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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 Payers

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

1040 Allowance for Uncollectible Accounts Receivable

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 (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 nursing facility 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 that 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 7620.

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1200 Property, Plant and Equipment

Nursing facilities that did not change operator on or after 7/01/93 need only use group (A). Nursing facilities that did change operator on or after 7/01/93 use groups (A) and (B).

(A)
- 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.

(B) NFs that changed operator on or after 7/01/93 use this group to report assets acquired through a change of operator on or after 7/01/93.

- 1200.8 Land acquired on or after 7/01/93 through a change of operator
- 1200.9 Building and building improvements acquired on or after 7/01/93 through a change of operator
- 1200.10 Equipment acquired on or after 7/01/93 through a change of operator

(C) (Assets under capital lease)

- 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 and Equip.

Nursing facilities that did not change operator on or after 7/01/93 need only use group (A). Nursing facilities that did change operator on or after 7/01/93 use groups (A) and (B).

(A) 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.

(B) NFs that changed operator on or after 7/01/93 use this group to report assets acquired through a change of operator on or after 7/01/93.

1250.7 Building and building improvements acquired on or after 7/01/93 through a change of operator
1250.8 Equipment acquired on or after 7/01/93 through a change of operator

(C) (Assets under capital lease)

1250.18 Assets under capital lease – prior to 5/27/92
1250.19 Assets under capital lease – on or after 5/27/92

1300 Nonextensive Renovations
As defined in the Ohio Revised Code (ORC).

(A) 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.

(B) (Assets under capital lease)

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 – Nonextensive Renovations

(A) 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.

(B) (Assets under capital lease)

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

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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

This account represents notes receivable or portion thereof due more than twelve (12) 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 (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.

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

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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

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

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 that are billable to Medicare regardless of payer 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 that are not billable to Medicare regardless of payer type.

5085 Habilitation Supplies

5090 Medical Minor Equipment – Medicare
Items that are billable to Medicare regardless of payer 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 that are not billable to Medicare regardless of payer type.

5110 Enteral Nutrition Therapy – Medicare
Items that are billable to Medicare regardless of payer 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 that are not billable to Medicare regardless of payer type.

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
5660 Nurse Aide Training Program Revenue
5670 Unrestricted Contributions

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DEDUCTIONS FROM REVENUES

5710 Contractual Allowance – Medicare
5720 Contractual Allowance – Medicaid

5730 Contractual Allowance – Other
A single account that is the sum of 5710, 5720 and 5730 can be maintained by those nursing facilities that do not record contractual allowances by payment source. Detail supporting this single account must be available.

5740 Charity Allowance

TABLE 5

TAX COST

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 CMS Publication 15-1.

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

TABLE 6

DIRECT CARE COSTS

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, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing.)

6105.1 Director of nursing – salary
6105.2 Director of nursing – contract

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

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.)

6170 Habilitation Staff
Personnel trained in habilitation who provide habilitation services.

6170.1 Habilitation staff – salary
6170.2 Habilitation staff – contract

6185 Respiratory Therapist
A professional licensed under state law to render respiratory care.

6185.1 Respiratory therapist – salary
6185.2 Respiratory therapist – 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). (Supplies are included in program supplies.) This account includes costs previously reported as utilization review personnel.

6205.1 Quality assurance – salary
6205.2 Quality assurance – contract

6207 Behavioral and Mental Health Services

6207.1 Behavioral and Mental Health Services – salary
6207.2 Behavioral and Mental Health Services – contract

6210 Consulting and Management Fees
Direct care consulting fees that are paid to a non-related entity pursuant to the OAC, are necessary pursuant to CMS Publication 15-1, section 2135, and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.

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

6230 Home Office Costs/Direct Care
Direct care expenses of a separate division or entity that 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."

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

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MEDICAL SUPPLIES

Medical supplies – Items that 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, some 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 6311. For those facilities participating in both the Medicare and Medicaid programs, medical supplies must be categorized and classified as follows:

6301 Medical Supplies Billable to Medicare
Medical supplies for facilities participating in Medicare that are billable to Medicare regardless of payer type.

6311 Medical Supplies Non-Billable to Medicare
Medical supplies for facilities not participating in Medicare, as well as medical supplies for facilities that are not billable to Medicare regardless of payer type.

6321 Oxygen – Emergency stand-by only

6322 Oxygen (only through 12/31/13)
Report all oxygen other than emergency stand-by oxygen in this account. This includes contents of oxygen cylinders or tanks, including liquid oxygen, oxygen producing machines (concentrators) for specific use by an individual recipient, and costs of equipment associated with oxygen administration, such as carts, regulators/humidifiers, cannulas, masks, and demurrage, pursuant to rule 5160:3-19 of the Administrative Code.

6330 Habilitation Supplies
Supplies used to provide services measured by the current version of the minimum data set (MDS), which assist the resident to cope with daily living, the aging process, and performance of tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out-of-facility functions.

6340 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.)

PURCHASED NURSING SERVICES

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

6401 Registered Nurse Purchased Nursing
Registered nurses providing direct nursing care to residents.

6411 Licensed Practical Nurse Purchased Nursing
Licensed practical nurses providing direct nursing care to residents.

6421 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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NURSE AIDE TRAINING

6500 In-House Trainer Wages
This account includes, and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, and salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with the ORC.

6511 Classroom Wages: Nurse Aides
This account is limited to wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to the ORC, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.

6521 Clinical Wages: Nurse Aides
This account is limited to wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to the ORC. Include only those wages paid for your own facility staff.

6531 Books and Supplies
This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks and reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy stated in the capital cost center, paragraph A.)

6541 Transportation
This account is limited to the mileage allowance paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests, e.g., using the individual's own vehicle. This account does not include expense incurred for the use of a facility's own vehicle.

6551 Tuition Payments
This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with the ORC, excluding payments to other nursing facilities.

6560 Tuition Reimbursement
This account is limited to the reimbursement of costs incurred by the facility to reimburse an individual who is not employed, or does not have an offer to be employed, as a nurse aide but becomes employed by, or received an offer for employment from, the facility not later than twelve months after completing a nurse aide training and competency evaluation program. Reimbursement to the nurse aide shall be made on a pro-rata basis during the period in which the individual is employed as a nurse aide.

6570 Contractual Payments to Other Nursing Facilities
The account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with the ORC.

6580 Registration Fees and Application Fees
This account is limited to all registration fees and application fees necessary to comply with the ORC, i.e., train the trainer fees in order to comply with the ORC and state approved competency exam fees for nurse aides.

6590 Employee Fringe Benefits
Nurse aide training (series # 6500) – This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to the ORC. Includes self insurance funds. (This account excludes vacation and sick pay salary.)

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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

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DIRECT CARE THERAPIES PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

6640 Payroll Taxes – Therapy

Direct care therapies 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; and federal unemployment taxes (excludes purchased nursing).

6650 Workers' Compensation – Therapy

Direct care therapies 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 (excludes purchased nursing).

6660 Employee Fringe Benefits – Therapy

Direct care therapies 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. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6590, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary.)

6665 Employee Assistance Program Administrator – Therapy

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

6665.1 EAP administrator therapy – salary
6665.2 EAP administrator therapy – contract

6670 Self Funded Program Administrator – Therapy
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to direct care therapies.)

6670.1 Self-funded administrator therapy – salary
6670.2 Self-funded administrator therapy – contract

6680 Staff Development – Therapy
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 therapies 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.

6680.1 Staff development therapy – salary
6680.2 Staff development therapy – other

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. These accounts should not be used to report payroll taxes, workers compensation, and fringe benefits for Direct Care Therapies, which should be reported in accounts 6640 through 6645.2.

6700 Payroll Taxes
Direct care payroll related expenses incurred such as: 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; and federal unemployment taxes (excludes purchased nursing).

6710 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 (excludes purchased nursing).

6720 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. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6590, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary.)

6730 Employee Assistance Program Administrator – Direct Care
An individual who performs the duties of the employee assistance program administrator for direct care personnel.

6730.1 EAP administrator direct care – salary
6730.2 EAP administrator direct care – contract

6740 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.)

6740.1 Self-funded administrator direct care – salary
6740.2 Self-funded administrator direct care – contract

6750 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.

6750.1 Staff development direct care – salary
6750.2 Staff development direct care – contract

TABLE 7

ANCILLARY/SUPPORT COSTS

Ancillary/Support costs includes costs other than direct care costs, tax 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 meals 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.)

7030 Dietary Minor Equipment
Dietary equipment that does not meet the facility's capitalization criteria specified in the Ohio Administrative Code (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".

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 payer type.

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 payer type.

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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, 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.

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. 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

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MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE SUPPLIES

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 al1 aspects of the provision of pharmacy services in the facility as stated in 42 CFR, Section 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 for maintenance of 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 who performs 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.

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ACTIVITY AND HABILITATION/REHABILITATION

7201 Activity Director
A professional, as required by the Code of Federal Regulations, who oversees and is responsible for the activity program.

7201.1 Activity director – salary
7201.2 Activity director – contract

7211 Activity Staff
Personnel providing services related to the activity program.

7211.1 Activity personnel – salary
7211.2 Activity personnel – contract

7221 Recreational Therapist
A professional, as required by the Code of Federal Regulations, who oversees and is responsible for the recreational program.

7221.1 Recreational therapist – salary
7221.2 Recreational therapist – contract

7231 Psychologist
A professional licensed under state law to practice psychology.

7231.1 Psychologist – salary
7231.2 Psychologist – contract

7241 Psychology Assistant
An individual trained in psychology to assist the psychologist.

7241.1 Psychology assistant – salary
7241.2 Psychology assistant – contract

7251 Social Work/Counseling
A professional licensed under state law to practice social work or counseling.

7251.1 Social work/counseling – salary
7251.2 Social work/counseling – contract

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7261 Social Services/Pastoral Care
Personnel providing social services and/or pastoral services.

7261.1 Social services/pastoral care – salary
7261.2 Social services/pastoral care – contract

7271 Habilitation Supervisor
Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.

7271.1 Habilitation supervisor – salary
7271.2 Habilitation supervisor – contract

7281 Program Director
An individual who carries out and monitors the various professional interventions in accordance with the stated goals and objectives of every individual program plan. Implements 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.

7281.1 Program director – salary
7281.2 Program director – contract

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 7730.

For those facilities participating in Medicaid and not in Medicare, all medical minor equipment should be classified in account 7302. For those facilities participating in both the Medicare and Medicaid programs, medical minor equipment must be categorized and classified as follows:

7301 Medical Minor Equipment Billable to Medicare

Medical minor equipment for facilities participating in Medicare that are billable to Medicare regardless of payer type.

7302 Medical Minor Equipment Non-Billable to Medicare

Medical minor equipment for facilities not participating in Medicare, as well as medical minor equipment for facilities that are not billable to Medicare regardless of payer type.

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UTILITY EXPENSES

7501 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.)

7511 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 that are used on the water and sewer system. Payroll taxes and fringe benefits should be reported under accounts 7800 and 7820, respectively.

7511.1 Water and sewage – salary
7511.2 Water and sewage – other

7521 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.)

7531 Hazardous Medical Waste Collection
Contract services provided to furnish hazardous waste collection bags, containers and removal service.

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ADMINISTRATIVE AND GENERAL SERVICES

7600 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.

7600.1 Administrator – salary
7600.2 Administrator – contract

7605 Other Administrative Personnel
Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.

7605.1 Other administrative – salary
7605.2 Other administrative – contract

7610 Consulting and Management Fees
Ancillary/Support consulting fees that are paid to a non-related entity pursuant to the OAC, are necessary pursuant to CMS Publication 15-1, Section 2135, and that do not duplicate services or functions provided by the facility's staff or other provider contractual services.

7615 Office and Administrative Supplies
Supplies such as copier supplies, printing, postage, office supplies, nursing/habilitation and medical records forms, and data service supplies.

7620 Communications
Service charges for telephone services.

7625 Security Services
Salaries, purchased services, or supplies to protect property and residents.

7625.1 Security services – salary
7625.2 Security services – other

7630 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.

7631 Resident Transportation
Report all resident transportation in this account. Note that ambulance and ambulette transportation provided on or after January 1, 2014 can be billed directly to Medicaid by the transportation provider.

7631.1 Resident transportation – salary
7631.2 Resident transportation – other

7635 Laundry/Housekeeping Supervisor
An individual who supervises the laundry/housekeeping functions and/or personnel.

7635.1 Laundry/Housekeeping supervisor – salary
7635.2 Laundry/Housekeeping supervisor – contract

7640 Housekeeping
Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.

7640.1 Housekeeping – salary
7640.2 Housekeeping – other

7645 Laundry and Linen
Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinence supplies specified in account 7115.

7645.1 Laundry/linen – salary
7645.2 Laundry/linen – other

7650 Legal Services
Legal services except as excluded in the OAC.

7655 Accounting
Accounting, Bookkeeping Fees and Salaries.

7655.1 Accounting – salary
7655.2 Accounting – contract

7660 Dues, Subscriptions and Licenses
Expense of dues, subscriptions and licenses incurred by facility.

7665 Interest – Other
Expense of short term credit and working capital interest incurred. (This account does not include late fees, fines or penalties.)

7670 Insurance
Expense of insurance such as general business, liability, malpractice, vehicle, and property insurance.

7675 Data Services
Data services personnel and purchased services.

7675.1 Data services – salary
7675.2 Data services – contract

7680 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.

7685 Amortization of Start-Up Costs
Amortization of costs included in account 1430.5, not otherwise allocated to other cost centers, in accordance with CMS Publication 15-1, section 2132, which were incurred by a facility.

7686 Amortization of Organizational Costs
Amortization of cost included in account 1430.3, as described in CMS Publication 15-1, section 2134.

7690 Other Ancillary/Support Administrative Services – Specify below
Ancillary/Support administrative services not previously listed.

7690.1 Other Ancillary/Support – salary
7690.2 Other Ancillary/Support – contract

HOME OFFICE COSTS

7695 Home Office Costs/Ancillary/Support
Ancillary/Support expenses of a separate division or entity that 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."

7695.1 Home office/Ancillary/Support – salary
7695.2 Home office/Ancillary/Support – other

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MAINTENANCE AND MINOR EQUIPMENT

7700 Plant Operations and Maintenance Supervisor
An individual who supervises the plant operations and maintenance procedures and/or maintenance personnel.

7770.1 Operations/maintenance supervisor – salary
7770.2 Operations/maintenance supervisor – contract

7710 Plant Operations and Maintenance
Salaries for all maintenance personnel employed by the facility.

7720 Repair and Maintenance
Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 7511.)

7730 Minor Equipment
Equipment that does not meet the facility's capitalization criteria specified under 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 7301 and 7302 – medical minor equipment.)

7735 Custom Wheelchairs (only through 12/31/13)
This account includes the cost of all custom wheelchairs and related repairs.

EQUIPMENT ACQUIRED BY OPERATING LEASE

7740 Leased 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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ANCILLARY/SUPPORT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

7800 Payroll Taxes
Ancillary/Support payroll-related expenses incurred, such as: employer's portion of FICA taxes or Ohio public employees retirement system (OPERS); state unemployment taxes or self insurance funds for unemployment compensation according to CMS Publication 15-1, section 2122.6; and federal unemployment taxes.

7810 Workers' Compensation
Ancillary/Support 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.

7820 Employee Fringe Benefits
Ancillary/Support 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. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

7830 Employee Assistance Program Administrator – Ancillary/Support
An individual who performs the duties of the employee assistance program administrator for Ancillary/Support personnel.

7830.1 EAP administrator Ancillary/Support – salary
7830.2 EAP administrator Ancillary/Support – contract

7840 Self-Funded Programs Administrator – Ancillary/Support
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to Ancillary/Support.)

7840.1 Self-funded admin. Ancillary/Support – salary
7840.2 Self-funded admin. Ancillary/Support – contract

7850 Staff Development – Ancillary/Support
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 Ancillary/Support 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.

7850.1 Staff development Ancillary/Support – salary
7850.2 Staff development Ancillary/Support – other

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NON-REIMBURSABLE EXPENSES

These costs are described in rules regarding therapy under Chapter 5160-3 of the OAC, and are billable either to Medicare, directly to Medicaid by NFs, or to other third-party payers.

9705 Legend Drugs
9710 Radiology
9715 Laboratory
9720 Non-Emergency Oxygen
On or after January 1, 2014, report costs for non-emergency oxygen in this account.

9725 Other Non-Reimbursable – Specify Below. On or after January 1, 2014, report costs for wheelchairs in this account.

9725.1 Other Non-Reimbursable – salary
9725.2 Other Non-Reimbursable – other

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9730 Late Fees, Fines or Penalties
Includes those fees, fines, or penalties as stated in CMS Publication 15-1 and audit fines assessed pursuant to section 5165.1010 of the Ohio Revised Code.

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.

9755 Promotional Advertising and Marketing

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

9760 Contributions and Donations
See CMS Publication 15-1, section 608

9765 Bad Debt

9770 Parenteral Nutrition Therapy

9776 Franchise Permit Fee
Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio Department Medicaid to nursing facilities. The provider shall report one hundred per cent of the franchise permit fee in account 9776. Franchise taxes are to be reported in account 6080, Franchise Tax.

TABLE 8

CAPITAL COSTS

Capital costs 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 dollar criteria be exceeded.

(1) Buildings;
(2) Building improvements;
(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 7740 Leased Equipment.

Nursing facilities that did not change operator on or after 7/1/93 need only use group (A).

Nursing facilities that did change operator on or after 7/1/93 use groups (A) and (B).

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.

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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 reported as administrative and general on the facility's cost report for period ending 12/31/92 are to be reported in account 7740.)

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, mortgage points, etc.

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NONEXTENSIVE RENOVATIONS

Expenses for nonextensive renovations including depreciation, interest and amortization of financing cost completed prior to July 1, 2005.

8085 Depreciation/Amortization
Depreciation and amortization expenses for nonextensive renovations.

8086 Interest – Renovations
Interest expense incurred on mortgage notes, capitalized lease obligations, and other borrowing for nonextensive renovation purposes.

8087 Amortization of Financing Cost – Renovations
Amortization expense for cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc. incurred for nonextensive renovations.
Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of operator on or after 7/1/93.

8090 Home Office Costs/Capital Cost
Capital expenses of a separate division or entity that 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." (All home office costs for group (A) are to be entered in this account. They are not to be distributed to any other account in this group.)

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GROUP (B) ASSETS ACQUIRED THROUGH A CHANGE OF OPERATOR

Nursing facilities, other than leased facilities, that changed operator on or after 7/1/93 use this group to report expenses incurred through a change of operator on or after 7/1/93. Leased nursing facilities that changed operator on or after 5/27/92 use this group to report expenses incurred through a change of operator on or after 5/27/92.

8110 Depreciation – Building and Building Improvements
Depreciation of building and building improvements acquired through a change of operator on or after 7/1/93.

8140 Depreciation – Equipment
Depreciation expense for equipment acquired through a change of operator on or after 7/1/93.

8170 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 acquired through a change of operator on or after 7/1/93.

8180 Amortization of Financing Cost
Amortization expense of long term financing costs such as cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc., acquired through a change of operator on or after 7/1/93.

8195 Lease Expense
Lease expenses incurred through a change of operator on or after 5/27/92.