

5123:2-7-16

Page 1 of 50

## APPENDIX

## CHART OF ACCOUNTS

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 intermediate care facility for services delivered and/or supplies sold.

1040	Allowance for Uncollectible Accounts Receivable
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This account represents the estimated amount of uncollectible

receivables.

1050 Notes Receivable

This account represents notes receivable due on demand, or that portion of notes due within twelve 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 supplies.

## 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 December 1, 1992, if the costs were reported as administrative and general on the facility's cost report for the period ending December 31, 1992, should be reported in account 7225.

## 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 May 27, 1992
- 1200.19 Assets under capital lease on or after May 27, 1992
  
- 1250 Accumulated Depreciation and Amortization - Property, Plant, and Equipment
  - 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 May 27, 1992
  - 1250.16 Assets under capital lease on or after May 27, 1992
  
- 1300 Renovations (as defined in the Revised Code)
  - 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 May 27, 1992
  - 1300.10 Assets under capital lease on or after May 27, 1992
  
- 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 May 27, 1992
- 1350.10 Assets under capital lease on or after May 27, 1992

#### Other Assets

##### 1400 Non-Current Investments

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

##### 1410 Deposits

- 1410.1 Workers' compensation
- 1410.2 Leases
- 1410.3 Other

##### 1420 Due From Owners/Officers

- 1420.1 Officers
- 1420.2 Owners

##### 1430 Deferred Charges and Other Assets

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

##### 1440 Notes Receivable - Long Term

5123:2-7-16

Page 6 of 50

This account represents notes receivable or portion thereof due more than twelve months from balance sheet date.

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 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.

## 2040 Current Portion of Long Term Debt

This account represents the principal of notes, loans, mortgages, capital lease obligations or bonds due within twelve 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
  
- 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 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 publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

### 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

## 3000 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.

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.

- 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

### 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 intermediate care facilities that do not record contractual allowances by payment source. Detail supporting this single account must be available.

5740 Charity Allowance

Table 5: Other Protected Cost

### 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 (e.g., Vaseline or KY Jelly), plastic or adhesive bandages (e.g., Band-Aids), medical tape, tongue depressors, tracheotomy care sets and suction catheters, tube feeding sets and component supplies, and over-the-counter drugs. 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.

### 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.

### 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, and 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.

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; state unemployment taxes or self insurance funds for unemployment compensation as stated in the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>; 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 the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals> (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 the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>." 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 Employee Assistance Program Administrator  
An individual who performs the duties of the employee assistance program administrator for other protected personnel.
- 6057.1 Employee assistance program administrator other protected salary  
6057.2 Employee assistance program administrator other protected contract
- 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 administrator other protected salary  
6058.2 Self funded administrator 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 Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.
- 6085 Commercial Activity Tax  
Annual business privilege tax

## Franchise Permit Fees

- 6091 Franchise Permit Fee  
Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the department pursuant to sections 5112.30 and 5112.31 of the Revised Code. Intermediate care facilities shall report one hundred per cent of the 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 sections 2150 to 2150.3 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

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, who is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.
  - 6100.1 Medical director salary
  - 6100.2 Medical director contract
  
- 6105 Director of Nursing
  - A full-time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities, and training of the nursing services staff. (Intermediate care facilities are not required to have a full-time director of nursing.)
  - 6105.1 Director of nursing salary
  - 6105.2 Director of nursing contract
  
- 6110 Registered Nurse Charge Nurse
  - A registered nurse designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.
  - 6110.1 Registered nurse charge nurse salary
  - 6110.2 Registered nurse charge nurse contract
  
- 6115 Licensed Practical Nurse 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 Licensed practical nurse charge nurse salary
- 6115.2 Licensed practical nurse charge nurse contract

6120 Registered Nurse

Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).

- 6120.1 Registered nurse salary
- 6120.2 Registered nurse contract

6125 Licensed Practical Nurse

Salary of licensed practical nurses providing direct nursing care to residents. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).

- 6125.1 Licensed practical nurse salary
- 6125.2 Licensed practical nurse contract

6130 Nurse Aides

Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties.)

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

## 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

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 Intellectual Disability Professional

For qualified intellectual disability professionals functioning as a qualified intellectual disability professional and an administrator in an intermediate care facility, report only the portion related to the cost of a qualified intellectual disability professional.

- 6200.1 Qualified intellectual disability professional salary
- 6200.2 Qualified intellectual disability professional contract

## 6205 Quality Assurance

Individuals providing the quality assurance functions in the facility, as overseen by the committee established under 42 CFR, Section 483.75 (O) (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, necessary pursuant to the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>, 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 day programming services are those services provided directly or through contract at a different physical location than an area certified by the Ohio department of health as an intermediate care facility. Active treatment 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 Intellectual Disability Professional. Active treatment 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 receiving the employment support services such as personal care, nursing, occupational therapy, physical therapy, psychology, social work/counseling, and transportation. Active treatment day programming services, reported under account 6215 should not include services reported under other account numbers elsewhere in this cost report.

## 6220 Other Direct Care Medical Services

Direct care medical services not previously listed.

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

## 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 sections 2150 to 2150.3 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

- |        |   |                                |
|--------|---|--------------------------------|
| 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.)

## Direct Payroll Taxes, Fringe Benefits, and Staff Development

This series represents payroll taxes, workers' compensation, fringe benefits, EAP

administrator, self-funded programs administrator, and staff development for intermediate care facilities including intermediate care facility 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 section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>; 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 section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals> (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 section 2144 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>. 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

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 administrator direct care salary
- 6540.2 - Self-funded administrator 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

**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

## 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.

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 or trash bags.)

- 7030 Dietary Minor Equipment  
Dietary equipment which does not meet the facility's capitalization criteria as specified in Chapter 5123:2-7 of the Administrative Code.
- 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 section 2144 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.
- 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.

- 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, and 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, state unemployment taxes or self insurance funds for unemployment compensation as stated in section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>, 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 section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.
- 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 section 2144 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

- 7075 Employee Assistance Program Administrator-Dietary  
(series #7000) an individual who performs the duties of the employee assistance program administrator for dietary personnel.
- 7075.1 - EAP administrator dietary salary
  - 7075.2 - EAP administrator dietary contract
- 7080 Self Funded Programs Administrator - Dietary  
(series #7000) an individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary.)
- 7080.1 - Self funded administrator dietary salary
  - 7080.2 - Self funded administrator dietary contract
- 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

#### Medical/Habilitation, Pharmaceutical, and Incontinence Supplies

- 7100 Habilitation Supplies  
Supplies used to provide services measured by the individual assessment form, 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 in accordance with 42 C.F.R. 483.60(b).

- 7110.1 - Pharmaceutical consultant salary
- 7110.2 - Pharmaceutical consultant contract

7115 Incontinence Supplies

Reusable and disposable incontinence supplies (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.

7120 Personal Care

Supplies required 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 intermediate care facilities licensed by the department that are not required to employ a licensed administrator, but have a qualified intellectual disability professional 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

7215 Consulting and Management Fees

Indirect consulting fees paid to a non-related entity pursuant to Chapter 5123:2-7 of the Administrative Code, necessary pursuant to section 2135 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>, 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.

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 Chapter 5123:2-7 of the Administrative Code.

- 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 section 2136.1 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.
- 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 section 2132 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>, which were incurred by a facility.

7300 Amortization of Organizational Costs  
 Amortization of cost included in account 1430.3, as described in section 2134 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

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 sections 2150 to 2150.3 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

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

#### 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 Chapter 5123:2-7 of the Administrative Code. 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 December 1, 1992, shall be reported in account 8065 for assets acquired prior to July 1, 1993).

#### 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; state unemployment taxes or self insurance funds for unemployment compensation in accordance with section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>; 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 in accordance with

section 2122.6 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

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 section 2144 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>. 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

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 administrator indirect care salary

7530.2 - Self-funded administrator 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

#### Non-Reimbursable Expenses

- 9705 Legend Drugs
- 9710 Radiology
- 9715 Laboratory

- 9720 Oxygen  
See rule 5123:2-7-11 of the Administrative Code. (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 the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

- 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 section 2130 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

#### 9755 Promotional Advertising and Marketing

- 9755.1 - Promotional advertising/marketing salary
- 9755.2 - Promotional advertising/marketing other

9760 Contributions and Donations in accordance with section 608 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

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 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.

### Renovations Cost Center

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

- 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 December 1, 1992 for assets acquired prior to July 1, 1993. (Cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, and the costs are reported as administrative and general on the facility's cost report for period ending December 31, 1992 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.

- 8080 Amortization of Financing Cost  
Amortization expense of long-term financing cost such as cost of issuing bonds, underwriting fees, closing costs, and mortgage points.

#### 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 sections 2150 to 2150.3 of the Centers for Medicare and Medicaid Services publication 15-1, "Provider Reimbursement Manual" (revised January 2005), available at <http://www.cms.hhs.gov/manuals>.

#### 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, and mortgage points incurred for renovations.