

**Chart of Accounts Nursing Facility Cost Reporting
and Financial Documentation**

The *Chart of Accounts* prescribed by this Practice and Procedure Issuance **must** be used in completing the following forms:

Cost Report for Nursing Facilities Practice and Procedure Issuance No. 92-13

Supporting Financial Documentation for Nursing Facilities Practice and Procedure
Issuance No. 92-14

Effective: December 14, 1992

Ruth Rivers
Interim Director