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CHART OF ACCOUNTS

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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 Payors

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

1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

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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 LTCF supplies.

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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 which 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 7225.

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1200 Property, Plant and Equipment

- 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.
- 1200.18 - Assets under capital lease - prior to 5/27/92
- 1200.19 - Assets under capital lease - on or after 5/27/92

1250 Accumulated Depreciation and Amortization - Prop., Plant & Equip.

- 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.
- 1250.15 - Assets under capital lease - prior to 5/27/92
- 1250.16 - Assets under capital lease - on or after 5/27/92

1300 Renovations

As defined in the Ohio Revised Code (ORC).

- 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.
- 1300.9 - Assets under capital lease - prior to 5/27/92
- 1300.10 - Assets under capital lease - on or after 5/27/92

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1350 Accumulated Depreciation and Amortization - Renovations

- 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.
- 1350.9 - Assets under capital lease - prior to 5/27/92
- 1350.10 - Assets under capital lease - on or after 5/27/92

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

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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.

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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.

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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

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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

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 (REV.11/05).

- 2450 Deferred Liabilities
 - 2450.1 - Revenue
 - 2450.2 - Federal income taxes
 - 2450.3 - State income taxes
 - 2450.4 - Local income taxes

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

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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.

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

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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
- 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

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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.

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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 7350.

For those facilities participating in medicaid and not in medicare, all medical minor equipment should be classified in account 6006. For those facilities participating in both the medicare and medicaid programs, medical minor equipment must be categorized and classified as follows:

- 6005 Medical Minor Equipment Billable to Medicare
Medical minor equipment for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6006 Medical Minor Equipment Non-Billable to Medicare
Medical minor equipment for facilities not participating in medicare, as well as medical minor equipment for facilities which are not billable to medicare regardless of payor type.

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UTILITY EXPENSES

- 6020 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.)
- 6030 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, which are used on the water and sewer system. Payroll taxes and fringe benefits should be reported under accounts 6054 and 6056, respectively.
- 6030.1 - Water and sewage salary
6030.2 - Water and sewage other
- 6040 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.)
- 6050 Hazardous Medical Waste Collection
Contract services provided to furnish hazardous waste collection bags, containers and removal service.

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PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

6054 Payroll Taxes

Other protected 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 (REV. 11/05); and federal unemployment taxes (excludes purchased nursing).

6055 Workers Compensation

Other protected 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 (REV. 11/05) (excludes purchased nursing).

6056 Employee Fringe Benefits

Other protected 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 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes purchased nursing as well as vacation and sick pay salary.)

6057 EAP Administrator

An individual who performs the duties of the employee assistance program administrator for other protected personnel.

- 6057.1 - EAP administrator other protected salary
- 6057.2 - EAP administrator other protected contract

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6058 Self Funded Program Administrator
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected.)

6058.1 - Self funded admin. other protected salary
6058.2 - Self funded admin. other protected contract

6059 Staff Development
Other protected 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 other protected 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.

6059.1 - Staff development other protected salary
6059.2 - Staff development other protected contract

PROPERTY 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 the "CMS Publication 15-1." (REV. 11/05)

6085 Commercial Activity Tax (CAT)
Annual business privilege tax; begun July, 1, 2005.

FRANCHISE PERMIT FEES

6091 Franchise Permit Fee

Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio department of job and family services (ODJFS) to intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to the Ohio Administrative Code (OAC). ICFs-MR shall report one hundred percent of the ICFs-MR franchise permit fee in account 6091.

Franchise taxes are to be reported in account 6080, Franchise Tax.

HOME OFFICE COSTS

6095 Home Office Costs/Other Protected

Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to: utilities, real estate taxes, personal property tax, and franchise tax, and are allocated to the facility in accordance with "CMS Publication 15-1," section 2150 thru 2150.3, "Home Office Costs" (REV. 11/05).

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TABLE 6**DIRECT CARE COST CENTER**

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, that 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. (ICFs-MR are not required to have a full-time director of nursing.)

- 6105.1 - Director of nursing salary
- 6105.2 - Director of nursing contract

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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

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

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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.)

6135 Activity Director

A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.

- 6135.1 - Activity director salary
- 6135.2 - Activity director contract

6140 Activity Staff

Personnel providing services related to the activity program.

- 6140.1 - Activity personnel salary
- 6140.2 - Activity personnel contract

6150 Program Specialist

Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.

- 6150.1 - Program specialist salary
- 6150.2 - Program specialist contract

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6155 Program Director

An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement 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.

- 6155.1 - Program director salary
- 6155.2 - Program director contract

6165 Habilitation Supervisor

Supervisor with experience, training and background in habilitation.

- 6165.1 - Habilitation supervisor salary
- 6165.2 - Habilitation supervisor contract

6170 Habilitation Staff

Personnel trained in habilitation who provide habilitation services.

- 6170.1 - Habilitation staff salary
- 6170.2 - Habilitation staff contract

6175 Psychologist

A professional licensed under state law to practice psychology.

- 6175.1 - Psychologist salary
- 6175.2 - Psychologist contract

6180 Psychology Assistant

An individual trained in psychology to assist the psychologist.

- 6180.1 - Psychology assistant salary
- 6180.2 - Psychology assistant contract

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6185 Respiratory Therapist

A professional licensed under state law to render respiratory care.

- 6185.1 - Respiratory therapist salary
- 6185.2 - Respiratory therapist contract

6190 Social Work/Counseling

A professional licensed under state law to practice social work or counseling.

- 6190.1 - Social work/counseling salary
- 6190.2 - Social work/counseling contract

6195 Social Services/Pastoral Care

Personnel providing social services and/or pastoral services.

- 6195.1 - Social services/pastoral care salary
- 6195.2 - Social services/pastoral care contract

6200 Qualified Mental Retardation Professional

A professional with at least one year of experience working directly with persons with mental retardation or other developmental disabilities; and is one of the following:

- (i) A doctor of medicine or osteopathy
- (ii) A registered nurse
- (iii) An individual who holds at least a bachelor's degree in a professional category specified in 42 CFR, Section 483.430, Paragraph (b)(5).
(10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>)

For QMRPs functioning as a QMRP and an administrator in an ICF-MR, report only the portion related to the cost of a QMRP.

- 6200.1 - QMRP salary
- 6200.2 - QMRP contract

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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) (10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>). (Supplies are included in program supplies.) This account includes costs previously reported as utilization review personnel.

6210 Consulting and Management Fees

Direct care consulting fees paid to a non-related entity pursuant to the OAC, necessary pursuant to CMS Pub. 15-1, Section 2135 (REV. 11/05), and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.

6215 Active Treatment Off-site Day Programming Services

Active Treatment Off-site Day Programming Services are those services provided directly or through contract at a physical location other than the physical plant location of the ICF-MR. Active Treatment Off-site Day Programming Services are services that are part of a resident's individual plan that was developed by the resident interdisciplinary team under the supervision of the Qualified Mental Retardation Professional (QMRP). Active Treatment Off-site Day Programming Services may include, but are not limited to, employment support services, any other habilitative service, and any ancillary services provided while the residents are off-site receiving the employment support services such as personal care, nursing, occupational therapy, physical therapy, psychology, social work/counseling, and transportation. Beginning on July 1, 2005, the costs for Active Treatment Off-site Day Programming Services are reimbursed through a rate add-on and are not part of the direct care rate developed through the use of the cost report. Active Treatment Off-site Day Programming Services, reported under account number 6215 should not include services reported under other account numbers elsewhere in this cost report.

6220 Other Direct Care Medical Services

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Direct care medical services not previously listed.

6220.1	-	Other direct care salary
6220.2	-	Other direct care contract

HOME OFFICE COSTS

6230 Home Office Costs/Direct Care

Direct care expenses of a separate division or entity which 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" (REV. 11/05).

6230.1	-	Home office/direct care salary
6230.2	-	Home office/direct care other

PURCHASED NURSING SERVICES

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

- 6300 Registered Nurse Purchased Nursing
Registered nurses providing direct nursing care to residents.

- 6310 Licensed Practical Nurse Purchased Nursing
Licensed practical nurses providing direct nursing care to residents.

- 6320 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.)

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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 for intermediate care facilities for the mentally retarded including ICFs-MR therapies.

6510 Payroll Taxes

Direct care 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 (REV. 11/05); and federal unemployment taxes (excludes purchased nursing).

6520 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 (REV. 11/05) (excludes purchased nursing).

6530 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 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes purchased nursing as well as vacation and sick pay salary.)

6535 Employee Assistance Program Administrator - Direct Care

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

- 6535.1 - EAP administrator direct care salary
- 6535.2 - EAP administrator direct care contract

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6540 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.)

6540.1 - Self funded admin. direct care salary
6540.2 - Self funded admin. direct care contract

6550 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.

6550.1 - Staff development direct care salary
6550.2 - Staff development direct care contract

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

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- 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

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TABLE 7**INDIRECT CARE COST CENTER**

Indirect care costs includes costs other than direct care costs, other protected 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 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.)		

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- 7030 Dietary Minor Equipment
Dietary equipment which does not meet the facility's capitalization criteria specified under the OAC.
- 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" (REV. 11/05).
- 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 payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for service), as well as all parenteral nutrition therapy.

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- 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 payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for services), as well as all parenteral nutrition therapy.

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 (REV. 11/05), 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 (REV. 11/05).
- 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 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

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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

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

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MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE SUPPLIES

- 7100 Habilitation Supplies
Supplies used to provide services measured by the individual assessment form (IAF), which assist the resident to cope with: daily living, aging process, and perform tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out of facility functions.
- 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).
(10-1-03 edition <http://www.gpoaccess.gov/cfr/index.html>)
- 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.

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7120 Personal Care

Supplies required to maintain 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 performing 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.

ADMINISTRATIVE AND GENERAL SERVICES

7200 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.

For ICFs-MR licensed by Ohio Department of Mental Retardation and Developmental Disabilities (ODMR-DD) who are not required to employ a licensed administrator, but have a QMRP functioning as the administrator, report only the portion related to the cost of an administrator.

- 7200.1 - Administrator salary
- 7200.2 - Administrator contract

7210 Other Administrative Personnel

Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.

- 7210.1 - Other administrative salary
- 7210.2 - Other administrative contract

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- 7215 Consulting and Management Fees
Indirect consulting fees paid to a non-related entity pursuant to the OAC, necessary pursuant to CMS Pub. 15-1, Section 2135 (REV. 11/05), and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.
- 7220 Office and Administrative Supplies
Supplies such as: copier supplies, printing, postage, office supplies, nursing/habilitation and medical records forms, and data service supplies.
- 7225 Communications
Service charges for telephone services.
- 7230 Security Services
Salaries, purchased services, or supplies to protect property and residents.
- 7230.1 - Security services salary
- 7230.2 - Security services other
- 7235 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.

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- 7240 Laundry/Housekeeping Supervisor
An individual supervising the laundry/housekeeping functions and/or personnel.
- 7240.1 - Laundry/housekeeping supervisor salary
 - 7240.2 - Laundry/housekeeping supervisor contract
- 7245 Housekeeping
Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.
- 7245.1 - Housekeeping salary
 - 7245.2 - Housekeeping other
- 7250 Laundry and Linen
Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinent supplies specified in account 7115.
- 7250.1 - Laundry/linen salary
 - 7250.2 - Laundry/linen other
- 7255 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.)
- 7260 Legal Services
Legal services except as excluded in the OAC.

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- 7265 Accounting
Accounting, Bookkeeping Fees and Salaries.
- 7265.1 - Accounting salary
 - 7265.2 - Accounting contract
- 7270 Dues, Subscriptions and Licenses
Expense of dues, subscriptions and licenses incurred by facility.
- 7275 Interest - Other
Expense of short term credit and working capital interest incurred. (This account does not include late fees, fines or penalties.)
- 7280 Insurance
Expense of insurance such as: general business, liability, malpractice, vehicle, and property insurance.
- 7285 Data Services
Data services personnel and purchased services.
- 7285.1 - Data services salary
 - 7285.2 - Data services contract
- 7290 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 (REV. 11/05).
- 7295 Amortization of Start-Up Costs
Amortization of cost included in the account 1430.5, not otherwise allocated to other cost centers, in accordance with "CMS Publication 15-1," section 2132 (REV. 11/05), which were incurred by a facility.

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7300 Amortization of Organizational Costs
Amortization of cost included in account 1430.3, as described in "CMS Publication 15-1," section 2134 (REV. 11/05).

7305 Other Indirect Care Administrative Services - Specify below
Indirect care administrative services not previously listed.

7305.1 - Other indirect care salary
7305.2 - Other indirect care contract

HOME OFFICE COSTS

7310 Home Office Costs/Indirect Care
Indirect care expenses of a separate division or entity which 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" (REV. 11/05).

7310.1 - Home office/indirect care salary
7310.2 - Home office/indirect care other

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MAINTENANCE AND MINOR EQUIPMENT

- 7320 Plant Operations and Maintenance Supervisor
An individual supervising the plant operations and maintenance procedures and/or personnel.
- 7320.1 - Operations/maintenance supervisor salary
 - 7320.2 - Operations/maintenance supervisor contract
- 7330 Plant Operations and Maintenance
Salaries for all maintenance personnel employed by the facility.
- 7340 Repair and Maintenance
Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 6030.)
- 7350 Minor Equipment
Equipment which does not meet the facility's capitalization criteria specified under rules of 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 6005 and 6006 - medical minor equipment.)

EQUIPMENT ACQUIRED BY OPERATING LEASE

- 7400 Lease 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).

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INDIRECT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

7500 Payroll Taxes

Indirect care 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 ("CMS Publication 15-1," section 2122.6 REV. 11/05); and federal unemployment taxes.

7510 Workers' Compensation

Indirect 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 (REV. 11/05).

7520 Employee Fringe Benefits

Indirect 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 (REV. 11/05). If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

7525 Employee Assistance Program Administrator - Indirect Care

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

7525.1 - EAP administrator indirect care salary

7525.2 - EAP administrator indirect care contract

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7530 Self Funded Programs Administrator - Indirect Care
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to indirect care.)

7530.1 - Self funded admin. indirect care salary
7530.2 - Self funded admin. indirect care contract

7535 Staff Development - Indirect 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 indirect 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.

7535.1 - Staff development indirect care salary
7535.2 - Staff development indirect care other

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NON-REIMBURSABLE EXPENSES

- 9705 Legend Drugs
- 9710 Radiology
- 9715 Laboratory

- 9720 Oxygen
See rule 5101:3-3-19 of the OAC. (This does not include emergency stand-by oxygen.)

- 9725 Other Non-Reimbursable - Specify Below:
 - 9725.1 - Other Non-Reimbursable salary
 - 9725.2 - Other Non-Reimbursable other

- 9730 Late Fees, Fines or Penalties
(as stated in "CMS Publication 15-1") (REV. 11/05)

- 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 (REV. 11/05).

- 9755 Promotional Advertising and Marketing
 - 9755.1 - Promotional advertising/marketing salary
 - 9755.2 - Promotional advertising/marketing other

- 9760 Contributions and Donations
"CMS Publication 15-1," section 608 (REV. 11/05).

- 9765 Bad Debt
- 9770 Parenteral Nutrition Therapy

TABLE 8**CAPITAL COST CENTER****COST OF OWNERSHIP
PROPERTY, PLANT, EQUIPMENT AND EXTENSIVE RENOVATIONS**

Cost of ownership 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 dollars criteria be exceeded.
 - (1) Buildings;
 - (2) Building improvements that are not approved as nonextensive renovations under section 5111.25 or 5111.251 of the Revised Code;
 - (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 7400 leased equipment.

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RENOVATIONS COST CENTER

Renovation and extensive renovation mean any betterment, improvement, or restoration of intermediate care facility for the mentally retarded started before July 1, 1993, that meets the definition of a renovation or extensive renovation established in rules adopted by the department in effect on December 22, 1992. In the case of betterments, improvements, and restorations of intermediate care facilities for the mentally retarded started on or after July 1, 1993:

- (A) Renovation means the betterment, improvement, or restoration of an intermediate care facility for the mentally retarded beyond its current functional capacity through a structural change that costs at least five hundred dollars per bed. A renovation may include betterment, improvement, restoration, or replacement of assets that are affixed to the building and have a useful life of at least five years. A renovation may include costs that otherwise would be considered maintenance and repair expenses if they are an integral part of the structural change that makes up the renovation project. Renovation does not mean construction of additional space for beds that will be added to a facility's licensed or certified capacity beyond its current functional capacity through a structural change.
- (B) Extensive renovation means a renovation that costs more than sixty-five per cent and no more than eighty-five per cent of the cost of constructing a new bed and that extends the useful life of the assets for at least ten years.

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.

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- 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.
- 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 are reported as administrative and general on the facility's cost report for period ending 12/31/92 are to be reported in account 7400.)
- 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.

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- 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.

HOME OFFICE COSTS

- 8090 Home Office Costs/Capital Cost
Capital expenses of a separate division or entity which 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" (REV. 11/05).

RENOVATIONS

- 8500 Depreciation/Amortization
Depreciation and amortization expenses for renovations.
- 8570 Interest - Renovations
Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for renovation purposes.
- 8580 Amortization of Financing Cost - Renovations
Amortization expense for cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred for renovations.