

ICF/MR Chart of Accounts

Cost Report
Line Number

Description

PROPERTY OWNERSHIP and USE (ICF/MR)

- 1. Depreciation – Land Improvements**
All land improvements of \$5,000 or more and with an estimated useful life of at least two (2) years. Items include:
-Parking lots
-Curbs and guttering
-Sidewalks
-All landscaping (trees, shrubs, fences, etc.)
- 2. Depreciation – Building and Improvements**
Depreciation – Building
-All building capital costs of \$5,000 or more and with an estimated useful life of at least two (2) years.
Depreciation-Building Improvements
-All improvements made to Building after purchase with a cost of \$5,000 or more and with an estimated useful life of at least two years.
- 3. Depreciation-Equipment**
All equipment **NOT** affixed to building with a cost of \$5,000 or more with an estimated useful life of at least two years. This does **NOT** include rented equipment or automobiles.
Items include:
-Office furniture and fixtures
-Patient’s room furniture and fixtures
-Office machines and equipment
-Telephone equipment
-Kitchen equipment
-Laundry equipment
-Maintenance equipment
-Lawn mowers and tractors
-Specialized medical equipment
-Wheelchairs
-Specialized educational equipment
-Software
- 4. Depreciation- Leasehold Improvements**
All improvements made to leased property with a cost of \$5,000 or more and an estimated useful life of at least two years.
-Amortization of leasehold rights

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- 5. Depreciation- Automobiles**
All capital costs relating to the purchase of an automobile, van, or truck with a cost of \$5,000 or more and an estimated useful life of at least two years.
- 6. Rent or Lease (Property)**
Costs to rent or lease a building. This account does **NOT** include rental expenses for equipment.
- 7. Equipment Rental**
All costs to rent or lease equipment. Such costs would include:
-Copier rental
-Computer equipment rental
-Office furniture and equipment rental
-Telephone equipment rental
-Automobile leases
-Patient furniture and equipment rental
-Specialized medical equipment rental
-Wheelchairs
-Piano rental
-Maintenance equipment rental (ie. floor buffer/scrubber)
-Other equipment rental expense
- 8. Mortgage/Fixed Asset Interest-Land/Building/Land-Lease Improvement**
All mortgage interest on fixed assets. This account does **NOT** include interest on operating capital. It does include mortgage interest on the following:
-Land
-Land Improvements
-Buildings
-Building Improvements
-Leasehold Improvements
- 9. Movable Asset Interest-Equipment /Automobile**
All mortgage interest on movable equipment and automobiles. This account does not include interest on operating capital.
- 10. Real Estate Taxes**
All property taxes

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11. **Insurance/Fixed Assets**
All insurance on property **ONLY**. This includes Land, Land Improvements, Building, Building Improvements, Equipment, Leasehold Improvements, and Automobiles (Comprehensive and Liability. This does **NOT** include general liability, life, worker's compensation, or other **NON**-property insurance.
-Include all automobile insurance, including liability.
12. **Revenue Offset**
-Interest income to the extent of interest expense on Line 8
-Gain on sale of asset
13. **Fire Protection Sprinkler System**
-Depreciation expense
- PROPERTY OWNERSHIP AND USE (DAY CARE PROGRAM)**
23. **Depreciation – Land Improvements**
All Land Improvements of \$5,000 or more and with an estimated useful life of at least two years.
Items include:
-Parking Lots
-Curbs and Guttering
-Sidewalks
-All Landscaping (Trees, Shrubs, Fences, Etc.)
24. **Depreciation-Building and Improvements**
Depreciation-Building
-All Building capital costs of \$5,000 or more and with an estimated useful life of at least two years.
Depreciation-Building Improvements
-All improvements made to Building after purchase with a cost of \$5,000 or more and with an estimated useful life of at least of two years.

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- 25. Depreciation-Equipment**
All Equipment **NOT** affixed to Building with a cost of \$5,000 or more and with an estimated useful life of at least two years. This does not include automobiles or rented equipment.
Items include:
-Office furniture and fixtures
-Patient's room furniture and fixtures
-Office machines and equipment
-Telephone equipment
-Kitchen equipment
-Laundry equipment
-Maintenance equipment
-Lawn mowers and tractors
-Specialized medical equipment
-Specialized educational equipment
-Software
- 26. Depreciation-Leasehold Improvements**
All improvements made to leased property with a cost of \$5,000 or more and an estimated useful life of at least two years.
- 27. Depreciation-Automobiles**
All capital costs related to the purchase of an automobile, van, or truck with a cost of \$5,000 or more and an estimated useful life of at least two years.
- 28. Rent or Lease (Property)**
Costs to rent or lease a building. This account does not include rental expense for equipment.
- 29. Equipment Rental**
All costs to rent or lease equipment. Such costs
Would include:
-Copier Rental
-Computer equipment rental
-Office furniture and equipment rental
-Telephone equipment rental
-Automobile leases
-Patient furniture and equipment rental
-Specialized medical equipment rental
-Wheelchairs
-Piano rental
-Maintenance equipment rental (ie. floor buffer/scrubber)
-Other equipment rental expense

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- 30. Mortgage/Fixed Asset Interest-Land/Building/Land-Lease Improvement**
All mortgage interest on fixed assets. This account does not include interest on operating capital. It does include mortgage interest on the following:
-Land
-Land Improvements
-Buildings
-Building Improvements
-Leasehold Improvements
- 31. Movable Asset Interest-Equipment/Automobile**
All mortgage interest on movable equipment and automobiles. This account does not include interest on operating capital.
- 32. Real Estate Taxes**
All property taxes
- 33. Insurance-Fixed Assets**
All insurance on property **ONLY**. This includes Land, Land Improvements, Building, Building Improvements, Equipment, Leasehold Improvements, and Automobiles (Comprehensive And Liability). This does **NOT** include general Liability, life, worker's compensation, or other **NON-** property insurance.
- 34. Revenue Offset**
-Interest income to the extent of interest expense on Line 29
-Gain on sale of asset

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OPERATION AND MAINTENANCE OF PLANT AND HOUSEKEEPING LABOR COST (ICF/MR)

LABOR

45.

Salaries & Wages

All maintenance and housekeeping personnel salaries and wages to include the following:

- Maintenance Supervisor
- Maintenance Technician
- Maintenance Worker I
- Landscape Maintenance Worker
- Yard Maintenance
- Electrician
- Plumber
- Painter
- Floor Maintenance Supervisor
- Floor Maintenance Worker I
- Housekeeping Coordinator
- Housekeeping Supervisor
- Housekeeper I

46.

Payroll Taxes

- FICA
- FUTA
- SUTA

47.

Employee Benefits

Benefits paid by the employer such as:

- Cancer Insurance
- Child Day Care
- Dental Insurance
- Disability Insurance
- Health Insurance
- Life Insurance
- Other Insurance
- Retirement
- Uniforms
- Worker's Comp

48.

Training/Travel/Tuition

- Employee training fees
- Employee travel expense related to training
- Employee tuition expense
- Employee training materials

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Description

**OPERATION AND MAINTENANCE OF PLANT
AND HOUSEKEEPING LABOR COST (DAY CARE
PROGRAM)**

LABOR

59.

Salaries & Wages

All maintenance and housekeeping personnel salaries and wages to include the following:

- Maintenance Supervisor
- Maintenance Technician
- Maintenance Worker I
- Landscape Maintenance Worker
- Yard Maintenance
- Electrician
- Plumber
- Painter
- Floor Maintenance Supervisor
- Floor Maintenance Worker I
- Housekeeping Coordinator
- Housekeeping Supervisor
- Housekeeper I

60.

Payroll Taxes

- FICA
- FUTA
- SUTA

61.

Employee Benefits

Benefits paid by the employer such as:

- Cancer Insurance
- Child Day Care
- Dental Insurance
- Disability Insurance
- Health Insurance
- Life Insurance
- Other Insurance
- Retirement
- Uniforms
- Workmen's Compensation

62.

Training/Travel/Tuition

- Employee training fees
- Employee travel expense related to training
- Employee tuition expense
- Employee training materials

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Description

OPERATION AND MAINTENANCE OF PLANT AND HOUSEKEEPING NON-LABOR (ICF-MR)

73.

Supplies

All supplies used to operate and maintain plant to include:

- Chemicals
- Shop supplies
- Tools
- Office Supplies
- Gasoline and oil for lawn equipment
- Printed forms
- Cleaning supplies and materials

74.

Contractor Outside Service

Contracted maintenance of grounds, building, and equipment.

- Contracted grounds maintenance
- Contracted building maintenance
- Contracted equipment maintenance
- Contracted cleaning services

75.

Repair & Maintenance-Building

All costs (material and labor) to repair building and equipment. This includes repairs contracted to outside contractor.

76.

Repair & Maintenance-Equipment

All costs (material and labor) to repair equipment. This includes repairs contracted to outside contractor.

- Dietary, laundry, housekeeping & nursing equipment repairs
- Office equipment
- Furniture and fixtures
- Plant machinery and equipment
- Monthly maintenance fees as part of a software or hardware maintenance agreement

77.

Repair & Maintenance-Grounds

All costs (material and labor) to repair grounds. This includes repairs contracted to outside contractor.

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Cost Report Line Number	Description
78.	Exterminating Services All costs for exterminating services. This includes services contracted to outside contractor.
79.	Garbage (Trash Disposal)
80.	Gas Natural gas, propane, butane used to heat and cool building.
81.	Electricity
82.	Fuel Fuel oil used to heat and cool building.
83.	Water & Sewer
84.	Transportation Operating Expense The cost of repairing and maintaining vehicles owned by the facility. This includes: -Registration fees -Gasoline -Oil -Tires -Lubrication -Vehicle repairs
85.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life less than two years. Furniture equipment (beds, bedside tables, sofas, tables, etc.) for all cost centers must be expensed to this account. -Vacuum cleaner -Floor scrubbing machine -Mop bucket -Polishing/Buffering machine
86.	Miscellaneous Other operation and maintenance of plant and housekeeping costs not considered in the above accounts.
87.	Revenue Offset

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Description

**OPERATION AND MAINTENANCE OF PLANT
AND HOUKEEPING NON-LABOR
(DAY CARE PROGRAM)**

NON-LABOR

98.

Supplies

All supplies used to operate and maintain plant to include:

- Chemicals
- Shop supplies
- Tools
- Office Supplies
- Gasoline and oil for lawn equipment
- Printed forms
- Cleaning supplies and materials

99.

Contractor Outside Service

Contracted maintenance of grounds, building, and equipment.

- Contracted grounds maintenance
- Contracted building maintenance
- Contracted equipment maintenance
- Contracted cleaning services

100.

Repair & Maintenance-Building

All cost (material and labor) to repair building. This includes repairs contracted to outside contractor.

101.

Repair & Maintenance-Equipment

All costs (material and labor) costs to repair equipment. This includes repairs contracted to outside contractor.

- Dietary, laundry, housekeeping & nursing equipment repairs
- Office equipment
- Furniture and fixtures
- Plant machinery and equipment
- Monthly maintenance fees as part of a software or hardware maintenance agreement

102.

Repair & Maintenance-Grounds

All costs (material and labor) to repair grounds. This includes repairs contracted to outside contractor.

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Cost Report Line Number	Description
103.	Exterminating Services All costs for exterminating services. This includes services contracted to outside contractor.
104.	Garbage (Trash Disposal)
105.	Gas Natural gas, propane, butane used to heat and cool building
106.	Electricity
107.	Fuel Fuel oil used to heat and cool building.
108.	Water & Sewer
109.	Transportation Operating Expense The cost of repairing and maintaining vehicles owned by the day care program. This includes: -Registration fees -Gasoline -Oil -Tires -Lubrication -Vehicle repairs
110.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life less than two years. Furniture equipment (beds, bedside tables, sofas, tables, etc.) for all cost centers must be expensed to this account. -Vacuum cleaner -Floor scrubbing machine -Mop bucket -Polishing/Buffering machine
111.	Miscellaneous Other operation and maintenance of plant and housekeeping costs not considered in the above accounts.
112.	Revenue Offset

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DIETARY

- 123. Salaries & Wages**
All dietary and food service salaries and wages to include:
-Dietician (see account 129 for contracted services.)
-Dietary Assistance
-Food Service Manager
-Food Service Supervisor
-Cook
-Kitchen Assistance
-Dishwasher
- 124. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 125. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Comp
- 126. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense
-Employee tuition expense
-Employee training materials
- 127. Raw Food**
- 128. Food Supplies**
-General kitchen supplies
-Plates, cups, forks, knives, etc.
-Cleaning supplies and materials
-Office supplies
-Printed forms

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Cost Report Line Number	Description
129.	Contractor Outside Service -Contracted dietitian -Other contracted food service and dietary services
130.	Nutritional Supplements
131.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include: -Blender -Coffee urn -Cooker -Food Cart -Hot food tray -Meat chopper -Microwave oven -Warmer
132.	Miscellaneous -Other dietary costs not considered in the above accounts.
133.	Revenue Offset
	NURSING SERVICES
144.	Salaries & Wages -OMRP All OMRP salaries and wages.
145.	Salaries & Wages (RN) All Nursing salaries and wages to include: -Director of Nursing -Registered Nurse I -Registered Nurse II
146.	Salaries & Wages (LPN) All Nursing salaries and wages to include: -LPN I -LPN II

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Cost Report Line Number	Description
147.	Salaries & Wages –Ward Secretary Medical Records All salaries and wages to include: -Medical Records Director -Medical Records Technician -Medical Records Clerk -Medical Records Secretary -Habilitation Clerk -Habilitation Secretary -Program Clerk -Program Secretary -Medical Secretary
148.	Salaries & Wages-Psychology Services All salaries and wages to include: -Psychologist – (in accordance with DMA – Medical Policy restrictions) -Behavior Analyst
149.	Salaries & Wages-Medical Director On staff Medical Director. See account 158.
150.	Payroll Taxes -FICA -FUTA -SUTA
151.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker’s Comp
152.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials

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Cost Report Line Number	Description
153.	Medical Supplies All nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence Supplies
154.	Non-Legend Drugs Non-prescription stock drugs.
155.	Office Supplies -General office supplies -Printed forms
156.	Pharmacy Consultant
157.	Utilization Review
158.	Contractor Outside Services -Nursing Consultant -Contracted nursing services -Contracted Medical Director services -Other contracted allowable professional services.
159.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include: -Chart holder -Drug cart -Glucometer -Humidifier -Blood pressure cuff -Physician scale -Shower chair -Stethoscope -Suction Machine -Wheelchair
160.	Miscellaneous Other nursing service costs not considered in the above accounts.
161.	Revenue Offset

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Description

LAUNDRY & LINEN

- 172. Salaries & Wages**
All laundry salaries and wages to include the following:
-Laundry Supervisor
-Laundry Worker I
-Seamstress
- 173. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 174. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Comp
- 175. Training/Travel/Tuition**
-Employee training fees
-Employee travel expense
-Employee tuition expense
-Employee training materials
- 176. Linen & Bedding**
-Linens
-Bedding
-Sheets
-Mattresses
-Pillows and cases
-Blankets
-Towels
-Washcloths
- 177. Supplies**
-Laundry detergents and supplies
-Office supplies
-Printed forms

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178.	Contractor Outside Service Contracted laundry
179.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include: -Linen Cart -Scale -Marking Machine
181.	Miscellaneous -Other laundry and linen costs not considered in the above accounts.
182.	Revenue Offset
	SOCIAL SERVICES
192.	Salaries & Wages All social services salaries and wages to include the following: -Director of Social Services -Assistant Director of Social Services -Social Worker I -Social Services Secretary -Social Services Clerk
193.	Payroll Taxes -FICA -FUTA -SUTA
194.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp

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Cost Report Line Number	Description
195.	Training/Travel/Tuition -Employee training fees -Employee travel expense -Employee tuition expense -Employee training materials
196.	Supplies -Office Supplies -Printed forms
197.	Contractor Outside Services Contracted professional social services
198.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years.
199.	Miscellaneous -Other social service costs not considered in the above accounts.
200.	Revenue Offset
	RECREATION THERAPY
211.	Salaries & Wages All recreation therapy salaries & wages to include the following: -Adaptive Aquatics Coordinator -Adaptive Aquatics Aide -Lifeguard -Music Therapy Technician -Recreation Director -Recreation Technician I -Recreation Therapeutic Specialist
212.	Payroll Taxes -FICA -FUTA -SUTA

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213.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
214.	Training/Travel/Tuition -Employee training fees -Employee travel expense -Employee tuition expense -Employee training materials
215.	Contractor Outside Services -Contracted professional recreation services
216.	Supplies -Office supplies -Printed forms -Recreational supplies
217.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include: -Camera -Projector -Projection screen -Record player -Stereo -Typewriter
218.	Miscellaneous -Other recreation therapy costs not considered in the above accounts.
219.	Revenue Offset

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DEVELOPMENTAL CARE/DIRECT CARE

230.

Salaries & Wages-Direct Care

All direct care salaries and wages to include the following:

- Competitive Employment Specialist
- Day Program Coordinator
- Developmental Disability Aide
- Developmental Technician I
- Developmental Technician Supervisor I
- Direct Care Aide
- Direct Care Supervisor
- Direct Care Technician
- Group Home Manager
- Group Home Operations Coordinator
- Group Home Program Director
- Group Home Residential Director
- Habilitation Aide
- Habilitation Aide Supervisor
- Habilitation Coordinator
- Habilitation Specialist
- Program Assistant
- Program Director
- Programming Specialist
- Quality Assurance Specialist
- Staff Development Assistant
- Staff Development Specialist
- Training Instructor I
- Driver
- Transportation Aide
- Transportation Coordinator

This List Is **NOT** To Be Considered All-Inclusive.

231.

Salaries and Wages-Barber/Beautician (Basic Hair Care services)

All barber/beautician salaries and wages to include the following:

- Barber
- Beautician

232.

Payroll Taxes

- FICA
- FUTA
- SUTA

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233.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
234.	Training/Travel/Tuition -Employee training fees -Employee travel expense -Employee tuition expense -Employee training materials
235.	Supplies -Training supplies -Educational supplies -Office supplies -Printed forms -Recreational supplies
236.	Barber & Beauty Shop Supplies
237.	Personal Hygiene Items Patient personal use items such as: -Toothpaste -Toothbrushes -Soap -Shampoo -Deodorants -Shaving Supplies
238.	Contractor Outside Services -All contracted direct care services
239.	Contractor Barber/Beautician Services
240.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years.

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- 241. Miscellaneous**
-Other recreation therapy costs not considered in the above accounts.
- 242. Revenue Offset**
- 243. Health Care Assessment Paid to DHHS Controller's Office**

HABILITATION SERVICES (DAY CARE PROGRAM)

- 253. Salaries & Wages-Direct Care**
All habilitation salaries and wages to include the following:
-Competitive Employment Specialist
-Day Program Coordinator
-Developmental Disability Aide
-Developmental Technician I
-Developmental Technician Supervisor I
-Direct Care Aide
-Direct Care Supervisor
-Direct Care Technician
-Group Home Manager
-Group Home Operations Coordinator
-Group Home Program Director
-Group Home Residential Director
-Habilitation Aide
-Habilitation Aide Supervisor
-Habilitation Coordinator
-Habilitation Specialist
-Program Assistant
-Program Director
-Programming Specialist
-Quality Assurance Specialist
-Staff Development Assistant
-Staff Development Specialist
-Training Instructor I
-Driver
-Transportation Aide
-Transportation Coordinator
This List Is **NOT** To Be Considered All-Inclusive
- 254. Payroll Taxes**
-FICA
-FUTA
-SUTA

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255.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
256.	Training/Travel/Tuition -Employee training fees -Employee travel expense -Employee tuition expense -Employee training materials
257.	Supplies -Training Supplies -Educational supplies -Office supplies -Printed forms
258.	Contractor Outside Services -Contracted habilitation (day care program) services
259.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years.
260.	Miscellaneous -Other habilitation services costs not considered in the above accounts.
261.	Revenue Offset

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ADMINISTRATIVE & GENERAL

272.	Salaries & Wages-Officers
273.	Salaries & Wages-Administrator
274.	Salaries & Wages-Assistant Administrator
275.	Salaries & Wages-Pastoral
276.	Salaries & Wages-Other All other administrative salaries and wages to include the following: <ul style="list-style-type: none">-Administrative Assistant-Accountant-Accounts Payable Supervisor-Accounts Payable Clerk-Accounts Receivable Supervisor-Accounts Receivable Clerk-Administrative Assistant-Area Director-Bookkeeper-General Clerk-Data Processing Supervisor-Data Entry Operator-Data Processing Systems Analyst-Data Processing Programmer-Data Processing Coordinator-Finance Officer-Switchboard Operator-Receptionist-Typist-Payroll Supervisor-Payroll Clerk-Personnel Officer-Personnel Assistance-Personnel Director-Purchasing Agent-Purchasing Assistance-Inventory Clerk-Receiver-Materials Handler-Secretary-Executive Secretary-Special Projects Director-Special Projects Assistant

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277.	Payroll Taxes <ul style="list-style-type: none">-FICA-FUTA-SUTA
278.	Employee Benefits <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none">-Cancer Insurance-Child Day Care-Dental Insurance-Disability Insurance-Health Insurance-Life Insurance-Other Insurance-Retirement-Uniforms-Worker's Comp
279.	Central Office Overhead <p>Allocated portion of central office overhead expense for centralized services provided by a home office.</p>
280.	Management Services <p>Contracted professional management services</p>
281.	Director's Fees <p>Fees paid to members of the Board of Directors</p>
282.	Training/Travel/Tuition <ul style="list-style-type: none">-Employee training fees-Employee travel expense related to training-Employee tuition expense-Employee training materials
283.	Promotion & Public Relations-Help Wanted <ul style="list-style-type: none">-Help Wanted advertising
284.	Promotion & Public Relations-Other (Non-Allowable) <ul style="list-style-type: none">-General advertising-Brochures-Other promotional and public relations expense
285.	Telephone
286.	Dues & Subscriptions

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287.	Insurance-Officer's Life
288.	Insurance-General <i>Note: General and Professional Liability Insurance is allowable in all salaried cost centers as an Employee Benefits expense pursuant to Dave Mosely's Memorandum dated 08/04/2003.</i> -Officer's and directors indemnification
289.	Copier -Copier supplies -Duplicating supplies
290.	License Fees
291.	Office Supplies -General office supplies -Printed forms -Letterhead and envelopes -Checks
292.	Postage -Postage -UPS -Express mail and freight
293.	Legal & Accounting -Contracted legal and accounting services
294.	Income Taxes -Federal, State, and Local income taxes
295.	Data Processing – In House -Software expense -Data processing supplies
296.	Data Processing –Contracted Services -Contracted data processing services
297.	Employment Agency Fees -Fees paid to employment agencies
298.	Bad Debts -Periodic write-off of uncollectible accounts receivable. (Non-Allowable)

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299.	Contributions Contributions to other organizations for which no goods or services are received (non-allowable)
300.	Bank Service Charges Bank service charges ONLY . (Costs for checks, deposit slips, other banking forms should be identified on Line 291.)
301.	Interest- Operating Includes interest paid for the following: -Operating capital loans -Fees for general lines of credits -Credit card purchases -Other revolving credit purchases -This account does NOT include mortgage interest or interest on fixed asset loans as automobiles, office equipment, computer equipment, etc.
302.	Amortization of Start-Up
303.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include: -Calculator -Check Protector -Copier -Mailing Machine -Typewriter -Date Processing Equipment
304.	Miscellaneous Other administrative costs not considered in the above accounts.
305.	Revenue Offset
	PHYSICAL THERAPY
316.	Salaries & Wages All physical therapy salaries, wages to include the following: -Physical Therapy Director -Physical Therapist -Physical Therapy Technician -Licensed Physical Therapy Assistant -Mobility Specialist

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317.	Payroll Taxes <ul style="list-style-type: none">-FICA-FUTA-SUTA
318.	Employee Benefits <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none">-Cancer Insurance-Child day Care-Dental Insurance-Disability Insurance-Health Insurance-Life Insurance-Other Insurance-Retirement-Uniforms-Worker's Comp
319.	Training/Travel/Tuition <ul style="list-style-type: none">-Employee training fees-Employee travel expense related to training-Employee training materials
320.	Contractor Outside Service <p>Contracted professional physical therapy services</p>
321.	Supplies <ul style="list-style-type: none">-Office supplies-Physical therapy supplies-Printed forms
322.	Non-Capitalized Equipment <p>Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years. Items include:</p> <ul style="list-style-type: none">-Exercise equipment-Traction equipment
323.	Miscellaneous <p>Other physical therapy costs not considered in the above accounts.</p>
324.	Revenue Offset

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Cost Report Line Number	Description
	OCCUPATIONAL THERAPY
330.	Salaries & Wages All occupational therapy salaries, wages to include the following: -Occupational Therapy Director -Occupational Therapist -Occupational Therapy Technician -Certified Occupational Therapy Assistant
331.	Payroll Taxes -FICA -FUTA -SUTA
332.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
333.	Training/Travel/Tuition -Employee training fees -Employee travel expense -Employee tuition expense -Employee training materials
334.	Contractor Outside Services Contracted professional occupational therapy services
335.	Supplies -Office Supplies -Occupational Therapy supplies -Printed forms
336.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years.

ICF/MR Chart of Accounts

Cost Report Line Number	Description
337.	Miscellaneous -Other occupational therapy costs not considered in the above accounts.
338.	Revenue Offset SPEECH THERAPY
344.	Salaries & Wages All speech therapy salaries and wages to include the following: -Speech and Language Pathologist -Speech Therapist -Speech Therapist Aide -Communication Assistant
345.	Payroll Taxes -FICA -FUTA -SUTA
346.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
347.	Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials
348.	Contractor Outside Services Contracted professional speech therapy services
349.	Supplies -Office Supplies -Speech Therapy supplies -Printed forms

ICF/MR Chart of Accounts

Cost Report Line Number	Description
350.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years.
351.	Miscellaneous Other speech therapy costs not considered in the above accounts.
352.	Revenue Offset
	OTHER ANCILLARY
358.	Salaries & Wages
359.	Payroll Taxes -FICA -FUTA -SUTA
360.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Comp
361.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
362.	Contractor Outside Service -Contracted professional oxygen therapy services
363.	Supplies -General Supplies -Office supplies -Printed forms

ICF/MR Chart of Accounts

Cost Report Line Number	Description
364.	Non-Capitalized Equipment Equipment with a cost of less than \$5,000 or an estimated useful life of less than two years
365.	Miscellaneous Other ancillary costs not considered in the following accounts.
366.	Revenue Offset
	LEGEND DRUGS
372.	Legend Drugs
	DENTAL
382.	Dental
	BARBER & BEAUTY SHOP
392.	Barber & Beauty Shop (Excess)
	VENDING
402.	Vending
	AMBULANCE SERVICE
412.	Ambulance Service
	PHYSICAN FEES
422.	Physician Fees
	PATIENT PERSONAL ITEMS
432.	Patient Personal Items
	OTHER
442.	Other