

Medicaid Cost Report
Chart of Accounts and Description

ASSETS - 1xxxxx – 2xxxxx		
Current Assets – 1xxxxx		
Cash – 11xxxx		
Facility Accounts – 111xxx		
111100	Cash-General	Cash on deposit in a checking account in a bank.
111200	Cash-Payroll	Cash on deposit in a checking account used for payroll purposes only.
111300	Cash-Savings	Cash on deposit in a bank, earning interest income.
111400	Petty Cash	Cash retained on the premises to meet daily requirements for small purchases or to make change for residents and visitors.
Investments – 12xxxx		
120000	Investments	Cash invested for less than six months, earning interest income.
Receivables – 13xxxx		
Resident Accounts – 132xxx		
132100	Medicaid	Amounts due from AHCA for Medicaid residents.
132200	Medicare Part A	Amounts due from Medicare Title XVIII (SNF) services.
132300	Medicare Part B	Amounts due from Medicare Title XVIII for Part B services.
132400	Private Pay	Amounts due from private pay residents.
132500	Managed Care	Amounts due from managed care organizations.
132600	Veterans' Administration	Amounts due from Veterans' Administration.
132700	Hospice	Amounts due from hospice.
132800	Long-Term Care Insurance	Amounts due from other long-term care insurance.
132900	Other Resident Accounts Receivables	Resident receivables for which there is not a specific account.
General Accounts – 133xxx		
133100	Notes Receivable – Non-related Party	Current portion of amounts due, represented by notes, from non-related parties.
133109	Receivables - Related Party	Current portion of amounts due from related parties.
133209	Inter-company Transfer Account	Current portion of inter-company transfers.
133900	Other General Receivables – Non-related Party	Current portion of amounts due, other than secured by note.
Allowance for Doubtful Accounts – 139xxx		
139000	Allowance for Doubtful Accounts	Estimate of Accounts/Notes Receivable that are not expected to be collected.
Inventory– 14xxxx		
140000	Inventory	Value of inventory on hand at the facility.
Prepaid Expenses – 15xxxx		
151000	Insurance	Insurance premiums paid in the current period that apply to coverage in a future period.
152000	Interest	Interest payments paid in the current period that apply to future periods.
153000	Real Estate Taxes	Real estate taxes paid in advance.
154000	Personal Property Taxes	Taxes levied on furniture and equipment paid in advance.
155000	License and Other Fees	License and other regulatory fees paid in the current period that apply to future periods.
159000	Other Prepaid Expenses	Unexpired portion of expenses paid for which there is not a specific account.
Resident Trust Accounts – 16xxxx		

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161000	Cash in Bank - Residents	Resident cash maintained in a separate account for resident use.
162000	Petty Cash - Residents	Cash retained on the premises to meet daily requirements of residents.
Other Current Assets – 19xxxx		
190000	Other Current Assets	Other current assets for which there is not a specific account.
Noncurrent Assets – 2xxxxx		
Investments – 22xxxx		
220000	Long-Term Investments – Non-related Party	Cash invested with non-related parties for longer than six months.
220009	Long-Term Investments – Related Party	Cash invested with related parties (Inter-company and affiliated parties) for longer than six months.
220100	Assets Whose Use is Limited	Value of assets whose use is limited due to restrictions. (55xxxx)
Long-Term Receivables – 231xxx		
231100	Notes Receivable – Non-related Party	Long-term amounts due represented by notes, from residents or other non-related parties who are indebted to the facility.
231109	Receivables - Related Party	Long-term amounts due from related parties who are indebted to the facility.
Bond Financing Escrow/Trust Funds – 232xxx		
232000	Bond Financing Escrow/Trust Funds	Required for bond and other financing for principle, interest, replacements, and other requirements.
Property, Plant, and Equipment – 24xxxx		
Land – 241xxx		
241000	Land	Cost of land that is used as the site of the facility building(s).
241100	Land Improvements	Cost of paving, parking lot improvements, lighting standards, shrubs or other land improvements not attached to the building, but associated with the facilities providing resident care.
Buildings – 242xxx		
242100	Buildings	The cost of buildings used in providing resident care.
242200	Building Improvements	The costs of improvements to a building used in providing resident care.
242300	Leasehold Improvements	The cost borne by the facility of improvements on rented or leased property used for resident care.
Equipment and Furniture– 243xxx		
243100	Equipment and Furniture	Cost of equipment and furniture purchased.
Vehicles – 245xxx		
245000	Vehicles	Cost of automotive vehicles owned by the facility for facility use.
Construction in Progress – 246xxx		
246000	Construction in Progress	Cost of construction in progress. Specify the nature of the construction.
Other Property, Plant, and Equipment – 249xxx		
249000	Other Fixed Assets	Other fixed assets for which there is not a specific account.
Accumulated Depreciation – 25xxxx		
251100	Accumulated Depreciation - Land Improvements	Depreciation expense accrued during the current and prior periods on Land Improvements (241xxx).

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252100	Accumulated Depreciation – Buildings	Depreciation expense accrued during the current and prior periods on Buildings (242xxx).
252200	Accumulated Depreciation – Building Improvements	Depreciation expense accrued during the current and prior periods on Building Improvements (2422xx).
252300	Accumulated Depreciation – Leasehold Improvements	Depreciation expense accrued during the current and prior periods on Leasehold Improvements (2423xx).
253000	Accumulated Depreciation – Equipment and Furniture	Depreciation expense accrued during the current and prior periods on Equipment and Furniture (243xxx).
255000	Accumulated Depreciation – Vehicles	Depreciation expense accrued during the current and prior periods on Vehicles (245xxx).
256000	Accumulated Depreciation - Other Fixed Assets	Depreciation expense accrued during the current and prior periods on Other Fixed Assets (249xxx).
Deposits – 26xxxx		
261000	Deposits –Utilities	Amounts on deposit as security with utility companies.
262000	Deposits-Leases	Amounts on deposit as security with the lessor.
263000	Deposits-Other	Amounts on deposit with other individuals or companies.
Resident Trust Accounts – 27xxxx		
271000	Investments - Residents	Investments restricted by the terms of agreements with the residents.
272000	Resident Deposits	Long-term deposits from residents.
Other Long-Term Assets – 29xxxx		
292100	Organization Costs	Costs incurred in the formation of the original business, the benefits of which will be recognized over future periods.
292900	Amortized Organization Costs	The current and prior periods amortization of the organization costs.
293000	Reorganization Costs	Costs incurred in the reorganization of the business, the benefits of which will be recognized over future periods.
293900	Amortized Reorganization Costs	The current and prior periods amortization of the reorganization costs.
294000	Deferred Loan Costs	Costs incurred in obtaining a loan, the benefits of which will be received over future periods.
294900	Amortized Deferred Loan Costs	The current and prior periods amortization of the deferred loan costs.
295000	Start-up Costs	Costs incurred in a newly purchased/constructed facility to the time the first Medicaid resident is admitted.
295900	Amortized Start-up Costs	The current and prior period amortization of start-up costs.
296000	Goodwill	The difference between the purchase price and the fair value of the net tangible assets of an acquired operating entity.
298000	General and Professional Liability Insurance - Self-Insured	Funds reserved for general and professional liability self-insurance.
299000	Other Long-Term Assets	Other long-term assets for which there is not a specific account.
LIABILITIES – 3xxxxx – 4xxxxx		
Current Liabilities – 3xxxxx		
Accrued Payroll and Related Payables – 31xxxx		
311000	Accrued Payroll	Payroll amounts due to employees but not paid.
Payroll Taxes Payable – 312xxx		

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312100	Federal Income Tax	Amount of Federal Income Tax withheld from each employee's gross pay, not remitted.
312200	FICA	FICA withheld from employee's gross pay, not remitted.
312300	Unemployment Taxes	Unemployment payroll taxes not remitted.
Payroll Insurance Payable – 313xxx		
313100	Group Insurance	Amount of employee insurance withheld and amount of accrued employer's contribution
313200	Workers' Compensation Insurance	Workers' Compensation premiums owed by the employer.
313600	Employee Retirement/Savings Plan	Amount of employer's contribution to an employee retirement/savings plan for employees held in investments, but not remitted.
Other Payroll Related Payables – 319xxx		
319100	Union Dues	Amount of union dues withheld from employee's gross pay, not remitted.
319900	Other Employee Benefits	Amount of other employee benefits not remitted.
Taxes Payable – 32xxxx		
321000	Real Estate Taxes	Amount owed for taxes levied on real property (land and buildings) owned by the facility.
322000	Personal Property Taxes	Amount owed for taxes levied on the personal property (furniture and equipment) owned by the facility.
323000	Sales Tax	Taxes, passed on to the customers or residents, levied on the retail sale by the facility, which are owed by the facility to the state.
324000	Federal Income Tax	Amount due to the Federal Government for taxes levied by it on the net income of the facility.
325000	Franchise Tax	Amount due for franchise taxes, but not paid.
326000	Other Taxes Payable	Other related taxes payable.
General Payables – 33xxxx		
331000	Trade Accounts Payable – Non-related Party	Amounts due to non-related parties for services rendered or supplies received.
331009	Trade Accounts Payable – Related Party	Amounts due to related parties for services rendered or supplies received.
332000	Notes Payable – Non-related Party	Amount due on notes payable to non-related parties, with a term less than one year.
332009	Notes Payable – Related Party	Amount due on notes payable to related parties, with a term less than one year.
333000	Interest Payable – Non-related Party	Amount of interest due to non-related parties in the current period, but not paid.
333009	Interest Payable – Related Party	Amount of interest due to related parties in the current period, but not paid.
334000	Rent Payable – Non-related Party	Amount of rent due to non-related parties during the current period, but not paid.
334009	Rent Payable – Related Party	Amount of rent due to related parties during the current period, but not paid.
335000	Management Fees Payable	Amount due on management fee contracts.
336000	Medicare	Amount due to Medicare during current period, but not paid.
337000	Medicaid	Amount due to Medicaid during the current period, but not paid.
338000	Current Portion of Long-Term Debt	Amount of long-term debt due in the current period, but not paid.
338100	Short Term Lease Payments	Amount of short-term debt due in the current period, but not paid.
339000	Other General Payables	Other current liabilities for which there is not a specific account.
Insurance Liabilities – 34xxxx		
341000	Estimated Unpaid Claims – General and Professional Liability Self-Insurance	Current portion of amount needed to provide for estimated cost of settling claims relating to general and professional liability insured events.
Resident Trust Liabilities – 35xxxx		

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350000	Resident Trust Liabilities	Amount due on behalf of resident, to be paid from resident fund, but not paid. Liabilities related to the Resident Trust current assets. (16xxxx)
Other Current Liabilities – 39xxxx		
390000	Other Current Liabilities	Other current liabilities for which there is not a specific account.
Long-Term Liabilities – 4xxxxx		
410000	Mortgage Payable – Non-related Party	Amount due to non-related parties on mortgages with a term longer than one year for the facility's owned real property and improvements.
410009	Mortgage Payable – Related Party	Amount due to related parties on mortgages with a term longer than one year for the facility's owned real property and improvements.
420000	Notes Payable - Non-related Party	Amount due to non-related parties on notes payable with a term longer than one year.
420009	Notes Payable – Related Party	Amount due to related parties on notes payable with a term longer than one year.
430000	Lease Payable - Non-related Party	Amount due to non-related parties on a lease with a term longer than one year.
430009	Lease Payable – Related Party	Amount due to related parties on a lease with a term longer than one year.
440000	Capitalized Lease Obligations – Non-related Party	Amount of long-term lease from non-related parties resulting in treating leased asset as though purchased.
440009	Capitalized Lease Obligations – Related Party	Amount of long-term lease from related parties resulting in treating leased asset as though purchased.
450000	Bonds Payable	Amount due on bonds payable with a term longer than one year.
460000	Estimated Unpaid Claims – General and Professional Liability Self-Insurance	Amount needed to provide for estimated cost of settling claims relating to general and professional liability insured events. Includes amount required for future payments on both claims that have been reported and claims relating to insured events that have occurred but have not been reported as of the date the liability was estimated.
480000	Residents' Deposits	Amounts owed to residents for money left with the facility for safekeeping. Liability related to the Resident Trust non-current assets. (27xxxx)
490000	Other Long-Term Liabilities	Other long-term liabilities for which there is not a specific account.
EQUITY/FUND BALANCES – 5xxxxx		
Stock Accounts – 51xxxx		
511000	Common Stock	The par or stated value of common stock owned at the balance sheet date.
512000	Preferred Stock	The par or stated value of preferred stock owned at the balance sheet date.
513000	Treasury Stock	The par or stated value of treasury stock owned at the balance sheet date.
514000	Additional Paid-In Capital	Capital acquired from stockholders
Proprietor Accounts – 52xxxx		
521000	Proprietorship Equity	Represents the owners' capital invested in the nursing facility. A separate account should be maintained for each owner.
522000	Proprietor's Draw	Amount withdrawn from the business by the owner(s) in cases where the facility is not a corporation.
Partnership Accounts – 53xxxx		
531000	Partnership Equity	Represents the owners' capital invested in the nursing facility. A separate account should be maintained for each owner.

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532000	Partner's Draw	Amount withdrawn from the business by the owner(s) in cases where the facility is not a corporation.
Equity Accounts – 54xxxx		
541000	Retained Earnings	Accumulated earnings after income taxes and after dividends have been paid to stockholders.
542000	Dividends	Amount of dividends paid to the stockholders of a corporation.
543000	Net <Profit>/Loss	Net profit or (loss) from operations for the current year to date before provisions for income taxes have been made.
544000	Equity Adjustments	Offset for balance sheet equity adjustments.
Net Assets Accounts – 55xxxx		
551000	Unrestricted	Unrestricted net assets of a not-for-profit facility.
552000	Temporarily Restricted	The part of net assets of a not-for-profit organization resulting from contributions and other inflows of assets whose use by the organization is limited by stipulations that either expire by the passage of time or can be fulfilled or removed by actions of the organization.
553000	Permanently Restricted	The part of net assets of a not-for-profit organization resulting from contributions and other inflows of assets whose use by the organization is limited by stipulations that neither expire by the passage of time nor can be fulfilled or removed by actions of the organization.
REVENUES 6xxxxx		
Room and Board/Routine Revenue – 601xxx		The gross charges made to residents for routine services (including room and board, general nursing, dietary supplements, and incontinent supplies), housekeeping and all other commonly used services available to all residents and normally expressed as a daily or monthly rate.
601100	Medicaid Room and Board	Room and board revenue for Title XIX coverage including amounts paid by the State as well as any resident liability payments.
601102	Medicaid Supplemental Room and Board - Medically Fragile Residents Under 21	Supplemental revenues for pre-authorized medically fragile residents under 21 supplement.
601103	Medicaid Supplemental Room and Board – HIV/AIDS	Supplemental revenues for pre-authorized HIV/AIDS Medicaid supplement.
601110	Other Medicaid Routine Revenue	Other routine revenue for Medicaid residents.
601200	Medicare Room and Board	Room and board revenue for Medicare Title XVIII routine services as well as any resident liability payments.
601210	Other Medicare Routine Revenue	Other routine revenue for Medicare residents.
601300	Private Pay Room and Board	Room and board revenue for private pay residents.
601310	Other Private Routine Revenue	Other routine revenue for private pay residents.
601400	Managed Care Room and Board	Room and board revenue for managed care residents as well as any resident liability payments.
601410	Other Managed Care Routine Revenue	Other routine revenue for managed care residents.
601500	Veterans' Administration Room and Board	Room and board revenue for Veterans' Administration residents as well as any resident liability payments.

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601510	Other Veterans' Administration Routine Revenue	Other routine revenue for Veteran's Administration residents.
601600	Hospice Room and Board	Room and board revenue for Hospice residents as well as any resident liability payments.
601610	Other Hospice Routine Revenue	Other routine revenue for Hospice residents.
601700	Long-Term Care Insurance Room and Board	Room and board revenue from long-term care insurers.
601710	Other Long-Term Care Insurance Routine Revenue	Other routine revenue from long-term care insurers.
601800	Non-Nursing Home Room and Board	Room and board revenue from non-nursing home services.
601810	Non-Nursing Home Routine Revenue	Other routine revenue from non-nursing home services.
601900	Other Routine Care Payors	Routine revenue for residents for which there is not a specific account.
Physical Therapy – 602xxx		Revenue associated with the following types of services performed by a registered physical therapist or under a physician's or therapist's direction: evaluating residents by applying tests of function, ability, nerves, muscles, etc. and treating residents to relieve pain, restore function and maintain performance using physical means such as exercise, heat, water, and/or electricity.
602100	Medicaid	All physical therapy revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
602210	Medicare Part A	All physical therapy revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
602220	Medicare Part B	All physical therapy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
602300	Private Pay	All physical therapy revenue for private pay residents.
602400	Managed Care	All physical therapy revenue for managed care residents as well as any resident liability payments.
602500	Veterans' Administration	All physical therapy revenue for Veterans' Administration residents as well as any resident liability payments.
602600	Hospice	All physical therapy revenue for Hospice residents as well as any resident liability payments.
602700	Long-Term Care Insurance	All physical therapy revenue from long-term care insurers.
602900	Other Physical Therapy Payors	All physical therapy revenue for residents other than those for which specific accounts are designated.
Speech and Audiological Therapy – 603xxx		Revenue associated with the provision of speech and audiological therapy services, including the evaluation, counseling, treatment, and rehabilitation of those residents with speech, hearing and/or language disadvantage.
603100	Medicaid	All speech and audiological therapy revenue for Title XIX Medicaid services which do not qualify for reimbursement under Medicare Part B or any other insurance.
603210	Medicare Part A	All speech and audiological therapy revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
603220	Medicare Part B	All speech and audiological therapy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.

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603300	Private Pay	All speech and audiological therapy revenue for private pay residents.
603400	Managed Care	All speech and audiological therapy revenue for managed care residents as well as any resident liability payments.
603500	Veterans' Administration	All speech and audiological therapy revenue for Veterans' Administration residents as well as any resident liability payments.
603600	Hospice	All speech and audiological therapy revenue for Hospice residents as well as any resident liability payments.
603700	Long-Term Care Insurance	All speech and audiological therapy revenue from long-term care insurers.
603900	Other Speech and Audiological Therapy Payors	All speech and audiological therapy revenue for residents other than those for which specific accounts are designated.
Occupational Therapy – 604xxx		Revenue associated with the provision of services which include instructing residents in prescribed academic subjects to prevent mental de-conditioning, improving residents' mental and physical conditions, and aiding in the attainment of knowledge and skills that will further residents' progress toward vocational objectives.
604100	Medicaid	All occupational therapy revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
604210	Medicare Part A	All occupational therapy revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
604220	Medicare Part B	All occupational therapy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
604300	Private Pay	All occupational therapy revenue for private pay residents.
604400	Managed Care	All occupational therapy revenue for managed care residents as well as any resident liability payments.
604500	Veterans' Administration	All occupational therapy revenue for Veterans' Administration residents as well as any resident liability payments.
604600	Hospice	All occupational therapy revenue for Hospice residents as well as any resident liability payments.
604700	Long-Term Care Insurance	All occupational therapy revenue from long-term care insurers.
604900	Other Occupational Therapy Payors	All occupational therapy revenue for residents other than those for which specific accounts are designated.
Complex Medical Equipment – 605xxx		Revenues associated with the providing complex medical equipment to patients, such as ventilators, IPPB machines, nebulizers, suction pumps and level 2 and 3 DMERC support surfaces.
605100	Medicaid	All complex medical equipment therapy revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
605210	Medicare Part A	All complex medical equipment therapy revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
605220	Medicare Part B	All complex medical equipment therapy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.

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605300	Private Pay	All complex medical equipment therapy revenue for private pay residents.
605400	Managed Care	All complex medical equipment therapy revenue for managed care residents as well as any resident liability payments.
605500	Veterans' Administration	All complex medical equipment therapy revenue for Veterans' Administration residents as well as any resident liability payments.
605600	Hospice	All complex medical equipment therapy revenue for Hospice residents as well as any resident liability payments.
605700	Long-Term Care Insurance	All complex medical equipment therapy revenue from long-term care insurers.
605900	Other Complex Medical Equipment Payors	All complex medical equipment therapy revenue for residents other than those for which specific accounts are designated.
Medical Supplies – 606xxx		Revenue for medical and surgical supplies for residents (i.e., catheters, colostomy bags, dressings, syringes).
606100	Medicaid	All medical supply revenue for Title XIX coverage Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
606210	Medicare Part A	All medical supply revenue for Medicare Title XVIII Part A as well as any resident liability payments.
606220	Medicare Part B	All medical supply revenue for Medicare Title XVIII Part B as well as any resident liability payments.
606300	Private Pay	All medical supply revenue for private pay residents.
606400	Managed Care	All medical supply revenue for managed care residents as well as any resident liability payments.
606500	Veterans' Administration	All medical supply revenue for Veterans' Administration residents as well as any resident liability payments.
606600	Hospice	All medical supply revenue for Hospice residents as well as any resident liability payments.
606700	Long-Term Care Insurance	All medical supply revenue from long-term care insurers.
606900	Other Medical Supplies Payors	All medical supply revenue for residents other than those for which specific accounts are designated.
Inhalation/ Respiratory Therapy – 607xxx		Revenue associated with the service of providing inhalation medications with the aid of special appliances and compressed gases for the purpose of correcting respiratory disease or alleviating respiratory symptoms.
607100	Medicaid	All inhalation/respiratory therapy related revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
607210	Medicare Part A	All inhalation/respiratory therapy related revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
607220	Medicare Part B	All inhalation/respiratory therapy related revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
607300	Private Pay	All inhalation/respiratory therapy related revenue for private pay residents.
607400	Managed Care	All inhalation/respiratory therapy related revenue or managed care residents as well as any resident liability payments.

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607500	Veterans' Administration	All inhalation/respiratory therapy related revenue for Veterans' Administration residents as well as any resident liability payments.
607600	Hospice	All inhalation/respiratory therapy related revenue for Hospice residents as well as any resident liability payments.
607700	Long-Term Care Insurance	All inhalation/respiratory therapy related revenue from long-term care insurers.
607900	Other Inhalation/Respiratory Therapy Payors	All inhalation/respiratory therapy related revenue for residents for which there is not a specific account.
Pharmacy – 608xxx		Revenue associated with drugs and pharmaceuticals prescribed by the attending physician.
608100	Medicaid	All pharmacy revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
608210	Medicare Part A	All pharmacy revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
608220	Medicare Part B	All pharmacy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
608300	Private Pay	All pharmacy revenue for private pay residents.
608400	Managed Care	All pharmacy revenue for managed care residents as well as any resident liability payments.
608500	Veterans' Administration	All pharmacy revenue for Veterans' Administration residents as well as any resident liability payments.
608600	Hospice	All pharmacy revenue for Hospice residents as well as any resident liability payments.
608700	Long-Term Care Insurance	All pharmacy revenue from long-term care insurers.
608900	Other Pharmacy Payors	All pharmacy revenue for residents for which there is not a specific account.
Laboratory – 609xxx		Revenue related to laboratory procedures such as blood tests and urinalysis.
609100	Medicaid	All laboratory revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
609210	Medicare Part A	All laboratory revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
609220	Medicare Part B	All laboratory revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
609300	Private Pay	All laboratory revenue for private pay residents.
609400	Managed Care	All laboratory revenue for managed care residents as well as any resident liability payments.
609500	Veterans' Administration	All laboratory revenue for Veterans' Administration residents as well as any resident liability payments.
609600	Hospice	All laboratory revenue for Hospice residents as well as any resident liability payments.
609700	Long-Term Care Insurance	All laboratory revenue from long-term care insurers.
609900	Other Laboratory Payors	All laboratory revenue for residents for which there is not a specific account.
Radiology – 610xxx		All revenues related to providing radiological services to residents.
610100	Medicaid	All radiology revenue for Title XIX coverage Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.

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610210	Medicare Part A	All radiology revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
610220	Medicare Part B	All radiology revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
610300	Private Pay	All radiology revenue for private pay residents.
610400	Managed Care	All radiology revenue for managed care residents as well as any resident liability payments.
610500	Veterans' Administration	All radiology revenue for Veterans' Administration residents as well as any resident liability payments.
610600	Hospice	All radiology revenue for Hospice residents as well as any resident liability payments.
610700	Long-Term Care Insurance	All radiology revenue from long-term care insurers.
610900	Other Radiology Payors	All radiology revenue for residents for which there is not a specific account.
IV Therapy – 611xxx		All revenues related to providing IV therapy services to residents.
611100	Medicaid	All IV therapy revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
611210	Medicare Part A	All IV therapy revenue for Medicare Title XVIII Part A services as well as any resident liability payments
611220	Medicare Part B	All IV therapy revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
611300	Private Pay	All IV therapy revenue for private pay residents
611400	Managed Care	All IV therapy revenue for managed care residents as well as any resident liability payments.
611500	Veterans' Administration	All IV therapy revenue for Veterans' Administration residents as well as any resident liability payments.
611600	Hospice	All IV therapy revenue for Hospice residents as well as any resident liability payments.
611700	Long-Term Care Insurance	All IV therapy revenue from long-term care insurers.
611900	Other IV Therapy Payors	All IV therapy revenue for residents for which there is not a specific account.
Total Parenteral Nutrition – 613xxx		All revenues associated with providing total parenteral nutrition to residents.
613100	Medicaid	All parenteral revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
613210	Medicare Part A	All parenteral revenue for Medicare Title XVIII Part A services as well as any resident liability payments
613220	Medicare Part B	All parenteral revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
613300	Private Pay	All parenteral revenue for private pay residents
613400	Managed Care	All parenteral revenue for managed care residents as well as any resident liability payments.
613500	Veterans' Administration	All parenteral revenue for Veterans' Administration residents as well as any resident liability payments.
613600	Hospice	All parenteral revenue for Hospice residents as well as any resident liability payments.
613700	Long-Term Care Insurance	All parenteral revenue from long-term care insurers.
613900	Other Total Parenteral Nutrition Payors	All parenteral revenue for residents for which there is not a specific account.

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Other Allowable Ancillary Cost Centers – 619xxx		All revenues related to providing ancillary services other than those listed above to residents. Include a description for all other ancillary cost centers.
619100	Medicaid	All other ancillary revenue for Title XIX Medicaid services, which do not qualify for reimbursement under Medicare Part B or any other insurance.
619210	Medicare Part A	All other ancillary revenue for Medicare Title XVIII Part A services as well as any resident liability payments.
619220	Medicare Part B	All other ancillary revenue for Medicare Title XVIII Part B services as well as any resident liability payments.
619300	Private Pay	All other ancillary revenue for private pay residents.
619400	Managed Care	All other ancillary revenue for managed care residents as well as any resident liability payments.
619500	Veterans' Administration	All other ancillary revenue for Veterans' Administration residents as well as any resident liability payments.
619600	Hospice	All other ancillary revenue for Hospice residents as well as any resident liability payments.
619700	Long-Term Care Insurance	All other ancillary revenue from long-term care insurers.
619900	Other Ancillary Cost Centers Payors	All other ancillary revenue for residents other than those for which specific accounts are designated.
Contractual Adjustments and Allowances – 67xxxx		Adjustments are usually made as a result of an agreement to accept cost or a negotiated rate as payment from a contracting agent. Allowances are offsets to gross billed charges to reduce them to actual collectible amounts, but do not include bad debts.
670100	Medicaid	Adjustments/allowances for Title XIX.
670210	Medicare Part A	Adjustments/allowances for Medicare Title XVIII Part A.
670220	Medicare Part B	Adjustments/allowances for Medicare Title XVIII Part B.
670300	Private Pay	Adjustment/allowances for private pay.
670400	Managed Care	Adjustments/allowances for insurance/HMO.
670500	Veterans' Administration	Adjustments/allowances for Veterans' Administration covered charges.
670600	Hospice	Adjustments/allowances for hospice.
670700	Long-Term Care Insurance	Adjustments/allowances for long-term care insurance.
670800	Charity Care	Adjustments/allowances for charity care.
670900	Other Payors	Adjustments/allowances for covered charges other than those listed above.
670901	Revenue/Expense Adjustments	Offsets for any costs deemed non-allowable for cost reporting purposes.
Prior Year Cost Settlements – 68xxxx		Adjustments made to resident care revenue to reflect estimated cost settlements with a third party.
680100	Medicaid	Offsets to gross charges for Title XIX residents.
680200	Medicare	Offsets to gross charges for Medicare Title XVIII residents.
680900	Other Payors	Offsets to gross charges for other payors.
Other Revenue – 69xxxx		
690010	Gift Shop Revenue	Revenue earned from the sale of items in the gift shop.
690020	Arts and Crafts Revenue	Revenue earned from the sale of arts and craft items.

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690030	Laundry Revenue	Revenue earned from the sale of laundry services (non-routine).
690040	Meals Revenue	Revenue earned from the sale of meals to guests and employees.
690050	Vending Machines Revenue	Revenue earned from the sale of products in vending machines (i.e., candy bars, soda).
690060	Beauty and Barber Revenue	Revenue earned from the provision of beauty and barber services, by licensed cosmetologists and barbers, to residents.
690070	Personal Items Revenue	Revenue earned from the sale of personal items (non-routine) (i.e., toothpaste, razor blades, shaving cream).
690080	Contributions, Gifts, and Grants Revenue	Revenue from contributions, gifts, and grants
690090	Television/Cable Revenue	Revenue earned from the rental of televisions or cable to residents.
690100	Telephone Revenue	Revenue earned from the rental of telephones to residents.
690120	Computer/Internet Revenue	Revenue earned from the rental of computer equipment and internet services used by the residents.
690130	Nurse Aid Training and Testing Revenue	All revenue for direct reimbursements from Title XIX and other sources for Nurse Aide Training and Testing.
690140	Rental Revenue	Revenue earned from the rental of space or equipment.
690150	Charges for Records	Charges for copying records for residents and others.
690160	Adult Day Care Services Revenue	Revenue for providing adult day care services.
690170	Child Care Services Revenue	Revenue for providing child care services.
690180	Interest Revenue	Interest earned on cash deposits, investments, and notes or accounts receivable.
690190	Dividends Revenue	Dividends received on investments.
690200	Gain/Loss on Sale of Assets	Gain or loss on the sale of an asset or assets.
690300	Gain/Loss on Sale of Restricted Assets	Gain or loss on the sale of a restricted asset or assets.
690900	Other Revenue	Revenue for which there is not a specific account.
EXPENSES		
Plant Operations – 71xxxx		Plant operation includes the maintenance and service of buildings and grounds.
Employee Related Expense – 7101xx – 7104xx		
Salary Expense – 7101xx		
710110	Salaries – Maintenance Supervisor	Salary (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the maintenance supervisor(s).
710120	Salaries – Maintenance Staff	Salaries (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel involved in operating and maintaining the physical plant, including maintenance persons or plant engineers.
710130	Salaries – Security Staff	Salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of security staff.
710191	Bonus Expense	Cost of non-recurring bonuses for plant operations employees.

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710199	Salaries-Owners	Salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 7104xx		
710420	FICA	Cost of employer's portion of Social Security Tax for employees.
710430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
710440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
710450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
710460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
710470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
710480	Uniforms	Cost of employer's contribution to employee uniforms.
710490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract Services Expense – 7105xx		
710510	Maintenance Services	Cost of maintenance services and personnel hired through contract that are not facility employees, includes electricians, plumbers, locksmiths, etc.
710519	Maintenance Services – Related Party	Cost of maintenance services and personnel hired through contract, with a related party, that are not facility employees, includes electricians, plumbers, locksmiths, etc.
710520	Exterminator/Fumigation Services	Cost of extermination and fumigation of the facility.
710529	Exterminator/Fumigation Services – Related Party	Cost of extermination and fumigation of the facility through a related party.
710590	Other Contract Services Expense	Other contract services related costs for which there is not a specific account.
710599	Other Contract Services – Related Party Expense	Other contract services related costs, with a related party, for which there is not a specific account.
Equipment Expense – 7106xx		
710610	Non-capitalized Equipment Purchases	Cost of small maintenance equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
710620	Equipment Rental	Cost of renting maintenance equipment. The cost of incidental rental equipment.
710630	Fire Protection and Security	Cost of providing fire protection and security (i.e., fire alarms, fire extinguishers, security systems, etc.).
710690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 7107xx		
710710	Maintenance Supplies	Cost of general maintenance supplies.
710720	Maintenance – Building	Cost of supplies and services used to maintain and repair the facility building.
710730	Maintenance – Equipment	Cost of supplies and services used to maintain and repair the facility equipment other than vehicles.
710740	Maintenance - Vehicle	Allowable costs of maintaining facility vehicles, related to resident care, including gas, oil, and tires.
710750	Maintenance – Grounds	Cost of supplies and services used to maintain the grounds.
710790	Other Maintenance Expense	Other related costs.

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Utilities and Waste Disposal Expense – 7108xx		
710810	Utilities	Cost of gas, other heating fuel, electric, water, and sewer services.
710850	Waste Disposal/Refuse	Cost of waste disposal/refuse collection.
710890	Other Utilities and Waste Disposal Expense	Other related costs.
Other Plant Operations Expense – 7109xx		
710901	Education and Training	Cost of registration for attending educational seminars and training by plant operations employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
710902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings relating to their position within the facility.
710903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
710904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
710990	Other Plant Operations Expense	Cost of other plant operations expense for which there is not a specific account.
710999	Plant Operations Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Housekeeping – 72xxxx		
Employee Related Expense – 7201xx – 7204xx		
Salary Expense – 7201xx		
720110	Salaries – Housekeeping Supervisor	Salary (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the housekeeping supervisor(s).
720120	Salaries – Housekeeping Staff	Salary (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of housekeeping personnel, including maids and janitors.
720191	Bonus Expense	Cost of non-recurring bonuses for housekeeping employees.
720199	Salaries-Owners	Salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 7204xx		
720420	FICA	Cost of employer's portion of Social Security Tax for employees.
720430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
720440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
720450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
720460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
720470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
720480	Uniforms	Cost of employer's contribution to employee uniforms.
720490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract Services Expense – 7205xx		
720510	Contract Services – Housekeeping	Cost of housekeeping services and personnel hired through contract that are not facility employees.

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720519	Contract Services – Related Party	Cost of housekeeping services and personnel hired through contract, with a related party, not facility employees.
720590	Other Contract Services Expense	Other contract services related costs for which there is not a specific account.
Equipment Expense – 7206xx		
720610	Non-Capitalized Equipment Purchases	Cost of small housekeeping equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
720620	Equipment Rental	Cost of renting housekeeping equipment. The cost of incidental rental equipment.
720690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 7207xx		
720710	Housekeeping Supplies	Cost of consumable housekeeping items including waxes, cleaners, soap, brooms, and lavatory supplies.
720790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Housekeeping Expense – 7209xx		
720901	Education and Training	Cost of registration for attending educational seminars and training by housekeeping employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
720902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position within the facility.
720903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
720904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
720990	Other Housekeeping Expense	Other housekeeping related costs for which there is not a specific account.
720999	Housekeeping Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Administration – 73xxxx		The following are examples of the costs to be charged to this cost center: general accounting, resident accounting, data processing, admitting, cashiering, credit and collections, administrative services/administrative office, governing board, communications, printing and duplicating, receiving and stores, personnel, and owners' administrative compensation.
Employee Related Expense – 7301xx – 7304xx		
Salary Expense – 7301xx		
730110	Salaries – Administrator	Salary (includes shift differentials; sick, holiday vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the licensed administrator (excluding owners).
730120	Salaries – Owner-Administrator	Salary (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the licensed owner-administrator.
730130	Salaries – Asst. Administrator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the licensed assistant administrator (excluding owners).

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730140	Salaries – Owner Asst. Administrator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the licensed owner-assistant administrator (excluding owners).
730160	Salaries – Other Supervisory Administrative	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other supervisory administrative personnel for which there is not a specific account (i.e., Director of Volunteers).
730170	Non-Employee Officers' Salaries	Salaries and other Compensation paid to non-employee officers, excluding non-recurring bonuses.
730190	Salaries – Other Administrative	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other administrative personnel for which there is not a specific account (i.e., bookkeeper, receptionist, etc.).
730199	Salaries – Other Administrative Owners	Gross salaries (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of owners of the facility performing administrative functions other than owner-administrator or owner assistant administrator.
Bonus Expense – 7302xx		
730210	Bonus – Administrator	Gross non-recurring bonus of the licensed administrator (excluding owners).
730220	Bonus – Owner – Administrator	Gross non-recurring bonus of the licensed owner-administrator.
730230	Bonus – Asst. Administrator	Gross non-recurring bonus of the licensed assistant administrator (excluding owners).
730240	Bonus – Owner Asst. Administrator	Gross non-recurring bonus of the licensed owner-assistant administrator.
730250	Bonus – Owners	Gross non-recurring bonus of all owners of the facility (excluding owner-administrator and/or owner-assistant administrator as reported above if applicable).
730290	Other Bonus Expense	Other non-recurring bonus costs for which there is not a specific account.
Payroll Taxes and Benefit Expense – 7304xx		
730420	FICA	Cost of employer's portion of Social Security Tax for employees.
730430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
730440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
730450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
730460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
730470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
730471	Life Insurance – Officers or Key Employees	Allowable cost of life insurance on officers and/or key employees of the facility.
730480	Uniforms	Cost of employer's contribution to employee uniforms.
730490	Other Payroll Taxes and Benefits Expense	Cost of payroll taxes and other benefits provided for employees for which there is not a specific account.
Home Office/Contract and Professional Services Expense – 7305xx		
730500	Home Office Costs	Portion of home office expenses allocated to facility.
730510	Contract Services – Non-related Party	Cost of administrative services and personnel hired through contract with non-related parties.

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730519	Contract Services – Related Party	Cost of administrative services and personnel hired through contract with related parties.
730520	Management Fees – Non-related Party	Cost of purchased management services paid to a non-related party.
730529	Management Fees – Related Party	Cost of purchased management services paid to a related party.
730530	Data Processing – Non-related Party	Cost of purchased services for data processing systems and services from non-related parties.
730539	Data Processing - Related Party	Cost of purchased services for data processing systems and services from related parties.
730540	Payroll Processing – Non-related Party	Fees paid to non-related parties for preparing the facility payroll.
730549	Payroll Processing – Related Party	Fees paid to related parties for preparing the facility payroll.
730550	Bookkeeping - Non-related Party	Fees paid to non-related parties for bookkeeping services.
730559	Bookkeeping - Related Party	Fees paid to related parties for bookkeeping services.
730560	Accounting	Fees paid for the preparation of the cost report, audits of financial records, tax return preparation for the nursing facility and other related services, excluding personal tax planning and personal tax preparation.
730570	Consulting – Non-related Party	Fees paid to non-related party consultants for administrative advisory and/or educational services.
730579	Consulting – Related Party	Fees paid to related party consultants for administrative advisory and/or educational services.
730580	Legal	Fees for legal services.
730590	Other Contract and Professional Services	Other contract and professional service related costs for which there is not a specific account.
Equipment Expense – 7306xx		
730610	Non-Capitalized Equipment Purchases	Cost of small equipment purchased for administrative purposes and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
730620	Equipment Rental	Cost of renting equipment for administrative purposes. The cost of incidental rental equipment.
730630	Administrative Equipment Maintenance	Cost of maintaining equipment used in the administration of the facility.
730690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 7307xx		
730710	Office Supplies	Cost of consumable items used in the business office (pencils, erasers, paper, staples, computer paper, toner, ribbons, etc.).
730720	Postage	Cost of postage, including stamps, metered postage, freight charges, and courier services.
730730	Printing Expense	Cost of printing forms and stationary including accounting and census forms, charge tickets, facility letterhead, etc.
730740	Advertising	Advertising expense limited to classified advertisements and telephone directory listing of such design and size as to be a convenience to the public.
730750	Licenses	Fees for licenses including state, county, and local business licenses as well as nursing facility and administrator licensing fees.
730770	Bank Service Charges	Fees paid to banks for service charges, excluding penalties and insufficient funds charges.
730780	Telephone/ Communication	Cost of telephone services and FAX services.
730790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Insurance Expense – 7308xx		

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730810	General & Professional Liability – Third Party	Costs of insurance purchased from a commercial carrier or a non-profit service corporation.
730820	General Liability & Professional Liability– Self-Insured	Necessary contributions to a Self-Insured Fund (as described in PRM-1 2162.7) based on actuarial determination of anticipated losses and allowable administrative costs.
730830	General & Professional Liability – Deductibles and Coinsurance	Actual losses relating to deductibles and coinsurance paid.
730840	General & Professional Liability – Excess Limits	Costs of premiums paid to a third party to insure losses in excess of self-insured limits.
730890	Other Insurance Expense	Other insurance related costs for which there is not a specific account (not employment related).
Other Administrative Expense – 7309xx		
730901	Education/Training	Cost of registration for attending educational seminars and training by administrative employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
730902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by the Administrator and other authorized personnel to attend professional and continuing educational seminars and meetings related to their position within the facility.
730903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
730904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
730906	Business Meals/Entertainment	Cost of meals and entertainment during which business is conducted.
730907	Interest Expense – Non-Related Party	Interest expense incurred for a working capital loan paid to a non-related party or non-related management company.
730908	Dues/Subscriptions	Costs paid for membership in industry associations and cost of subscribing to newspapers, magazines, and periodicals for facility use in the area of administration
730909	Taxes	Cost of taxes paid but not included in any other account.
730910	Settlement Costs	Amounts paid to settle litigation.
730914	Medicaid Bad Debts	Medicaid accounts receivable written off as uncollectible.
730915	Other Bad Debts	Accounts receivable, other than Medicaid, written off as uncollectible.
730917	Board of Directors Fees	Fees paid to members of the facility board of directors for attending directors meetings.
730918	Organization/Start-up Expense	Current period amortization of organization/start-up costs.
730980	Nursing Home Quality Assessment	Assessment imposed upon nursing homes according to Section 409.9082, F.S.
730990	Other Administrative Expense	Other administrative related costs for which there is not a specific account.
730999	Other Administrative Related Party Expense	Related party expense not accounted for elsewhere.
Resident Care Costs: - 8xxxxx – 9xxxxx		
Direct Care – 81xxxx		The direct care subcomponent is comprised of the costs of RNs, LPNs, and CNAs to meet the direct care staffing requirements established who provide direct care.
Employee Related Expense – 8101xx – 8104xx		
Salary Expense – 8101xx		

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810110	Salaries – RN Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for RN supervisors providing direct patient care.
810120	Salaries – RNs	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for RNs providing direct (on floor) patient care.
810130	Salaries – LPNs	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for LPNs providing direct (on floor) patient care.
810140	Salaries – CNAs	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for CNAs providing direct (on floor) patient care.
810150	Salaries – Restorative CNAs	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for Restorative CNAs providing direct (on floor) patient care.
810190	Salaries – Other Direct Care	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for other direct care personnel for which there is not a specific account.
810199	Salaries - Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Bonus Expense – 8102xx		
810220	Bonus Expense – RNs	Gross non-recurring bonuses paid to RNs providing direct patient care.
810230	Bonus Expense – LPNs	Gross non-recurring bonuses paid to LPNs providing direct patient care.
810240	Bonus Expense – CNAs	Gross non-recurring bonuses paid to CNAs providing direct patient care.
810250	Bonus Expense – Restorative CNAs	Gross non-recurring bonuses paid to Restorative CNAs providing direct patient care.
810290	Bonus Expense – Other Direct Care	Other direct care non-recurring bonus costs for which there is not a specific account.
Payroll Taxes and Benefit Expense – 8104xx		
810420	FICA	Cost of employer’s portion of Social Security Tax for employees.
810430	Unemployment Taxes	Cost of employer’s contribution to State and Federal unemployment taxes for employees.
810440	Health Insurance	Cost of employer’s contribution to employee Health Insurance for employees.
810450	Workers’ Compensation	Cost of Workers’ Compensation insurance for employees.
810460	Employee Retirement/Savings Plan	Cost of employer’s contribution to an employee retirement/savings plan for employees.
810470	Life Insurance	Cost of employer’s contribution to employee Life Insurance for employees.
810480	Uniforms	Cost of employer’s contribution for uniforms.
810490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract Services Expense – 8105xx		
810510	Contract Services – Supervisory	Cost paid for supervisory personnel hired through contract who are not on the facility payroll.

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810519	Contract Services – Supervisory Related Party	Cost paid for supervisory personnel hired through contract, with a related party, who are not on the facility payroll.
810520	Contract Services – RNs	Cost paid for RNs hired through contract who are not on the facility payroll.
810529	Contract Services – RNs Related Party	Cost paid for RNs hired through contract, with a related party, who are not on the facility payroll.
810530	Contract Services – LPNs	Cost paid for LPNs and graduate practical nurses hired through contract who are not on the facility payroll.
810539	Contract Services – LPNs Related Party	Cost paid for LPNs and graduate practical nurses hired through contract, with a related party, who are not on the facility payroll.
810540	Contract Services – CNAs	Cost paid for Certified Nurse Aides hired through contract who are not on the facility payroll.
810549	Contract Services – CNAs Related Party	Cost paid for Certified Nurse Aides hired through contract, with a related party, who are not on the facility payroll.
Other Direct Care – 8109xx		
810997	Medically Fragile Under 21 Medicaid Supplement	Direct care adjustment of the medically fragile under 21 Medicaid supplemental room and board.
810998	HIV/AIDS Medicaid Supplement	Direct care adjustment of the HIV/AIDS Medicaid supplemental room and board.
Indirect Care – 91xxxx		
Nursing Services – 911xxx		
Employee Related Expense – 9111xx – 9114xx		
Salary Expense – 9111xx		
911110	Salaries – Director of Nursing	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for the Director of Nursing (DON).
911120	Salaries – Asst. Director of Nursing	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for the Asst. Director of Nursing (ADON).
911141	Salaries – Minimum Data Set (MDS) Coordinator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for the MDS Coordinator.
911142	Salaries – Care Plan Coordinator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for the Care Plan Coordinator.
911143	Salaries – Staffing Coordinator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for Staffing Coordinator.
911150	Salaries – In-service Training/Staff Development	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for In-service Training/Staff Development.

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911160	Salaries – Quality Assurance/Risk Management	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for Quality Assurance/Risk Management.
911170	Salaries – Ward/Unit Clerks	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for Ward/Unit Clerks.
911180	Salaries – Hospitality Aides	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for hospitality aides.
911190	Salaries – Other Nursing Administration	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) for other nursing administration for which there is not a specific account.
911199	Salaries – Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Bonus Expense – 9112xx		
911210	Bonus – Director of Nursing	Gross non-recurring bonus paid to the Director of Nursing (DON).
911220	Bonus – Asst. Director of Nursing	Gross non-recurring bonus paid to the Assistant Director of Nursing (ADON).
911290	Other Bonus Expense	Other non-recurring bonus related costs for which there is not a specific account.
Professional Services Fees Expense – 9113xx		
911310	Medical Director – Non-related Party	Fees paid to a non-related party medical doctor, not on facility payroll, for providing advisory and educational services to the facility.
911319	Medical Director – Related Party	Fees paid to a related party medical doctor, not on facility payroll, for providing advisory and educational services to the facility.
911330	Pharmacy Consultant – Non-related Party	Fees paid to a non-related pharmacist, not on facility payroll for providing advisory and educational services to the facility.
911339	Pharmacy Consultant – Related Party	Fees paid to a related party pharmacist, not on facility payroll for providing advisory and educational services to the facility.
911350	Dental Consultant – Non-related Party	Fees paid to a non-related party dentist, not on facility payroll, for providing advisory and educational services to the facility.
911359	Dental Consultant – Related Party	Fees paid to a related party dentist, not on facility payroll, for providing advisory and educational services to the facility.
911370	Consultant Services – Nursing – Non-related Party	Fees paid to non-related parties for nursing personnel, not employees of the facility, to provide advisory and educational services to the facility.
911379	Consultant Services – Nursing – Related Party	Fees paid to a related party for nursing personnel, not employees of the facility, to provide advisory and educational services to the facility.
911390	Other Professional Services Fees Expense	Other professional service fees related costs for which there is not a specific account.
Payroll Taxes and Benefit Expense – 9114xx		
911420	FICA	Cost of employer's portion of Social Security Tax for employees.

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911430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
911440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
911450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
911460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
911470	Life Insurance	Cost of employer's contribution for employee Life Insurance for employees.
911480	Uniforms	Cost of employer's contribution for uniforms.
911490	Other Payroll Taxes and Benefit Expenses	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract Services Expense – 9115xx		
911510	Contract Services – Nursing Administration	Cost paid for nursing administration personnel hired through contract who are not on the facility payroll.
Equipment Expense – 9116xx		
911610	Non-Capitalized Equipment Purchases	Cost of small nursing related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
911620	Equipment Rental	Cost of renting nursing related equipment. The cost of incidental rental equipment.
911690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies Expense – 9117xx		
911710	Nursing Supplies	Cost of items used in the direct care of residents which are not resident-specific such as prep supplies, alcohol pads, Betadine solution in bulk, tongue depressors, cotton balls, thermometers, and blood pressure cuffs.
911720	Drugs – Non-Legend	Cost of over the counter drugs provided to the residents such as pain relievers, cough and cold medications, rubbing alcohol, and aspirin.
911740	Tube Feeding Expense	Costs involved in tube feeding residents when necessary.
911750	Incontinence Supplies	Cost of incontinence supplies to include diapers and underpads.
911760	Oxygen	Cost of oxygen.
911790	Other Supplies Expense	Other supplies costs for which there is not a specific account.
Other Nursing Services Expense – 9119x		
911901	Education/Training	Cost of registration for attending educational seminars and training by nursing employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
911902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized nursing personnel to attend professional and continuing educational seminars and meetings related to their position with the facility.
911903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
911904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
911906	Nursing Printing	Cost of printed material used in the nursing function of the nursing home.
911907	Utilization Review	Costs incurred in the performance of utilization reviews.
911908	Dues/Subscriptions	Cost of dues paid for membership in nursing industry associations and cost of subscribing to newspapers, magazines, and periodicals for facility use in the area of nursing.

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911909	Hazardous Waste Disposal	Cost of providing hazardous waste removal services (i.e., license, supplies, container rental, and training).
911990	Other Nursing Service Expense	Other nursing services related costs for which there is not a specific account.
911997	Medically Fragile Under 21 Medicaid Supplement	Indirect care adjustment of the medically fragile under 21 Medicaid supplemental room and board.
911998	HIV/AIDS Medicaid Supplement	Indirect care adjustment of the HIV/AIDS Medicaid supplemental room and board.
911999	Nursing Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
	Dietary – 912xxx	Dietary service includes the procurement, storage, processing, and delivery of food and nourishment to residents in compliance with public health regulations and physician's orders.
Employee Related Expense – 9121xx – 9124xx		
Salary Expense – 9121xx		
912110	Salaries – Department Head	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the dietary department head.
912120	Salaries – Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the dietary supervisor(s).
912130	Salaries – Cooks	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the cooks.
912140	Salaries – Dietary Assistants	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the dietary assistants.
912190	Salaries – Other Dietary	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other dietary personnel for which there is not a specific account.
912191	Bonus Expense	Costs of non-recurring bonuses for dietary employees.
912199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9124xx		
912420	FICA	Cost of employer's portion of Social Security Tax for employees.
912430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
912440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
912450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
912460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
912470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
912480	Uniforms	Cost of employer contribution to employee uniforms.
912490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.

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Contract and Professional Services Expense – 9125xx		
912510	Contract Services – Non-related Party	Cost paid for dietary services and personnel hired through contract, with a non-related party, not facility employees.
912519	Contract Services – Related Party	Cost paid for dietary services and personnel hired through contract, with a related party, not facility employees.
912530	Consultant Services – Dietary – Non-Related Party	Fees paid to non-related parties or non-related management company for registered dietary personnel, not employees of the facility, to provide advisory and educational services.
912539	Consultant Services – Dietary – Related Party	Fees paid to related party for registered dietary personnel, not employees of the facility, to provide advisory and educational services.
912590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9126xx		
912610	Non-Capitalized Equipment Purchases	Cost of equipment for activities. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
912620	Equipment Rental	Cost of renting activities related equipment. The cost of incidental rental equipment.
912690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9127xx		
912710	Supplies – Consumable	Cost of consumable items such as soap, detergent, napkins, paper cups, straws, etc. used in the dietary function.
912720	Dietary Supplies	Cost of dietary supplies such as plates, utensils, etc.
912730	Dietary Printing	Cost of printed material used in the dietary function of the nursing home.
912740	Raw Food	Cost of food products used to provide meals and snacks to the residents.
912750	Dietary Supplements	Cost of food products given in addition to normal meals.
912790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Dietary Services Expense – 9129xx		
912901	Education/Training	Cost of registration for attending dietary related educational seminars and training by dietary nursing employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
912902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized dietary personnel to attend professional and continuing educational seminars and meetings related to their position with the facility.
912903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
912904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
912908	Dues/Subscriptions	Cost of dues paid for membership in dietary industry associations and cost of subscribing to newspapers, magazines, and periodicals for facility use in the area of diet and nutrition.
912990	Other Dietary Services Expense	Other dietary services related costs for which there is not a specific account.
912999	Dietary Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
	Activities Services –914xxx	Cost of services to maintain or improve social functioning.
Employee Related Expense – 9141xx – 9144xx		

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Salary Expense – 9141xx		
914110	Salaries – Activities Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the Activities Supervisor.
914120	Salaries – Activities Staff	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the Activities Staff.
914191	Bonus Expense	Cost of non-recurring bonuses for activities employees.
914199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9144xx		
914420	FICA	Cost of employer's portion of Social Security Tax for employees.
914430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
914440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
914450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
914460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
914470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
914480	Uniforms	Cost of employer's contribution for uniforms.
914490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9145xx		
914510	Activities Consultant – Non-related Party	Fees paid to activities personnel, not on facility payroll, for providing advisory and educational services to the facility.
914519	Activities Consultant – Related Party	Fees paid to related party activities personnel, not on facility payroll, for providing advisory and educational services to the facility.
914590	Other Contract and Professional Services Expense	Other contract and professional service related costs for which there is not a specific account.
Equipment Expense – 9146xx		
914610	Non-Capitalized Equipment Purchases	Cost of equipment for activities. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
914620	Equipment Rental	Cost of renting activities related equipment. The cost of incidental rental equipment.
914690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9147xx		
914710	Supplies – Activities	Cost of supplies used in the activities function.
914790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Activities Expense – 9149xx		
914901	Education and Training	Cost of registration for attending educational seminars and training by activities services employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.

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914902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility
914903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
914904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
914990	Other Activities Expense	Other activities related costs for which there is not a specific account.
914999	Activities Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Social Services – 915xxx		Cost of services designed to meet the interest, physical, and mental well-being of the residents
Employee Related Expense – 9151xx – 9154xx		
Salary Expense – 9151xx		
915110	Salaries – Social Services Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the supervisor responsible for providing an ongoing program of services designed to meet, in accordance with the comprehensive assessment, the interest and physical, mental and psychosocial well-being of the residents.
915120	Salaries – Social Services Staff	Salary (includes sick pay, holiday pay, vacation pay, and training, but excludes non-recurring bonuses) of the personnel providing an ongoing program of activities designed to meet, in accordance with the comprehensive assessment, the interest and physical, mental and psychosocial well-being of the residents.
915130	Salaries – Admissions/Discharge Coordinator	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the personnel coordinating admissions/discharges.
915140	Pastoral Expense	Pastoral salaries (not contractual services) and related expenses.
915190	Salaries – Other Social Services	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other social services personnel for which there is not a specific account.
915191	Bonus Expense	Cost of non-recurring bonuses for social services employees.
915199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9154xx		
915420	FICA	Cost of employer's portion of Social Security Tax for employees.
915430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
915440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
915450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
915460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
915470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
915480	Uniforms	Cost of employer's contribution for employee uniforms.
915490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.

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Contract and Professional Services Expense – 9155xx		
915510	Contracted Services – Social Services – Non-related party	Cost paid for social services and personnel hired through contract who are not facility employees.
915519	Contracted Services – Social Services – Related Party	Cost paid for social services and personnel hired through a related party contract, who are not facility employees.
915530	Social Services Consultant	Fees paid to a social worker, not on facility payroll, for providing advisory and educational services to the facility.
915590	Other Contract and Professional Services Expense	Other contract and professional service related costs for which there is not a specific account.
Equipment Expense – 9156xx		
915610	Non-Capitalized Equipment Purchases	Cost of small social service related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
915620	Equipment Rental	Cost of renting social services related equipment. The cost of incidental rental equipment.
915690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9157xx		
915710	Supplies – Social Services	Cost of supplies used in the social services function.
915790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Social Services Expense – 9159xx		
915901	Education and Training	Cost of registration for attending educational seminars and training by social services employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
915902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars.
915903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
915904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
915990	Other Social Services Expense	Other social services costs for which there is not a specific account.
915999	Social Services Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Medical Records – 916xxx		
		Cost of maintaining medical records of the residents.
Employee Related Expense – 9161xx – 9164xx		
Salary Expense – 9161xx		
916110	Salaries – Medical Records Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of medical records supervisor.
916120	Salaries – Medical Records Staff	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of medical records staff.
916191	Bonus Expense	Cost of non-recurring bonuses for medical records employees.

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916199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9164xx		
916420	FICA	Cost of employer's portion of Social Security Tax for employees.
916430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
916440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
916450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
916460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
916470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
916480	Uniforms	Cost of employer's contribution to employee uniforms.
916490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Service Expense – 9165xx		
916510	Contract Services – Medical Records – Non-related Party	Cost paid to a non-related party for medical records services and personnel hired through contract who are not facility employees.
916519	Contract Services – Medical Records – Related Party	Cost paid to a related party for medical records services and personnel hired through contract who are not facility employees.
916530	Medical Records Consultant – Non-related Party	Fees paid to a non-related party for consultants for medical records advisory and/or educational services.
916539	Medical Records Consultant – Related Party	Fees paid to a related party for consultants for medical records advisory and/or educational services.
916590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9166xx		
916610	Non-Capitalized Equipment Purchases	Cost of small medical records related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
916620	Equipment Rental	The cost of renting medical records related equipment. The cost of incidental rental equipment.
916690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9167xx		
916710	Medical Records Supplies	Supplies used in the Medical Records function.
916790	Other Supplies Expense	Other supplies and services related costs for which there is not a specific account.
Other Medical Records Expense – 9169xx		
916901	Education and Training	Cost of registration for attending educational seminars and training by medical records employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
916902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
916903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.

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916904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
916990	Other Medical Records Expense	Other medical records costs for which there is not a specific account.
916999	Medical Records Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Central Supply Services – 917xxx		Cost of maintaining a central supply room.
Employee Related Expense – 9171xx – 9174xx		
Salary Expense – 9171xx		
917110	Salaries – Central Supply Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the Central supply supervisor responsible for maintaining and distributing central supplies.
917120	Salaries – Central Supply Staff	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of the personnel involved in the maintaining and distributing central supplies.
917191	Bonus Expense	Cost of non-recurring bonuses for central supply employees.
917199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9174xx		
917420	FICA	Cost of employer's portion of Social Security Tax for employees.
917430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
917440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
917450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
917460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
917470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
917480	Uniforms	Cost of employer's contribution to employee uniforms.
917490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9175xx		
917510	Contracted Services – Central Supply – Non-related Party	Cost paid for central supply services and personnel hired through contract who are not facility employees.
917519	Contracted Services – Central Supply – Related Party	Cost paid for central supply services and personnel hired through a related party contract who are not facility employees.
917590	Other Contract and Professional Services Expense	Other contract and professional service related costs for which there is not a specific account.
Equipment Expense – 9176xx		
917610	Non-Capitalized Equipment Purchases	Cost of small central supply related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
917620	Equipment Rental	Cost of renting central supply related equipment. The cost of incidental rental equipment.
917690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.

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Supplies and Services Expense – 9177xx		
917710	Central Supply – Supply Expense	Supplies expense related to the Central Supply Function.
917790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Central Supply Expense – 9179xx		
917901	Education and Training	Cost of registration for attending educational seminars and training by central supply services employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
917902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized central supply personnel to attend professional and continuing educational seminars.
917903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
917904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
917990	Other Central Supply Expense	Other central supply costs for which there is not a specific account.
917999	Central Supply Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Laundry and Linen – 918xxx		Laundry and linen services include storing, issuing, mending, washing, and processing in-services lines (uniforms, special linens, and disposable linen substitutes).
Employee Related Expense – 9181xx – 9184xx		
Salary Expense – 9181xx		
918110	Salaries – Supervisor	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of Laundry supervisor(s).
918120	Salaries – Staff	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of Laundry supervisor(s) of staff.
918191	Bonus Expense	Cost of non-recurring bonuses for laundry and linen employees.
918199	Salaries-Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9184xx		
918420	FICA	Cost of employer's portion of Social Security Tax for employees.
918430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
918440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
918450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
918460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
918470	Life Insurance	Cost of employer's contribution to employee Life Insurance.
918480	Uniforms	Cost of employer's contribution to employee uniforms.
918490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9185xx		
918510	Contract Services – Non-related Party	Cost paid to a non-related party for laundry services and personnel hired through contract who are not facility employees.

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918519	Contract Services – Related Party	Cost paid to a related party for laundry services and personnel hired through contract who are not facility employees.
918590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9186xx		
918610	Non-Capitalized Equipment Purchases	Cost of small laundry and linen related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
918620	Equipment Rental	Cost of renting laundry and linen related equipment. The cost of incidental rental equipment.
918690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9187xx		
918710	Laundry and Linen Supplies	Cost of consumable goods used in the laundry including soap, detergent, starch, and bleach.
918720	Linens	Cost of bed and dining linens, towels and gowns.
918790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Laundry and Linen Expense – 9189xx		
918901	Education and Training	Cost of registration for attending educational seminars and training by laundry and linen employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
918902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
918903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
918904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
918990	Other Laundry and Linen Expense	Other laundry and linen expenses for which there is not a specific account.
918999	Laundry and Linen Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Allowable Ancillary Cost Centers – 92xxxx – 93xxxx		
Physical Therapy – 921xxx		The physical therapy cost center employs therapeutic exercises and massage for diagnosis and rehabilitation of residents.
Employee Related Expense – 9211xx – 9214xx		
Salary Expense – 9211xx		
921110	Salaries – Physical Therapists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of physical therapists.
921120	Salaries – Licensed Physical Therapy Aides	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of licensed physical therapy aides.
921130	Salaries – Physical Therapists Assistants	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of physical therapists assistants.
921191	Bonus Expense	Cost of non-recurring bonuses for physical therapy employees.

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921199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9214xx		
921420	FICA	Cost of employer's portion of Social Security Tax for employees.
921430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
921440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
921450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
921460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
921470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
921480	Uniforms	Cost of employer's contribution to employee uniforms.
921490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9215xx		
921510	Contract Services – Physical Therapy – Non-related Party	Cost paid to a non-related party for physical therapy by appropriate personnel hired through contract who are not employees of the facility.
921519	Contract Services – Physical Therapy – Related Party	Cost paid to a related party for physical therapy by appropriate personnel hired through contract who are not employees of the facility.
921530	Consultant Services – Non-related Party	Fees paid to a non-related party for physical therapists, not facility employees, for providing advisory and educational services to the facility.
921539	Consultant Services - Related Party	Fees paid to a related party for physical therapists, not facility employees, for providing advisory and educational services to the facility.
921590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9216xx		
921610	Non-Capitalized Equipment Purchases	Cost of small physical therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
921620	Equipment Rental	Cost of renting physical therapy related equipment. The cost of incidental rental equipment.
921690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9217xx		
921710	Physical Therapy Supplies	Cost of supplies used in physical therapy.
921790	Other Supplies and Services Expense	Other supplies and service related costs for which there is not a specific account.
Other Physical Therapy Expense – 9219xx		
921901	Education and Training	Cost of registration for attending educational seminars and training by physical therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
921902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
921903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
921904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.

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921990	Other Physical Therapy Expense	Other physical therapy expenses for which there is not a specific account.
921999	Physical Therapy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Speech and Audiological Therapy – 922xx		The speech therapy cost center employs speech and audiological therapy in order to maximize the communication skills of all clients and provide for the evaluation, counseling, treatment, and rehabilitation of those with speech, language and/or hearing disadvantages.
Employee Related Expense – 9221xx – 9224xx		
Salary Expense – 9221xx		
922110	Salaries – Speech/Audiological Therapists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of speech therapists
922120	Salaries – Speech/Audiological Therapists Aides	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of speech therapists aides
922191	Bonus Expense	Cost of non-recurring bonuses for speech/audiological employees.
922199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9224xx		
922420	FICA	Cost of employer's portion of Social Security Tax for employees.
922430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
922440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
922450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
922460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
922470	Life Insurance	Cost of employer's contribution for employee Life Insurance for employees.
922480	Uniforms	Cost of employer's contribution to employee uniforms.
922490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9225xx		
922510	Contract Services – Non-related Party	Cost paid to a non-related party for appropriate personnel to provide speech/audiological therapy hired through contract who are not employees of the facility.
922519	Contract Services – Related Party	Cost paid to a related party for appropriate personnel to provide speech/audiological therapy hired through contract who are not employees of the facility.
922530	Consultant Services – Non-related Party	Fees paid to a non-related party for speech therapists, not facility employees, for providing advisory and educational services to the facility.
922539	Consultant Services - Related Party	Fees paid to a related party for speech therapists, not facility employees, for providing advisory and educational services to the facility.
922590	Other Contract and Professional Services Expense	Other contract and professional service related costs for which there is not a specific account.
Equipment Expense – 9226xx		

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922610	Non-Capitalized Equipment Purchases	Cost of small speech and audiological therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
922620	Equipment Rental	Cost of renting speech and audiological related equipment. The cost of incidental rental equipment.
922690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9227xx		
922710	Speech and Audiological Supplies	Cost of supplies used in speech therapy.
922790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Speech and Audiological Therapy Expense – 9229xx		
922901	Education and Training	Cost of registration for attending educational seminars and training by speech and audiological therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
922902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
922903	Recruitment Expense	Costs incurred in recruitment of employees for the facility including classified advertising.
922904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
922990	Other Speech and Audiological Therapy Expense	Other speech and audiological therapy related costs for which there is not a specific account.
Occupational Therapy – 923xxx		
922999	Speech and Audiological Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Employee Related Expense – 9231xx – 9234xx		
Salary Expense – 9231xx		
923110	Salaries – Occupational Therapists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of occupational therapists
923120	Salaries – Occupational Therapy Aides	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of occupational therapy aides.
923191	Bonus Expense	Cost of non-recurring bonuses for occupational therapy employees.
923199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9234xx		
923420	FICA	Cost of employer's portion of Social Security Tax for employees.
923430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.

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923440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
923450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
923460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
923470	Life Insurance	Cost of employer's contribution for employee Life Insurance for employees.
923480	Uniforms	Cost of employer's contribution to employee uniforms.
923490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9235xx		
923510	Contract Services – Non-related Party	Cost paid to a non-related party for occupational therapy provided by personnel hired through contract who are not employees of the facility.
923519	Contract Services – Related Party	Cost paid to a related party for occupational therapy provided by personnel hired through contract who are not employees of the facility.
923530	Consultant Services – Non-related Party	Fees paid to non-related party for occupational therapists, not facility employees, for providing advisory and educational services to the facility.
923539	Consultant Services – Related Party	Fees paid to related party for occupational therapists, not facility employees, for providing advisory and educational services to the facility.
923590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9236xx		
923610	Non-Capitalized Equipment Purchases	Cost of small occupational therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
923620	Equipment Rental	Cost of renting occupational therapy related equipment. The cost of incidental rental equipment.
923690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9237xx		
923710	Occupational Therapy Supplies	Cost of supplies used in occupational therapy.
923790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Occupational Therapy Expenses – 9239xx		
923901	Education and Training	Cost of registration for attending educational seminars and training by occupational therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
923902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
923903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
923904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
923990	Other Occupational Therapy Expenses	Other occupational therapy related costs for which there is not a specific account.
923999	Occupational Therapy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Parenteral/Enteral (PEN) Therapy – 924xxx		PEN therapy includes the provision of sufficient nutrients to maintain weight and strength commensurate with the patient's general condition.

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Employee Related Expense – 9241xx – 9244xx		
Salary Expense – 9241xx		
924110	Salaries – PEN Therapists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of PEN therapists
924120	Salaries – PEN Therapy Aides	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of PEN therapy aides.
924190	Salaries – Other PEN Therapy	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other PEN therapy personnel for which there is not a specific account.
924191	Bonus Expense	Cost of non-recurring bonuses for PEN therapy employees.
Payroll Taxes and Benefit Expense – 9244xx		
924420	FICA	Cost of employer's portion of Social Security Tax for employees.
924430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
924440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
924450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
924460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
924470	Life Insurance	Cost of employer's contribution for employee Life Insurance for employees.
924480	Uniforms	Cost of employer's contribution to employee uniforms.
924490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9245xx		
924510	Contract Services – Non-related Party	Cost paid to a non-related party for PEN therapy provided by personnel hired through contract who are not employees of the facility.
924519	Contract Services – Related Party	Cost paid to a related party for PEN therapy provided by personnel hired through contract who are not employees of the facility.
924530	Consultant Services – Non-related Party	Fees paid to non-related party for PEN therapists, not facility employees, for providing advisory and educational services to the facility.
924539	Consultant Services – Related Party	Fees paid to related party for PEN therapists, not facility employees, for providing advisory and educational services to the facility.
924590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9246xx		
924610	Non-Capitalized Equipment Purchases	Cost of small PEN therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
924620	Equipment Rental	Cost of renting PEN therapy related equipment. The cost of incidental rental equipment.
924690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9247xx		
924710	PEN Therapy Supplies	Cost of supplies used in PEN therapy.

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924790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other PEN Therapy Expenses – 9249xx		
924901	Education and Training	Cost of registration for attending educational seminars and training by PEN therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
924902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
924903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
924904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
924990	Other PEN Therapy Expenses	Other PEN therapy related costs for which there is not a specific account.
924999	PEN Therapy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Complex Medical Equipment – 925xxx		
Cost of providing complex medical equipment such as ventilators, IPPB machines, nebulizers, suction pumps and level 2 and 3 DMERC support services.		
Employee Related Expense – 9251xx – 9254xx		
Salary Expense – 9251xx		
925110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
925191	Bonus Expense	Costs of non-recurring bonuses for complex medical equipment employees.
925199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9254xx		
925420	FICA	Cost of employer's portion of Social Security Tax for employees.
925430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
925440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
925450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
925460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
925470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
925480	Uniforms	Cost of employer's contribution to employee uniforms.
925490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9255xx		
925510	Contract Services – Non-related Party	Cost of contracts with non-related parties relating to complex medical equipment.
925519	Contract Services – Related Party	Cost of contracts with related parties relating to complex medical equipment.
925530	Consultant Services – Non-related Party	Fees paid to non-related parties for providing advisory and educational services relating to complex medical equipment.
925539	Consultant Services – Related Party	Fees paid to related parties for providing advisory and educational services relating to complex medical equipment.

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925590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9256xx		
925610	Non-capitalized Equipment Purchases	Cost of small complex medical equipment related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
925620	Equipment Rental – Non-related Party	Cost of renting complex medical equipment from a non-related party. The cost of incidental equipment rental.
925629	Equipment Rental – Related Party	Cost of renting complex medical equipment from a related party. The cost of incidental equipment rental.
925690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9257xx		
925710	Complex Medical Equipment Supplies	Cost of supplies used with complex medical equipment.
925790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Complex Medical Equipment Expense – 9259xx		
925901	Education and Training	Cost of registration for attending educational seminars and training by complex medical equipment employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
925902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
925903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
925904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
925990	Other Complex Medical Equipment Expense	Other complex medical equipment related costs for which there is not a specific account.
925999	Complex Medical Equipment Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Medical Supplies Charged to Residents – 926xxx		The central services department prepares and issues medical and surgical supplies and equipment to residents and nursing home cost centers. Additional activities can include, but are not limited to, requisitioning and issuing appropriate supply items that are required for resident care; preparing sterile irrigating solutions; collecting, assembling, sterilizing, and redistributing reusable items; and cleaning, assessing, maintaining, and issuing portable apparatus.
Employee Related Expense – 9261xx – 9264xx		
Salary Expense – 9261xx		
926110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
926191	Bonus Expense	Cost of non-recurring bonuses for medical supplies employees.

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926199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9264xx		
926420	FICA	Cost of employer's portion of Social Security Tax for employees.
926430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
926440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
926450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
926460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
926470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
926480	Uniforms	Cost of employer's contribution to employee uniforms.
926490	Other Payroll Taxes and Benefit Related Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Supplies and Services Expense – 9267xx		
926710	Medical Supplies	Cost of resident specific medical supplies such as catheters, syringes, and sterile dressings.
926790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Medical Supplies Expense – 9269xx		
926901	Education and Training	Cost of registration for attending educational seminars and training by complex medical equipment employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
926902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
926903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
926904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
926990	Other Medical Supplies Expense	Other medical supplies related costs for which there is not a specific account.
926999	Medical Supplies Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Inhalation/Respiratory Therapy – 927xxx		Service of providing inhalation of medications with the aid of special appliances and compressed gases for the purpose of correcting respiratory disease or alleviating respiratory symptoms.
Employee Related Expense – 9271xx – 9274xx		
Salary Expense – 9271xx		
927110	Salaries – Licensed Respiratory Therapists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
927190	Salaries – Other Inhalation/Respiratory Therapy	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of other inhalation/respiratory therapy personnel for which there is not a specific account.
927191	Bonus Expense	Cost of non-recurring bonuses for inhalation/respiratory therapy employees.

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927199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9274xx		
927420	FICA	Cost of employer's portion of Social Security Tax for employees.
927430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
927440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
927450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
927460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
927470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
927480	Uniforms	Cost of employer's contribution to employee uniforms.
927490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9275xx		
927510	Contract Services – Non-related Party	Cost paid to a non-related party for inhalation/respiratory therapy provided by personnel hired through contract who are not employees of the facility.
927519	Contract Services – Related Party	Cost paid to a related party for inhalation/respiratory therapy provided by personnel hired through contract who are not employees of the facility.
927530	Consultant Services – Non-related Party	Fees paid to a non-related party for providing advisory and educational services relating to inhalation/respiratory therapy.
927539	Consultant Services – Related Party	Fees paid to related party for providing advisory and educational services relating to inhalation/respiratory therapy.
927590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9276xx		
927610	Non-Capitalized Equipment Purchases	Cost of small inhalation/respiratory therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
927620	Equipment Rental	Cost of renting inhalation/respiratory therapy related equipment. The cost of incidental rental equipment.
927690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9277xx		
927710	Supplies	Cost of supplies used with inhalation/respiratory therapy.
927720	Oxygen Costs	Cost of providing oxygen and related supplies.
927790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Inhalation/Respiratory Therapy Expense – 9279xx		
927901	Education and Training	Cost of registration for attending educational seminars and training by inhalation/respiratory therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.

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927902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
927903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
927904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
927990	Other Inhalation/Respiratory Therapy Expense	Other inhalation/respiratory therapy related costs for which there is not a specific account.
927999	Inhalation/Respiratory Therapy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
IV Therapy – 928xxx		Costs of providing intravenous IV therapy to residents.
Employee Related Expense – 9281xx – 9284xx		
Salary Expense - 9281xx		
928110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel providing IV Therapy.
928191	Bonus Expense	Cost of non-recurring bonuses for IV therapy employees.
928199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9284xx		
928420	FICA	Cost of employer's portion of Social Security Tax for employees.
928430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
928440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
928450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
928460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
928470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
928480	Uniforms	Cost of employer's contribution to employee uniforms.
928490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Services Expense – 9285xx		
928510	Contract Services – Non-related Party	Cost paid to a non-related party for IV therapy provided by personnel hired through contract who are not employees of the facility.
928519	Contract Services – Related Party	Cost paid to a related party for IV therapy provided by personnel hired through contract who are not employees of the facility.
928530	Consultant Services – Non-related Party	Fees paid to a non-related party for providing advisory and educational services relating to IV therapy.
928539	Consultant Services – Related Party	Fees paid to related party for providing advisory and educational services relating to IV therapy.
928590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9286xx		

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928610	Non-Capitalized Equipment Purchases	Cost of small IV therapy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
928620	Equipment Rental	Cost of renting IV therapy related equipment. The cost of incidental rental equipment.
928690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9287xx		
928710	Supplies	Costs of supplies used in IV therapy services.
928790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other IV Therapy Expense – 9289xx		
928901	Education and Training	Cost of registration for attending educational seminars and training by IV therapy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
928902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
928903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
928904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
928990	Other IV Therapy Expense	Other IV therapy related costs for which there is not a specific account.
928999	IV Therapy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Other Allowable Ancillary Cost Centers –		
Employee Related Expense – 9291xx – 9294xx		
Salary Expense – 9291xx		
929110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel providing other ancillary services.
929191	Bonus Expense	Cost of non-recurring bonuses for employees providing other ancillary services.
929199	Salaries-Owners	Gross salaries (includes shift differentials; sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses).
Payroll Taxes and Benefit Expense – 9294xx		
929420	FICA	Cost of employer's portion of Social Security Tax for employees.
929430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees.
929440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees.
929450	Workers' Compensation	Cost of Workers' Compensation insurance for employees.
929460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees.
929470	Life Insurance	Cost of employer's contribution to employee Life Insurance for employees.
929480	Uniforms	Cost of employer's contribution to employee uniforms.
929490	Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
Contract and Professional Service Expense – 9295xx		
929510	Contract Services – Non-related Party	Cost of persons providing other ancillary services hired through non-related party contract who are not employees of the facility.

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929519	Contract Services – Related Party	Cost of persons providing other ancillary services hired through related party contract who are not employees of the facility.
929530	Consultant Services – Non-related Party	Fees paid to non-related parties, not facility employees, for providing advisory and educational services to the facility.
929539	Consultant Services – Related Party	Fees paid to related parties, not facility employees, for providing advisory and educational services to the facility.
929590	Other Contract and Professional Services Expense	Other contract and professional services costs for which there is not a specific account.
Equipment Expense – 9296xx		
929610	Non-Capitalized Equipment Purchases	Cost of small other related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
929620	Equipment Rental	Cost of renting other allowable ancillary related equipment. The cost of incidental rental equipment.
929690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9297xx		
929710	Supplies	Costs of supplies used in other ancillary services.
929790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Allowable Ancillary Cost Center Expense – 9299xx		
929901	Education and Training	Cost of registration for attending educational seminars and training by other ancillary cost center employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
929902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by authorized personnel to attend professional and continuing educational seminars.
929903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
929904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
929990	Other Allowable Ancillary Cost Center Expense	Other related costs for which there is not a specific account.
929999	Other Allowable Ancillary Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Property Costs – 930xxx		
		These costs are related to the ownership or leasing of land and depreciable real and personal property. Such costs may include property taxes, insurance, interest and depreciation, or rent. The costs of property pertaining to non-allowable or non-reimbursable cost centers shall be excluded.
Rent/Lease of Property – 9301xx		
		All lease and rental expenses for property, as defined above, and leasehold improvements.
930110	Lease Expense – Land/Building – Non-related Party	Cost of leasing the facility's real property (land and buildings) from a non-related party or non-related management company.
930119	Lease Expense – Land/Building – Related Party	Cost of leasing the facility's real property (land and buildings) from a related party.

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930130	Rent/Lease Expense – Furniture/Equipment – Non-related Party	Cost of leasing and/or renting furniture and equipment for the facility from a non-related party.
930139	Rent/Lease Expense – Furniture/Equipment – Related Party	Cost of leasing and/or renting furniture and equipment for the facility from a related party.
930190	Other Rent/Lease Expense	Other property related costs for which there is not a specific account.
Amortization Expense – 9302xx		
930210	Amortization of Mortgage Cost	Legal and other costs incurred when financing the facility, which is amortized over the life of the mortgage.
930220	Amortization of Debt Discount	Discount on debt issued which is amortized over the life of the debt.
930290	Other Amortization Expense	Other amortization expense related costs for which there is not a specific account.
Interest Expense – 9303xx		
930310	Interest on Property	Interest paid or accrued on bonds, notes, mortgages, and other loans from a non-related party, the proceeds of which were used to purchase the facility's real and depreciable property.
930329	Interest Expense – Mortgage/Bond – Related Party	Interest paid or accrued on bonds, notes, mortgages, and other loans from a related party, the proceeds of which were used to purchase the facility's real and depreciable property.
930340	Interest Expense – Other Capital Loans – Non-related Party	Interest paid or accrued on other capital loans from a non-related party, the proceeds of which were used for capital improvements.
930349	Interest Expense – Other Capital Loans – Related Party	Interest paid or accrued on other capital loans from a related party, the proceeds of which were used for capital improvements.
930390	Other Interest Expense	Other interest expense for which there is not a specific account.
Depreciation Expense – 9304xx		
		All depreciation and amortization expenses on property as defined above, and leasehold improvements, recorded at their historical cost.
930410	Depreciation Expense – Land Improvements	Depreciation on improvements having a limited life made to the land of the facility (i.e., paving, landscaping).
930420	Depreciation Expense – Building	Depreciation on the facility buildings.
930430	Depreciation Expense – Building Improvements	Depreciation on building improvements.
930440	Depreciation Expense – Leasehold Improvements	Depreciation on leasehold improvements.
930450	Depreciation Expense – Equipment and Furniture	Depreciation on equipment and furniture.
930460	Depreciation Expense – Vehicles	Depreciation on vehicles.
930499	Depreciation Expense – Other Fixed Assets	Depreciation on other fixed assets.
Other Property Costs – 9309xx		
930910	Property Insurance	Expenses incurred in maintaining insurance on property as defined above
930920	Property Taxes – Real Estate	Cost of ad valorem taxes imposed by a city, county, or other governmental unit on real property.
930930	Personal Property Taxes	Cost of tangible personal property taxes imposed on personal property.

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930940	Home Office Property Costs – Depreciation, Insurance, Interest, and Taxes	Property costs incurred by the home office in the administration of its facilities, which are allocated to all facilities based on the ratio of facility cost to total home office cost.
930990	Other Property Costs	Other related costs for which there is not a specific account.
Non-Allowable Ancillary Cost Centers – 94xxxx		
Radiology – 940xxx		This cost center provides diagnostic radiology services under the direction of a qualified radiologist as required for the examination and care of residents.
Employee Related Expense – 9401xx – 9404xx		
Salary Expense – 9401xx		
940110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel providing radiology ancillary services.
940191	Bonus Expense	Cost of non-recurring bonuses to radiology employees.
940199	Salaries – Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider, but excludes non-recurring bonuses).
Payroll Taxes and Benefits Expense – 9404xx		
940420	FICA	Cost of employer's portion of Social Security Tax for the personnel providing radiology ancillary services.
940430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for the personnel providing radiology ancillary services.
940440	Health Insurance	Cost of employer's contribution to employee Health Insurance for the personnel providing radiology ancillary services.
940450	Workers' Compensation	Cost of Workers' Compensation insurance for the personnel providing radiology ancillary services.
940460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for the personnel providing radiology ancillary services.
940470	Life Insurance	Cost of employer's contribution to employee Life Insurance for personnel providing radiology ancillary services.
940480	Uniforms	Cost of employer's contribution to employee uniforms.
940490	Other Payroll Taxes and Benefits Expense	Cost of other benefits provided for the personnel providing radiology ancillary services for which there is not a specific account.
Contract and Professional Services Expense – 9405xx		
940510	Contract Services – Non-related Party	Cost of non-related parties providing radiology services hired through contract who are not employees of the facility.
940519	Contract Services – Related Party	Cost of related parties providing radiology services hired through contract who are not employees of the facility.
940530	Consultant Services – Non-related Party	Fees paid to non-related parties, not facility employees, for providing radiology services to the facility.

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940539	Consultant Services – Related Party	Fees paid to related parties, not facility employees, for providing radiology services to the facility.
940590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9406xx		
940610	Non-Capitalized Equipment Purchases	Cost of small radiology related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
940620	Equipment Rental	Cost of renting radiology related equipment. The cost incidental rental equipment.
940690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9407xx		
940710	Radiology Supplies	Costs of supplies used to provide radiology ancillary services.
940790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Radiology Expense – 9409xx		
940901	Education and Training	Cost of registration for attending educational seminars and training by radiology employees of the facility and costs incurred in the provision or orientation and in-house training for facility staff. Travel must be reported separately.
940902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
940903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
940904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
940910	Hazardous Waste Disposal	Cost of providing hazardous waste disposal services (i.e., license, supplies, container rental and training).
940990	Other Radiology Expense	Other radiology related costs for which there is not a specific account.
940999	Radiology Related Party Expense	Related party expense in the cost center not accounted for elsewhere.
Laboratory – 941xxx		Diagnostic and routine laboratory test performed by a laboratory as defined in Chapter 59G-4.190, Florida Administrative Code.
Employee Related Expense – 9411xx – 9414xx		
Salary Expense – 9411xx		
941110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel providing laboratory ancillary services.
941191	Bonus Expense	Cost of non-recurring bonuses to radiology employees.
941199	Salaries - Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider, but excludes non-recurring bonuses).
Payroll Taxes and Benefits Expense – 9414xx		
941420	FICA	Cost of employer's portion of Social Security Tax for the personnel providing laboratory ancillary services.

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941430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for the personnel providing laboratory ancillary services.
941440	Health Insurance	Cost of employer's contribution to employee Health Insurance for the personnel providing laboratory ancillary services.
941450	Workers' Compensation	Cost of Workers' Compensation insurance for the personnel providing laboratory ancillary services.
941460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for the personnel providing laboratory ancillary services.
941470	Life Insurance	Cost of employer's contribution to employee Life Insurance for personnel providing laboratory ancillary services.
941480	Uniforms	Cost of employer's contribution to employee uniforms.
941490	Other Payroll Taxes and Benefits Expense	Cost of other benefits provided for the personnel providing laboratory ancillary services for which there is not a specific account.
Contract and Professional Services Expense – 9415xx		
941510	Contract Services – Non-related Party	Cost of non-related parties providing laboratory services hired through contract who are not employees of the facility.
941519	Contract Services – Related Party	Cost of related parties providing laboratory services hired through contract who are not employees of the facility.
941530	Consultant Services – Non-related Party	Fees paid to non-related parties, not facility employees, for providing laboratory services to the facility.
941539	Consultant Services – Related Party	Fees paid to related parties, not facility employees, for providing laboratory services to the facility.
941590	Other Contract and Professional Services Expense	Other contract and professional services related costs for which there is not a specific account.
Equipment Expense – 9416xx		
941610	Non-Capitalized Equipment Purchases	Cost of small laboratory related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
941620	Equipment Rental	Cost of renting laboratory related equipment. The cost of incidental rental equipment.
941690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9417xx		
941710	Laboratory Supplies	Costs of supplies used to provide laboratory ancillary services.
941790	Other Supplies and Services Expense	Other supplies and services related costs for which there is not a specific account.
Other Laboratory Expense – 9419xx		
941901	Education and Training	Cost of registration for attending educational seminars and training by laboratory employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
941902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
941903	Recruitment Expense	Cost incurred in the recruitment of employees for the facility including classified advertising.

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941904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
941910	Hazardous Waste Disposal	Cost of providing hazardous waste removal services (i.e., license, supplies, container rental and training).
941990	Other Laboratory Expense	Other laboratory related costs for which there is not a specific account.
941999	Laboratory Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Pharmacy – 942xxx		This cost center produces, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including intravenous solutions) for residents under the direction of a licensed pharmacist.
Employee Related Expense – 9421xx – 9424xx		
Salary Expense – 9421xx		
942110	Salaries – Licensed Pharmacists	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of pharmacists.
942190	Other Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of pharmacy employees and other salary related costs, for which there is not a specific account.
942191	Bonus Expense	Cost of non-recurring bonuses for pharmacy employees.
942199	Salaries - Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider, but excludes non-recurring bonuses).
Payroll Taxes and Benefits Expense – 9424xx		
942420	FICA	Cost of employer's portion of Social Security Tax for the personnel providing pharmacy ancillary services.
942430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for the personnel providing pharmacy ancillary services.
942440	Health Insurance	Cost of employer's contribution to employee Health Insurance for the personnel providing pharmacy ancillary services.
942450	Workers' Compensation	Cost of Workers' Compensation insurance for the personnel providing pharmacy ancillary services.
942460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for the personnel providing pharmacy ancillary services.
942470	Life Insurance	Cost of employer's contribution to employee Life Insurance for personnel providing pharmacy ancillary services.
942480	Uniforms	Cost of employer's contribution to employee uniforms.
942490	Other Payroll Taxes and Benefits Expense	Cost of other benefits provided for the personnel providing pharmacy ancillary services for which there is not a specific account.
Equipment Expense – 9426xx		

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942610	Non-Capitalized Equipment Purchases	Cost of small pharmacy related equipment purchased and not capitalized. The cost of small equipment as defined in PRM15-1 section 104.5. Limited to less than \$500 per item.
942620	Equipment Rental	Cost of renting pharmacy related equipment. The cost of incidental rental equipment.
942690	Other Equipment Expense	Other equipment related costs for which there is not a specific account.
Supplies and Services Expense – 9427xx		
942710	Pharmacy Supplies	Costs of supplies used in pharmacy services.
942720	Legend Drugs (covered by Medicaid Prescription Drug Program)	Cost of legend drugs prescribed by the physician as medically necessary and provided by the facility that are covered by the Medicaid Prescription Drug Program.
942790	Other Supplies and Service Expense	Other supplies and services related costs for which there is not a specific account.
Other Pharmacy Expense – 9429xx		
942901	Education and Training	Cost of registration for attending educational seminars and training by pharmacy employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
942902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
942903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
942904	Relocation/Moving Expense	Costs incurred in relocating/moving and employee or prospective employee of the facility.
942990	Other Pharmacy Expense	Other pharmacy related costs for which there is not a specific account.
942999	Pharmacy Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Other Non-Allowable Ancillary Cost Centers –		
Employee Related Expense – 9431xx – 9434xx		
Salary Expense – 9431xx		
943110	Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of personnel providing other non-reimbursable ancillary services.
943191	Bonus Expense	Cost of non-recurring bonuses for employees providing other non-reimbursable ancillary services.
943199	Salaries – Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider, but excludes non-recurring bonuses).
Payroll Taxes and Benefits Expense – 9434xx		
943420	FICA	Cost of employer's portion of Social Security Tax for employees providing other non-reimbursable ancillary services.
943430	Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for employees providing other non-reimbursable ancillary services.
943440	Health Insurance	Cost of employer's contribution to employee Health Insurance for employees providing other non-reimbursable ancillary services.
943450	Workers' Compensation	Cost of Workers' Compensation insurance for employees providing other non-reimbursable ancillary services.

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943460	Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for employees providing other non-reimbursable ancillary services.
943470	Life Insurance	Cost of employer's contribution to employee Life Insurance form employees providing other non-reimbursable ancillary services.
943480	Uniforms	Cost of employer's contribution to employee uniforms.
943490	Other Benefits	Cost of other benefits provided for the above employees for which there is not a specific account.
Contract and Professional Service Expense – 9435xx		
943510	Contract Services – Non-related Party	Cost of non-related parties providing other ancillary services hired through contract who are not employees of the facility.
943519	Contract Services – Related Party	Cost of related parties providing other ancillary services hired through contract who are not employees of the facility.
943530	Consultant Services – Non-related Party	Fees paid to non-related parties, not facility employees, for providing advisory and educational services to the facility.
943539	Consultant Services – Related Party	Fees paid to related parties, not facility employees, for providing advisory and educational services to the facility.
943590	Other Contract and Professional Service Expense	Other contract and professional services related costs for which there is not a specific account.
Other Non-Allowable Ancillary Cost Centers Expense – 9439xx		
943901	Education and Training	Cost of registration for attending educational seminars and training by employees providing other non-reimbursable ancillary services for the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
943902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
943903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
943904	Relocation/Moving Expense	Costs incurred in relocating/moving an employee or prospective employee of the facility.
943990	Other Non-Allowable Ancillary Cost Center Expense	Other related for which there is not a specific account.
943999	Other Non- Allowable Ancillary Related Party Expense	Related party expense for the cost center not accounted for elsewhere.
Non-Reimbursable Costs – 99xxxx		
990100	Gift Shop Expenses	Cost of products sold in the gift shop and other costs that are directly associated with the sale of those products.
990200	Clinic Expenses	Cost of operating the clinic.
990300	Beauty and Barber Expenses	Costs directly related to the provision of beauty and barber services to residents.
990410	Adult Day Care Expenses	Costs directly related to the operation of an adult day care.
990420	Child Day Care Expenses	Costs directly related to the operation of a child day care.
990900	Other Non-Reimbursable Cost Center Expense	Other related costs for which there is not a specific account.
Non-Allowable Expenses		

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Marketing/Sales Expenses – 995xxx		
995110	Marketing/Sales – Salaries	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider; but excludes non-recurring bonuses) of marketing personnel.
995191	Bonus Expense	Cost of non-recurring bonuses for marketing/sales employees.
995199	Salaries – Owners	Salary (includes shift differentials, sick, holiday, vacation, training, and any administrative days, such as jury duty and bereavement, as offered by the provider, but excludes non-recurring bonuses).
995420	Marketing/Sales – FICA	Cost of employer's portion of Social Security Tax for the marketing personnel.
995430	Marketing/Sales – Unemployment Taxes	Cost of employer's contribution to State and Federal unemployment taxes for the marketing personnel.
995440	Marketing/Sales – Health Insurance	Cost of employer's contribution to employee Health Insurance for the marketing personnel.
995450	Marketing/Sales – Workers' Compensation	Cost of Workers' Compensation insurance for the marketing personnel.
995460	Marketing/Sales – Employee Retirement/Savings Plan	Cost of employer's contribution to an employee retirement/savings plan for the marketing personnel.
995470	Marketing/Sales – Life Insurance	Cost of employer's contribution to Life Insurance for marketing employees.
995480	Uniforms	Cost of employer's contribution to employee uniforms.
995490	Marketing/Sales – Other Payroll Taxes and Benefit Expense	Other payroll taxes and benefit related costs for which there is not a specific account.
995901	Education and Training	Cost or registration for attending educational seminars and training by marketing employees of the facility and costs incurred in the provision of orientation and in-house training for facility staff. Travel must be reported separately.
995902	Travel	Cost of travel (airfare, mileage, lodging, meals, etc.) by staff to attend professional and continuing educational seminars and meetings related to their position with the facility.
995903	Recruitment Expense	Costs incurred in the recruitment of employees for the facility including classified advertising.
995904	Relocation/Moving Expense	Costs incurred in the relocating/moving of an employee or prospective employee of the facility.
995906	Promotional Advertising	Advertising designed to increase the utilization of the facility.
995990	Marketing/Sales – Other Expense	Other marketing costs not for which there is not a specific account.
Legal, Damages, Penalties, Fines, Etc. – 998xxx		
998100	Compensatory Damages	Compensatory damages as a result of a lawsuit.
998200	Punitive Damages	Punitive damages as a result of a lawsuit.
998300	Penalties/Fines	Cost of penalties and fines assessed against the facility.
998580	Legal Expense	Fees for non-allowable legal services.
998990	Other Legal Expenses	Other non-allowable legal costs for which there is not a specific account.
Other Non-Allowable Costs – 999xxx		
999001	Reorganization Costs	Costs for reorganization of the facility.
999002	Discontinued Projects	Costs of discontinued or abandoned projects.
999003	Income Taxes – State and Federal	Taxes on net income levied or expected to be levied by the state or federal government.
999009	Interest Expense – Related Party	Interest expense incurred for a working capital loan paid to a related party.

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999011	Nurse Aide Testing	Costs incurred in having nurse aides tested in order to meet OBRA 1987 provisions and reimbursed through other Medicaid programs.
999012	Nurse Aide Training	Costs incurred in having nurse aide training in order to meet OBRA 1987 provisions and reimbursed through other Medicaid programs.
999022	Hospice	Costs incurred that are billed to Hospice for reimbursement.
999023	Dental (not covered by Medicaid dental program)	Cost of medically necessary dental services prescribed by the physician not covered by the Medicaid dental program.
999025	Day Treatment – Purchased Services	Cost of purchased services for day treatment programs.
999026	Television/Resident Rooms	Cost of television sets used in the residents' rooms or for providing cable TV to the residents' rooms for which a fee is charged to the resident.
999028	Burial/Funeral Expenses	Costs incurred for the funeral and/or burial of residents.
999030	Non-Nursing Home Costs - Salaries	Costs on the trial balance that are not related to salaries of the non-nursing home function should be reclassified into this account (i.e., ALF, hospital, Meals on Wheels, etc.).
999031	Non-Nursing Home Costs – Benefits	Benefits related to salaries of the non-nursing home function should be reclassified to this account.
999032	Other Non-Nursing Home Costs	Other costs related to non-nursing home function.
999090	Other Non-allowable Expenses	Other related non-allowable costs for which there is not a specific account.
999100	Contributions/Lobbying Expense	Amounts donated or paid to charitable or other organizations. All lobbying related costs.