

**Appendix A**

1 Other expenses are costs personally paid by the operator for the following goods and services necessary to operate a facility; an operator may subtract such costs from the gross monthly income if the expenses are documented by cancelled checks, receipts, or other documentation, and are paid within the report's period. Other expenses shall be subject to review and approval by BE and are:

(a) Supplies for expendable items which are necessary for day-to-day facility operation, but are not for resale as defined in paragraph (B) 3304:1-21-05 of the Administrative Code.

(b) Janitorial service for a commercial firm or independent contractor to clean the facility, or to remove trash. Such costs are deductible unless the bureau-grantor agreement, facility permit, or other BSVI agreement assigns such responsibility to someone other than the operator.

(c) Business licenses.

(d) Telecommunications charge for the cost of required business telephone or business internet services.

(e) Cost of uniforms, rented or owned, and laundry charges only when used for the business.

(f) Business advertising for the reasonable cost of advertising and promotional activities intended to support and/or increase facility sales.

(g) Premiums for insurance coverage for off-site storage facilities.

(h) Rent to grantor, if required by agreement for location.

(i) Expense for storage space.

(j) Utilities for the facility when not included in rent.

(k) Employer contribution for social security.

(l) Workers' compensation premiums.

(m) Ohio unemployment taxes.

(n) Federal unemployment taxes.

(o) Sales taxes.

(p) Pre-approved training expenses of up to one-thousand dollars per year; such training must be directly related to the job.

(q) Temporary operators on BTOA on fee.

(r) Vehicle expenses to be used only if a vehicle is required for a facility. Any vehicle expenses listed on the monthly operating report shall require an additional vehicle expense report to be completed and retained by the operator for that monthly operating report.

Only one method of expensing the vehicle shall be allowed each calendar year, unless a new vehicle is acquired during the year. Commuter miles, personal use of vehicle and/or depreciation costs must be excluded in either method.

Method one - actual costs shall include the business percentage of the following expenses: vehicle insurance, vehicle registration, gasoline, oil, other maintenance costs, and monthly lease or payment.

Method two - standard mileage rate, as allowed by the internal revenue service for that calendar year for each business mile.

(s) Pre-approved miscellaneous expenses. Documentation for these expenses may be requested to accompany the monthly operating report.

(t) Business dues.

(u) Professional merchandise delivery services.

(v) Pest exterminator services.

(w) Bookkeeping/accounting services.

(x) The purchase of a computer and/or business-related computer expenses.

(y) Business legal fees (not associated with any adversarial procedures against RSC).

(z) Air conditioner, filter, and fire suppression services and/or security system costs.

(aa) Banking fees.

(bb) Documented refunds to customers.

(cc) CAT Tax

(dd) Credit card related fees