

5101:3-3-20.1

Page 8 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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.

TN #02-022 APPROVAL DATE MAY - 1 2008
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 9 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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 PERS
- 2060-6 - Group insurance premium
- 2060-7 - State unemployment taxes
- 2060-8 - Federal unemployment taxes
- 2060-9 - Worker's compensation
- 2060-10 - Union dues

2080 Taxes Payable

- 2080-1 - Real estate
- 2080-2 - Personal property
- 2080-3 - Federal income tax

TN ~~#02-002~~ APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN ~~#01-012~~ EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 10 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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

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.

TN ~~#02-022~~ APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 12 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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

TN #02-022 APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 11 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

2440 Non-Interest Bearing Loans From Owners
See the "Health Care Financing Administration (HCFA) Publication 15-1",
Section 1210, previously entitled "HIM 15, Health Insurance Manual."

2450 Deferred Liabilities

2450-1	-	Revenue
2450-2	-	Federal income taxes
2450-3	-	State income taxes
2450-4	-	Local income taxes

TN ~~#02-022~~ APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN ~~#01-012~~ EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 13 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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 which are billable to medicare regardless of payor 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 which are not billable to medicare regardless of payor type.

TN #02-022 APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 14 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

5090 Medical Minor Equipment - Medicare
Items which are billable to medicare regardless of payor 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 which are not billable to medicare regardless of payor type.

5110 Enteral Nutrition Therapy - Medicare
Items which are billable to medicare regardless of payor 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 which are not billable to medicare regardless of payor type.

5130 Rehabilitation Supplies

5140 Incontinence Supply

5150 Personal Care

5160 Laundry Service - Routine

TN #02-022 APPROVAL DATE MAY - 1 2003

SUPERSEDES

TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 15 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

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

TN #02-022 APPROVAL DATE MAY - 1 2002
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 16 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

- 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

DEDUCTIONS FROM REVENUES

- 5710 Contractual Allowance - Medicare
- 5720 Contractual Allowance - Medicaid
- 5730 Contractual Allowance - Other

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

- 5740 Charity Allowance

TN #02-022 APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02

5101:3-3-20.1

Page 17 of 56

Enacted
Appendix A

CHART OF ACCOUNTS

TABLE 5

OTHER PROTECTED COST

MEDICAL SUPPLIES

Medical supplies - items which 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; 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 6001. For those facilities participating in both the medicare and medicaid programs, medical supplies must be categorized and classified as follows:

- 6000 Medical Supplies Billable to Medicare
Medical supplies for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6001 Medical Supplies Non-Billable to Medicare
Medical supplies for facilities not participating in medicare, as well as medical supplies for facilities which are not billable to medicare regardless of payor type.
- 6003 Oxygen
Oxygen defined as emergency stand-by oxygen only, all other oxygen should be directly billed by supplier to medicaid.

TN #02-022 APPROVAL DATE MAY - 1 2003
SUPERSEDES
TN #01-012 EFFECTIVE DATE 7/1/02