing – Non CMA]

VENT SERVICES

| | |
|-------------|--|
| 457. | Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/ holiday/sick pay. |
| 458. | Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay. |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2009)

| Cost Report Line Number | Description |
|----------------------------|---|
| 459. | <p>Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay.</p> |
| 460. | <p>Payroll Taxes -FICA -FUTA -SUTA</p> |
| 461. | <p>Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening</p> |
| 462. | <p>Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials</p> |
| 463. | <p>Medical Supplies Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence Supplies -Disposable Diapers -Underpads</p> |
| 464. | <p>Non-Capitalized Equipment – Vent Services Expense for Vent Services equipment less than \$5,000 and/or with an estimated useful life less than two years.</p> |

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

- 465. General & Professional Liability Insurance – Vent Services**
Portion of General & Professional Liability Insurance allocated to Vent Services based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 466. Miscellaneous**
Other expenses not identified in the above accounts.

[Line 476 – Total Vent Services]

HEAD INJURY / GEROPSYCH SERVICES

- 477. Salaries & Wages (RN)**
Registered Nurse salaries, wages, and vacation/holiday/sick pay.
- 478. Salaries & Wages (LPN)**
Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.
- 479. Salaries & Wages (A & O)**
Aides and orderlies salaries, wages, and vacation/holiday/sick pay.
- 480. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 481. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker’s Compensation
-Employee Appreciation Meals
-Pre-employment screening

Free-Standing Nursing Facility Chart of Accounts
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| Cost Report Line Number | Description |
|--|---|
| 482. | Travel/Training/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 483. | Medical Supplies -Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads |
| 484. | Non-Capitalized Equipment – Head Injury / Geropsych Services Expense for Head Injury / Geropsych Service equipment less than \$5,000 and/or with an estimated useful life less than two years. |
| 485. | General & Professional Liability Insurance – Head Injury / Geropsych Services Portion of General & Professional Liability Insurance allocated to Head Injury / Geropsych Services based on Allen Gambill’s memos of 10/8/01 and 11/15/01. |
| 486. | Miscellaneous Other expenses not identified in the above accounts. |
| [Line 496 – Total Head Injury / Geropsych Services] | |
| ADULT CARE HOME (Salaries and Wages must be those that can be specifically identifiable to the ACH level of care.) | |
| 497. | Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/holiday/sick pay. |
| 498. | Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay. |

Free-Standing Nursing Facility Chart of Accounts
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| Cost Report Line Number | Description |
|------------------------------------|---|
| 499. | Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay. |
| 500. | Salary – Adult Care Home - Other Salaries, wages, and vacation/holiday/sick pay for other personnel who are direct coded to the Adult Care Home. |
| 501. | Payroll Taxes -FICA -FUTA -SUTA |
| 502. | Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker’s Compensation -Employee Appreciation Meals -Pre-employment screening |
| 503. | Travel/Training/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 504. | Medical Supplies -Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads |

Free-Standing Nursing Facility Chart of Accounts
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Cost Report
Line Number

Description

- 505. Non-Capitalized Equipment – Adult Care Home**
Expense for Adult Care Home equipment less than \$5,000 and/or with an estimated useful life less than two years.
- 506. General & Professional Liability Insurance – ACH**
Portion of General & Professional Liability Insurance allocated to Adult Care Home based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 507. Miscellaneous**
Other Adult Care Home expenses not identified in the above accounts.

[Line 517 – Total ACH]

DENTAL

- 518. Dental**
All dental services and fees **except** dental consultant fees (see Line 105)

[Line 519 – Total Dental]

BARBER & BEAUTY SHOP

- 520. Barber & Beauty Shop (Excess)**
All barber and beauty costs outside of the facility’s method or schedule of furnishing basic hair care.
-Salaries and wages (column 1)
-All other costs including payroll taxes, employee benefits, contractor outside services, and supplies. (column 2)
-Does **NOT** include basic barber and beauty salaries and wages (see Line 119)
-Does **NOT** include basic barber and beauty supplies (see Line 126)
-Does **NOT** include basic barber and beauty contracted services (see Line 131)

[Line 521 – Total B&B Excess]

