**Section 140.521 Room and Board Accounts**

a) A room and board account is a record of transactions about the patient's cost of care, all monies received which may be applied to the cost of care and the current balance of the account.

b) If a facility has a room and board account for the recipient it shall:

1) Maintain a ledger of all information pertaining to the recipient's expenditures and receipts of all monies of the account.

2) Maintain a written record of each recipient's account in which all transactions are identifiable.

3) Notify the local office of the receipt of any lump sum payment.

c) If funds accumulated at the end of the eligibility period exceed the allowable asset disregard, the excess shall be applied to the recipient's cost of care.

d) Local office staff review the room and board account at the time of the redetermination of eligibility.