

Office of Statewide Health Planning and Development  
ACCOUNTING AND REPORTING MANUAL FOR  
CALIFORNIA LONG-TERM CARE FACILITIES

**CHART OF ACCOUNTS**

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Property Expenses

2220.3

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**CHART OF ACCOUNTS**

**PURPOSE**

**2001**

The purpose of a Chart of Accounts is to provide for a systematic accumulation of financial data in groupings that will be meaningful to the users of that data. An outline of the required Chart of Accounts for long-term care facilities is presented in this chapter, along with an explanation of the numerical coding system used. Detailed descriptions of the nature and content of each account are presented in Chapter 3000, Account Descriptions.

It is recognized that it is impossible to develop a chart of accounts that will fulfill, in all respects, the requirements of all facilities. Many facilities will not require the detailed information provided for in the chart; others may require even more detailed classification. The Chart presented has, therefore, been designed to permit expansion or contraction to meet the specific requirements of each facility while maintaining uniformity for accounting and reporting financial information.

**NUMERICAL CODING SYSTEM**

**2010**

The Numerical coding system in the Chart of Accounts provides for six digits: four primary digits and two secondary digits (e.g., XXXX.XX). However, additional digits may be used as necessary by individual facilities.

The required accounting and reporting levels are indicated by a fourth primary digit of zero (e.g., XXX0.XX). These accounts (i.e., the account numbers, titles and descriptions) must be used on a day-to-day basis in the accounting records of the facility. In addition, each of the six digits has a specific meaning as explained in the following discussion.

NOTE: Facilities may request modifications to the Office's uniform accounting systems, including modifications to the account coding structure, as specified in the California Code of Regulations, Title 22, Division 7, Section 97050. This section is reproduced in Appendix F of this Manual.

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The first digit of an account number designates the financial statement classification of that account as follows:

0 - Not Used

Balance Sheet

1 - Assets

2 - Liability or Equity

Statement of Income

3 - Routine Services Revenues

4 - Ancillary Services Revenues

5 - Deductions from Revenues and Other Operating Revenues

6 - Routine Services and Support Services Expenses

7 - Property and Other Expenses

8 - Ancillary Services Expenses

9 - Nonhealth Care Revenues and Expenses, Provision  
for Income Taxes, and Extraordinary Items

**BALANCE SHEET ACCOUNT NUMBERS**

**2011**

All long-term care facilities are required to maintain all balance sheet accounts indicated in the Chart of Accounts, when such assets and liabilities exist.

First digit - As indicated, the first digit of a balance sheet account must be either "1" (asset account) or "2" (liability or equity account).

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Second digit - The second digit of a balance sheet account indicates whether the item is unrestricted (appears in the general fund balance sheet) or restricted (appears in a restricted fund balance sheet); and, if restricted, the type of restriction.

{	X0XX	}	- General fund
{	X1XX	}	
}	X2XX	}	
{	X3XX	}	
}	X4XX	}	

{	X5XX	- Not used
}	X6XX	

X7XX - Restricted fund - Plant Replacement and Expansion

X8XX - Restricted fund - Specific Purpose

X9XX - Restricted fund - Endowment

Third and Fourth digits - The combination of digits with a fourth digit of zero (XXX0) indicates the required accounting and reporting level. All other combinations of the third and fourth digits for balance sheet accounts indicate primary subclassifications of the reporting levels which are optional.

Fifth and Sixth digits - These secondary numbers are available to provide additional subclassifications as required by each facility.

**STATEMENT OF INCOME ACCOUNT NUMBERS**

**2012**

This section of the Chart of Accounts has been developed according to functional reporting concepts. That is to say, all revenues and expenses will be accounted for and reported according to type of activity.

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- First digit - As explained in Section 2010, the first digit of a revenue or expense account will be either "3", "4", "5", "6", "7", "8", or "9" which indicates the financial statement classification of that account.
- Second and Third digits - The second and third digits represent classifications of revenues and expenses by type of service.
- Fourth digit - As described for the balance sheet account numbers, the combinations of primary revenue and expense account numbers which end in zero (XXX0.XX) indicate required accounting and reporting level accounts. All other numbers in the fourth digit indicate subclassifications of the reporting levels which are optional.
- Fifth and Sixth digit - Revenue accounts - The fifth and sixth digits are used to indicate subclassifications of patient service revenue and deductions from revenue. The fifth digit represents patient classification. The sixth digit represents category of payor.
- Expense accounts - The fifth and sixth digits are used to indicate the natural classification of expense. Since the four primary digits indicate the activity, these natural classifications are intended to specify the type of expense within each activity.
- A list of the classifications, including those that are required are listed in Sections 2230 and 2240.

The following is an example of revenue and expense account numbers for the charge and purchase of a prescription drug.

**CHARGE**

- 4300.00 - 4XXX.XX - Ancillary Services Revenue
- X30X.XX - Pharmacy
- XXX0.XX - Accounting and Reporting Level
- XXXX.0X - Inpatient
- XXXX.X0 - Classification of Payor - Self-Pay

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If the purchaser of the prescription drug was an inpatient covered by Medi-Cal then the charge would be as follows:

4300.05 - 4XXX.XX - Ancillary Services Revenue

X30XX.XX - Pharmacy

XXX0.XX - Accounting and Reporting Level

XXXX.0X - Inpatient

XXXX.X5 - Classification of Payor - Medi-Cal

All other classifications of payor not listed at 2230 should be classified as .X9 - Other.

**PURCHASE**

8300.53 - 8XXX.XX - Ancillary Services Expense

X30X.XX - Pharmacy

XXX0.XX - Accounting and Reporting Level

XXXX.5X - Supplies

XXXX.X3 - Pharmaceuticals

See Section 2013.1, 2013.2 and 2230 for summary tables provided for easy account number reference

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**CHART OF ACCOUNTS**

**SUMMARY TABLES**

**2013**

**NUMERICAL CODING SYSTEM - BALANCE SHEET**

**2013.1**

First Digit	Second Digit	Third and Fourth Digits	Fifth and Sixth Digits
0 <u>(Not used)</u>	0 ↑	X0 - Required Reporting Level	.XX ↑
1 <u>ASSETS</u>	1 ↑	X1 ↑	.XX ↑
2 <u>LIABILITIES OR EQUITY</u>	2 ↓	X2 ↑	.XX ↑
3 ↑	3 General Fund	X3 ↑	.XX ↑
4 ↑	4 ↓	X4 ↑	.XX ↑
5 ↑	5 <u>(Not used)</u>	X5 Primary Subclassification of the reporting level (Fourth Digit Optional)	.XX Additional Subclassifications as needed (Optional)
6 ↑	6 <u>(Not used)</u>	X6 ↓	.XX ↓
7 (Income Statement Accounts - See 2013.2)	7 Restricted fund - Plant replacement and expansion	X7 ↓	.XX ↓
8 ↓	8 Restricted fund - Specific purpose	X8 ↓	.XX ↓
9 ↓	9 Restricted fund - Endowment	X9 ↓	.XX ↓

2013.1

OCTOBER 1994

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**NUMERICAL CODING - STATEMENT OF INCOME**

**2013.2**

First Digit	Second and Third Digits	Fourth Digit	Fifth, Sixth, and Seventh Digits - Revenue	Fifth and Sixth Digits -Expense
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2013.2	0	0	0	0		
		1	1	1	Required Reporting Level	
		2	2	1-9	↑	
		3	3	1-9	↑	
		4	4	1-9	↑	
		5	5	1-9	↑	
		6	6	1-9	↑	
		7	7	1-9	↑	
		8	8	1-9	↑	
		9	9	1-9	↑	
JANUARY 1997	0	0	0	0		
		1	1	1-9	↓	
		2	2	1-9	↓	
		3	3	1-9	↓	
		4	4	1-9	↓	
		5	5	1-9	↓	
		6	6	1-9	↓	
		7	7	1-9	↓	
		8	8	1-9	↓	
		9	9	1-9	↓	

Revenues and Expenses by Type of Service

Optional Detail

See Subclassification Detail in Section 2230

(Facilities contracting with the Dept. of Health Services to provide Sub-Acute Care, Sub-Acute Care - Pediatric, or Transitional Inpatient Care must also use the seventh-digit revenue sub-classifications in Section 2230.)

See Natural Classification Detail in Section 2240

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**CHART OF ACCOUNTS - BALANCE SHEET** **2100**

**GENERAL FUND ASSETS** **2110**

**Current Assets** **2110.1**

1000 \_\_\_\_\_ CASH

- 1001 General Checking Accounts
- 1002 Payroll Checking Accounts
- 1003 Other Checking Accounts
- 1004 Imprest Cash Funds
- 1005 Savings Accounts
- 1006 Certificates of Deposit
- 1007 Short-term T-Bills and T-Notes
- 1009 Other Cash

1010 \_\_\_\_\_ MARKETABLE SECURITIES

- 1011 Unrestricted Marketable Securities
- 1012-
- 1018 Undesignated Accounts, to be Used as Needed
- 1019 Other Current Investments

1020 \_\_\_\_\_ ACCOUNTS AND NOTES RECEIVABLE (from Patients)

- 1021 Accounts Receivable - Medicare
- 1022 Accounts Receivable - Medi-Cal
- 1023 Accounts Receivable - Private
- 1024 Accounts Receivable - Unbilled
- 1025 PIP Clearing Account
- 1026 Notes Receivables
- 1027-
- 1038 Undesignated Accounts, to be Used as Needed
- 1039 Other Accounts Receivables

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1040 \_\_\_\_\_ ALLOWANCES FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL  
ADJUSTMENTS

- 1041 Allowance for Doubtful Accounts
- 1042 Allowance for Contractual Adjustments - Medicare
- 1043 Allowance for Contractual Adjustments -Medi-Cal
- 1044-
- 1048 Undesignated Accounts, to be Used as Needed
- 1049 Allowance for Contractual Adjustments - Other

1050 \_\_\_\_\_ RECEIVABLES FROM THIRD-PARTY PAYORS FOR CONTRACT  
SETTLEMENT

- 1051 Other Receivables - Third-Party Cost Report Settlement -  
Medicare
- 1052 Other Receivables - Third-Party Cost Report Settlement -  
Medi-Cal
- 1053-
- 1058 Undesignated Accounts, to be Used as Needed
- 1059 Other Receivables - Third-Party Cost Report Settlement -  
Other

1060 \_\_\_\_\_ PLEDGES AND OTHER RECEIVABLES

- 1061 Pledges Receivables
- 1062 Allowance for Uncollectible Pledges
- 1063 Grants and Legacies Receivables
- 1064 Accrued Receivables
- 1065 Accounts and Notes Receivables - Staff, Employees, etc.
- 1066-
- 1068 Undesignated Accounts, to be Used as Needed
- 1069 Other Receivables

1070 \_\_\_\_\_ DUE FROM RESTRICTED FUNDS

- 1071 Due from Plant Replacement and Expansion Funds
- 1072 Due from Specific Purpose Funds
- 1073 Due from Endowment Funds
- 1074-
- 1079 Undesignated Accounts, to be Used as Needed

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1080 \_\_\_\_\_ INVENTORIES

- 1081 Inventory - Nursing Stations
- 1082 Inventory - Pharmacy
- 1083 Inventory - Patient Supplies
- 1084 Inventory - Dietary
- 1085 Inventory - Plant Operation and Maintenance
- 1086-
- 1089 Undesignated Accounts, to be Used as Needed

1090 \_\_\_\_\_ RECEIVABLES FROM RELATED PARTIES, CURRENT

1100 \_\_\_\_\_ PREPAID EXPENSES AND OTHER CURRENT ASSETS

- 1101 Prepaid Insurance
- 1102 Prepaid Interest
- 1103 Prepaid Rent
- 1104 Prepaid Pension Plan Expense
- 1105 Prepaid Taxes (Other)
- 1106 Prepaid Service Contracts
- 1107 Deposits
- 1108 Other Prepaid Expenses
- 1109 Other Current Assets
- 1111 Prepaid Income Taxes

**Assets Whose Use is Limited**

**2110.2**

1160 \_\_\_\_\_ CASH - LIMITED USE

- 1161 Board Designated
- 1162-
- 1169 Undesignated Accounts, to be Used as Needed

1170 \_\_\_\_\_ MARKETABLE SECURITIES - LIMITED USE

- 1171 Board Designated
- 1172-
- 1179 Undesignated Accounts, to be Used as Needed

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1180 \_\_\_\_\_ OTHER ASSETS - LIMITED USE

1181 Board Designated

1182-

1189 Undesignated Accounts, to be Used as Needed

**Property, Plant, and Equipment**

**2110.3**

1200 \_\_\_\_\_ LAND

1201-

1209 Undesignated Accounts, to be Used as Needed

1210 \_\_\_\_\_ LAND IMPROVEMENTS

1211 Parking Lot Improvements

1212-

1219 Undesignated Accounts, to be Used as Needed

1220 \_\_\_\_\_ BUILDINGS AND IMPROVEMENTS

1221 Facility Buildings

1222 Employee Housing Facilities

1223 Parking Structures

1224 Fixed Equipment

1225-

1229 Undesignated Accounts, to be Used as Needed

1230 \_\_\_\_\_ LEASEHOLD IMPROVEMENTS

1231-

1239 Undesignated Accounts, to be Used as Needed

1240 \_\_\_\_\_ EQUIPMENT

1241 Major Movable Equipment

1242 Minor Equipment

1243 Furniture and Furnishings

1244-

1249 Undesignated Accounts, to be Used as Needed

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1250 \_\_\_\_\_ CONSTRUCTION-IN-PROGRESS

1251-  
1259 Undesignated Accounts, to be Used as Needed

1260 \_\_\_\_\_ ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS

1261 Accumulated Depreciation - Parking Lot Improvements  
1262-  
1269 Undesignated Accounts, to be Used as Needed

1270 \_\_\_\_\_ ACCUMULATED DEPRECIATION - BUILDINGS AND  
IMPROVEMENTS

1271 Accumulated Depreciation - Facility Buildings  
1272 Accumulated Depreciation - Employee Housing Facilities  
1273 Accumulated Depreciation - Parking Structures  
1274 Accumulated Depreciation - Fixed Equipment  
1275-  
1279 Undesignated Accounts, to be Used as Needed

1280 \_\_\_\_\_ ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS

1281-  
1289 Undesignated Accounts, to be Used as Needed

1290 \_\_\_\_\_ ACCUMULATED DEPRECIATION - EQUIPMENT

1291 Accumulated Depreciation -Major Movable Equipment  
1292 Accumulated Depreciation - Minor Equipment  
1293 Accumulated Depreciation - Furniture and Furnishings  
1294-  
1299 Undesignated Accounts, to be Used as Needed

**Investments and Other Assets**

**2110.4**

1310 \_\_\_\_\_ INVESTMENTS IN PROPERTY, PLANT AND EQUIPMENT

1311-  
1319 Undesignated Accounts, to be Used as Needed

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1320 \_\_\_\_\_ ACCUMULATED DEPRECIATION - INVESTMENTS IN  
PROPERTY, PLANT, AND EQUIPMENT

1321-

1329 Undesignated Accounts, to be Used as Needed

1330 \_\_\_\_\_ OTHER INVESTMENTS

1331-

1339 Undesignated Accounts, to be Used as Needed

1340 \_\_\_\_\_ RECEIVABLES FROM RELATED PARTIES, NONCURRENT

1350 \_\_\_\_\_ DEPOSITS AND OTHER ASSETS

1351

1359 Undesignated Accounts, to be Used as Needed

**Intangible Assets**

**2110.5**

1360 \_\_\_\_\_ GOODWILL

1361-

1369 Undesignated Accounts, to be Used as Needed

1370 \_\_\_\_\_ UNAMORTIZED LOAN COSTS

1371-

1379 Undesignated Accounts, to be Used as Needed

1380 \_\_\_\_\_ ORGANIZATIONAL COSTS

1381-

1389 Undesignated Accounts, to be Used as Needed

1390 \_\_\_\_\_ OTHER INTANGIBLE ASSETS

1391-

1399 Undesignated Accounts, to be Used as Needed

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**Patient Trust Funds (Not Required - If used, not to be reported in assets)** **2110.6**

1490 \_\_\_\_\_ PATIENT TRUST FUNDS

1491-

1499 Undesignated Accounts, to be Used as Needed

**GENERAL FUND LIABILITIES** **2120**

**Current Liabilities** **2120.1**

2000 \_\_\_\_\_ NOTES AND LOANS PAYABLE

2001 Notes and Loans Payable - Vendors

2002 Notes and Loans Payable - Banks

2003-

2008 Undesignated Accounts, to be Used as Needed

2009 Other Notes and Loans Payable

2010 \_\_\_\_\_ ACCOUNTS PAYABLE

2011 Trade Payables

2012-

2018 Undesignated Accounts, to be Used as Needed

2019 Other Accounts Payable

2020 \_\_\_\_\_ ACCRUED COMPENSATION AND RELATED LIABILITIES

2021 Accrued Payroll

2022 Accrued Vacation, Holiday and Sick Pay

2023 Other Accrued Salaries and Wages Payable

2024 Non-Paid Worker Compensation Payable

2025 Federal Income Taxes Withheld

2026 Social Security Taxes Withheld and Accrued

2027 State Income Taxes Withheld

2028 Unemployment Taxes Payable

2029 Other Payroll Taxes and Deductions Payable

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2030 \_\_\_\_\_ OTHER ACCRUED LIABILITIES

- 2031 Interest Payable
- 2032 Rent Payable
- 2033 Property Taxes Payable
- 2034 Fees Payable - Medical Specialists
- 2035 Fees Payable - Other
- 2036-
- 2038 Undesignated Accounts, to be Used as Needed
- 2039 Other Accrued Expenses Payable

2040 \_\_\_\_\_ ADVANCES FROM THIRD-PARTY PAYORS

- 2041 Advances - Medicare
- 2042-
- 2048 Undesignated Accounts, to be Used as Needed
- 2049 Advances - Other Third-Party Payors

2050 \_\_\_\_\_ PAYABLE TO THIRD-PARTY PAYORS FOR CONTRACT SETTLEMENT

- 2051 Reimbursement Settlements Due - Medicare
- 2052 Reimbursement Settlements Due - Medi-Cal
- 2053-
- 2058 Undesignated Accounts, to be Used as Needed
- 2059 Reimbursement Settlements Due - Other

2060 \_\_\_\_\_ DUE TO RESTRICTED FUNDS

- 2061 Due to Plant Replacement and Expansion Fund
- 2062 Due to Specific Purpose Fund
- 2063 Due to Endowment Fund
- 2064-
- 2069 Undesignated Accounts, to be Used as Needed

2070 \_\_\_\_\_ INCOME TAXES PAYABLE

- 2071 Federal Income Taxes Payable
- 2072 State Income Taxes Payable
- 2073-
- 2979 Undesignated Accounts, to be Used as Needed

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2080 \_\_\_\_\_ PAYABLES TO RELATED PARTIES, CURRENT

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2090 \_\_\_\_\_ OTHER CURRENT LIABILITIES

- 2091 Deferred Revenue - Patient Deposits
- 2092 Deferred Revenue - Tuition and Fees
- 2093 Deferred Revenue - Other
- 2094 Construction Retention and Construction Contracts Payable
- 2095 Dividends Payable
- 2096 Bank Overdraft
- 2097-
- 2098 Undesignated Accounts, to be Used as Needed
- 2099 Other Current Liabilities

**Deferred Credits**

**2120.2**

2110 \_\_\_\_\_ DEFERRED INCOME TAXES

- 2111 Deferred Taxes Payable - State
- 2112 Deferred Taxes Payable - Federal
- 2113-
- 2119 Undesignated Accounts, to be Used as Needed

2120 \_\_\_\_\_ DEFERRED THIRD-PARTY INCOME

- 2121 Deferred Revenue - Medicare Reimbursement
- 2122 Deferred Revenue - Medi-Cal Reimbursement
- 2123-
- 2128 Undesignated Accounts, to be Used as Needed
- 2129 Other Third-Party Reimbursement

2130 \_\_\_\_\_ OTHER DEFERRED CREDITS

- 2131 Deferred Revenue from Advance Fees
- 2132-
- 2139 Undesignated Accounts, to be Used as Needed

**Long-Term Debt**

**2120.3**

2210 \_\_\_\_\_ MORTGAGES PAYABLE

- 2211-
- 2219 Undesignated Accounts, to be Used as Needed

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2220 \_\_\_\_\_ CONSTRUCTION LOANS

2221-

2229 Undesignated Accounts, to be Used as Needed

2230 \_\_\_\_\_ NOTES UNDER REVOLVING CREDIT

2231-

2239 Undesignated Accounts, to be Used as Needed

2240 \_\_\_\_\_ CAPITALIZED LEASE OBLIGATIONS

2241-

2249 Undesignated Accounts, to be Used as Needed

2250 \_\_\_\_\_ BONDS PAYABLE

2251-

2259 Undesignated Accounts, to be Used as Needed

2260 \_\_\_\_\_ PAYABLES TO RELATED PARTIES, NONCURRENT

2270 \_\_\_\_\_ OTHER NONCURRENT LIABILITIES

2271 Refundable Fees

2272-

2279 Undesignated Accounts, to be Used as Needed

**Patient Trust Funds (Not Required - If used, not to be reported in liabilities)**

**2120.4**

2350 \_\_\_\_\_ PATIENT TRUST FUNDS

2351-

2359 Undesignated Accounts, to be Used as Needed

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**GENERAL FUND EQUITY** **2130**

**Equity - Not-For-Profit** **2130.1**

2410 \_\_\_\_\_ FUND BALANCE

2430 \_\_\_\_\_ DONATED PROPERTY, PLANT, AND EQUIPMENT

2460 \_\_\_\_\_ DIVISIONAL FUND BALANCE

**Equity - Investor Owned Corporation or Division** **2130.2**

2410 \_\_\_\_\_ PREFERRED STOCK

2420 \_\_\_\_\_ COMMON STOCK

2430 \_\_\_\_\_ ADDITIONAL PAID-IN CAPITAL

2440 \_\_\_\_\_ RETAINED EARNINGS

2450 \_\_\_\_\_ TREASURY STOCK

2460 \_\_\_\_\_ DIVISIONAL EQUITY

**Equity - Investor Owned Partnership/Proprietorship** **2130.3**

2410 \_\_\_\_\_ CAPITAL

2411 -

2419 - Partners' Capital Accounts, to be Used as Needed

2421 -

2429 - Partners' Draw Accounts, to Used as Needed

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**CHART OF ACCOUNTS**

**RESTRICTED FUNDS** **2140**

Plant Replacement and Expansion Fund Assets **2140.1**

1710 \_\_\_\_\_ CASH

- 1711 Checking Accounts
- 1712 Savings Accounts
- 1713 Certificates of Deposit
- 1714-
- 1718 Undesignated Accounts, to be Used as Needed
- 1719 Other Cash Accounts

1720 \_\_\_\_\_ INVESTMENTS

- 1721 Marketable Securities
- 1722-
- 1728 Undesignated Accounts, to be Used as Needed
- 1729 Other Investments

1730 \_\_\_\_\_ PLEDGES AND OTHER RECEIVABLES

- 1731 Pledges Receivable
- 1732 Allowance for Uncollectible Pledges
- 1733 Grants, Legacies and Bequests Receivable
- 1734 Interest Receivable
- 1735 Notes Receivables
- 1736-
- 1738 Undesignated Accounts, to be Used as Needed
- 1739 Other Pledges and Receivables

1740 \_\_\_\_\_ DUE FROM OTHER FUNDS

- 1741 Due from General Fund
- 1742 Due from Specific Purpose Fund
- 1743 Due from Endowment Fund
- 1744-
- 1749 Undesignated Accounts, to be Used as Needed

1750 \_\_\_\_\_ OTHER ASSETS

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**CHART OF ACCOUNTS**

1751-

1799 Undesignated Accounts, to be Used as Needed

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**CHART OF ACCOUNTS**

**Specific Purpose Fund Assets**

**2140.2**

1810 \_\_\_\_\_ CASH

- 1811 Checking Accounts
- 1812 Savings Accounts
- 1813 Certificates of Deposit
- 1814-
- 1818 Undesignated Accounts, to be Used as Needed
- 1819 Other Cash Accounts

1820 \_\_\_\_\_ INVESTMENTS

- 1821 Marketable Securities
- 1822-
- 1828 Undesignated Accounts, to be Used as Needed
- 1829 Other Investments

1830 \_\_\_\_\_ PLEDGES AND OTHER RECEIVABLES

- 1831 Pledges Receivable
- 1832 Allowance for Uncollectible Pledges
- 1833 Grants Receivable
- 1834 Legacies and Bequests Receivable
- 1835 Accrued Interest Receivable
- 1836 Notes Receivables
- 1837-
- 1838 Undesignated Accounts, to be Used as Needed
- 1839 Other Pledges and Receivables

1840 \_\_\_\_\_ DUE FROM OTHER FUNDS

- 1841 Due from General Funds
- 1842 Due from Plant Replacements and Expansion Fund
- 1843 Due from Endowment Fund
- 1844-
- 1849 Undesignated Accounts, to be Used as Needed

1850 \_\_\_\_\_ OTHER ASSETS

- 1851-
- 1899 Undesignated Accounts, to be Used as Needed

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**CHART OF ACCOUNTS**

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**CHART OF ACCOUNTS**

**Endowment Fund Assets**

**2140.3**

1910 \_\_\_\_\_ CASH

- 1911 Checking Accounts
- 1912 Savings Accounts
- 1913 Certificates of Deposit
- 1914-
- 1918 Undesignated Accounts, to be Used as Needed
- 1919 Other Cash Accounts

1920 \_\_\_\_\_ INVESTMENTS

- 1921 Marketable Securities
- 1922 Mortgages Investments
- 1923 Real Property
- 1924 Accumulated Depreciation on Real Property
- 1925-
- 1928 Undesignated Accounts, to be Used as Needed
- 1929 Other Investments

1930 \_\_\_\_\_ PLEDGES AND OTHER RECEIVABLES

- 1931 Grant Legacies and Bequests Receivables
- 1932 Pledges Receivable
- 1933 Allowance for Uncollectible Pledges
- 1934 Interest Receivable
- 1935 Rent Receivable
- 1936 Dividends Receivable
- 1937 Trust Income Receivable
- 1938 Notes Receivables
- 1939 Other Pledges and Receivables

1940 \_\_\_\_\_ DUE FROM OTHER FUNDS

- 1941 Due from General Fund
- 1942 Due from Plant Replacement and Expansion Fund
- 1943 Due from Specific Purpose Fund
- 1944-
- 1949 Undesignated Accounts, to be Used as Needed

1950 \_\_\_\_\_ OTHER ASSETS

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**CHART OF ACCOUNTS**

1951-

1999 Undesignated Accounts, to be Used as Needed

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**CHART OF ACCOUNTS**

**Plant Replacement and Expansion Fund Liabilities and Fund Balance** **2140.4**

2710 \_\_\_\_\_ DUE TO GENERAL FUND

2711-

2719 Undesignated Accounts, to be Used as Needed

2720 \_\_\_\_\_ DUE TO SPECIFIC PURPOSE FUND

2721-

2729 Undesignated Accounts, to be Used as Needed

2730 \_\_\_\_\_ DUE TO ENDOWMENT FUND

2731-

2739 Undesignated Accounts, to be Used as Needed

2770 \_\_\_\_\_ PLANT REPLACEMENT AND EXPANSION FUND BALANCE

2771 Fund Balance

2773 Transfers to General Fund for Operating Purposes

2774-

2779 Undesignated Accounts, to be Used as Needed

**Specific Purpose Fund Liabilities and Fund Balance** **2140.5**

2810 \_\_\_\_\_ DUE TO GENERAL FUND

2811-

2819 Undesignated Accounts, to be Used as Needed

2820 \_\_\_\_\_ DUE TO PLANT REPLACEMENT AND EXPANSION FUND

2821-

2829 Undesignated Accounts, to be Used as Needed

2830 \_\_\_\_\_ DUE TO ENDOWMENT FUND

2831-

2839 Undesignated Accounts, to be Used as Needed

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**CHART OF ACCOUNTS**

2870 \_\_\_\_\_ SPECIFIC PURPOSE FUND BALANCE

- 2871 Fund Balance
- 2873 Transfers to General Fund for Operating Purposes
- 2874-
- 2879 Undesignated Accounts, to be Used as Needed

**Endowment Fund Liabilities and Fund Balance** **2140.6**

2910 \_\_\_\_\_ MORTGAGES PAYABLE

- 2911-
- 2919 Undesignated Accounts, to be Used as Needed

2920 \_\_\_\_\_ OTHER LIABILITIES

- 2921-
- 2929 Undesignated Accounts, to be Used as Needed

2930 \_\_\_\_\_ DUE TO GENERAL FUND

- 2931-
- 2939 Undesignated Accounts, to be Used as Needed

2940 \_\_\_\_\_ DUE TO PLANT REPLACEMENT AND EXPANSION FUND

- 2941-
- 2949 Undesignated Accounts, to be Used as Needed

2950 \_\_\_\_\_ DUE TO SPECIFIC PURPOSE FUND

- 2951-
- 2959 Undesignated Accounts, to be Used as Needed

2970 \_\_\_\_\_ ENDOWMENT FUND BALANCE

- 2971 Fund Balance
- 2973 Transfers to Unrestricted Fund for Operating Purposes
- 2974-
- 2978 Undesignated Accounts, to be Used as Needed

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**CHART OF ACCOUNTS**

**CHART OF ACCOUNTS - STATEMENT OF INCOME** **2200**

**REVENUE ACCOUNTS** **2210**

**Routine Services Revenues** **2210.1**

3100 \_\_\_\_\_ SKILLED NURSING CARE

3200 \_\_\_\_\_ INTERMEDIATE CARE

3300 \_\_\_\_\_ MENTALLY DISORDERED CARE

3400 \_\_\_\_\_ DEVELOPMENTALLY DISABLED CARE

3500 \_\_\_\_\_ SUB-ACUTE CARE

3511 Ventilator-Dependent

3519 Other Sub-Acute Care

3520 \_\_\_\_\_ SUB-ACUTE CARE - PEDIATRIC

3521 Sub-Acute Care - Pediatric (Ventilator-Dependent)

3529 Other Sub-Acute Care - Pediatric

3560 \_\_\_\_\_ TRANSITIONAL INPATIENT CARE

3600 \_\_\_\_\_ HOSPICE INPATIENT CARE

3900 \_\_\_\_\_ OTHER ROUTINE SERVICES

**Ancillary Services Revenue** **2210.2**

4100 \_\_\_\_\_ PATIENT SUPPLIES

4150 \_\_\_\_\_ SPECIALIZED SUPPORT SURFACES

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**CHART OF ACCOUNTS**

4200\_\_\_\_\_ PHYSICAL THERAPY

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FACILITIES

**CHART OF ACCOUNTS**

- 4220 \_\_\_\_\_ RESPIRATORY THERAPY
- 4250 \_\_\_\_\_ OCCUPATIONAL THERAPY
- 4280 \_\_\_\_\_ SPEECH PATHOLOGY
- 4300 \_\_\_\_\_ PHARMACY
- 4400 \_\_\_\_\_ LABORATORY
- 4800 \_\_\_\_\_ HOME HEALTH SERVICES
- 4900 \_\_\_\_\_ OTHER ANCILLARY SERVICES
- 4911 X-Ray
- 4961 Adult Day Health Care

**Deductions from Revenue**

**2210.3**

- 5100 \_\_\_\_\_ CHARITY ADJUSTMENTS
- 5200 \_\_\_\_\_ ADMINISTRATIVE ADJUSTMENTS
- 5310 \_\_\_\_\_ CONTRACTUAL ADJUSTMENTS - MEDICARE
- 5320 \_\_\_\_\_ CONTRACTUAL ADJUSTMENTS - MEDI-CAL
- 5330 \_\_\_\_\_ CONTRACTUAL ADJUSTMENTS - MANAGED CARE
- 5340 \_\_\_\_\_ CONTRACTUAL ADJUSTMENTS - OTHER PAYERS
- 5400 \_\_\_\_\_ OTHER DEDUCTIONS FROM REVENUE

**Other Operating Revenues**

**2210.4**

- 5710 \_\_\_\_\_ VENDING MACHINE COMMISSIONS
- 5720 \_\_\_\_\_ LAUNDRY AND LINEN REVENUES

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FACILITIES

**CHART OF ACCOUNTS**

5730 \_\_\_\_\_ SOCIAL SERVICE FEES

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FACILITIES

**CHART OF ACCOUNTS**

5740 \_\_\_\_\_ DONATED SUPPLIES

5750 \_\_\_\_\_ TELEPHONE REVENUE

5760 \_\_\_\_\_ TRANSFERS FROM RESTRICTED FUNDS FOR OPERATING  
EXPENSES

5770 \_\_\_\_\_ NONPATIENT FOOD SALES

5780 \_\_\_\_\_ TELEVISION/RADIO CHARGES

5790 \_\_\_\_\_ PARKING REVENUE

5800 \_\_\_\_\_ REBATES AND REFUNDS ON EXPENSES

5810 \_\_\_\_\_ NONPATIENT ROOM RENTALS

5820 \_\_\_\_\_ NONPATIENT DRUG SALES

5830 \_\_\_\_\_ NONPATIENT SUPPLIES SALES

5840 \_\_\_\_\_ MEDICAL RECORDS AND ABSTRACT SALES

5850 \_\_\_\_\_ CASH DISCOUNTS ON PURCHASES

5860 \_\_\_\_\_ SALE OF SCRAP AND WASTE

5990 \_\_\_\_\_ OTHER OPERATING REVENUE

**EXPENSE ACCOUNTS** **2220**

**Routine Services Expenses** **2220.1**

6110 \_\_\_\_\_ SKILLED NURSING CARE

6120 \_\_\_\_\_ INTERMEDIATE CARE

6130 \_\_\_\_\_ MENTALLY DISORDERED CARE

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FACILITIES

**CHART OF ACCOUNTS**

6140 \_\_\_\_\_ DEVELOPMENTALLY DISABLED CARE

6150 \_\_\_\_\_ SUB-ACUTE CARE

6151 Ventilator-Dependent

6159 Other Sub-Acute Care

6160 \_\_\_\_\_ SUB-ACUTE CARE - PEDIATRIC

6161 Sub-Acute Care - Pediatric (Ventilator-Dependent)

6169 Other Sub-Acute Care - Pediatric

6170 \_\_\_\_\_ TRANSITIONAL INPATIENT CARE

6180 \_\_\_\_\_ HOSPICE INPATIENT CARE

6190 \_\_\_\_\_ OTHER ROUTINE SERVICES

**Support Services Expenses**

**2220.2**

6200 \_\_\_\_\_ PLANT OPERATIONS AND MAINTENANCE

6201 Building Maintenance and Materials

6202 Security

6203 Parking

6204 Grounds Maintenance and Materials

6205 Utilities

6209 Other Plant Operations and Maintenance

6300 \_\_\_\_\_ HOUSEKEEPING

6400 \_\_\_\_\_ LAUNDRY AND LINEN

6500 \_\_\_\_\_ DIETARY

6600 \_\_\_\_\_ SOCIAL SERVICES

6700 \_\_\_\_\_ ACTIVITIES

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**CHART OF ACCOUNTS**

6800 \_\_\_\_\_ INSERVICE EDUCATION - NURSING

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**CHART OF ACCOUNTS**

6900 \_\_\_\_\_ ADMINISTRATION

- 6901 General Administration
- 6902 General Accounting
- 6903 Home Office Charges
- 6904 Insurance - Professional Liability
- 6905 Employee benefits - Non-payroll Liability
- 6906 Medical Records
- 6909 Other Administration

**Property Expenses**

**2220.3**

7110 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - LAND IMPROVEMENTS

7120 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - BUILDINGS AND  
IMPROVEMENTS

7130 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - LEASEHOLD  
IMPROVEMENTS

7140 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - EQUIPMENT

7150 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - GOODWILL

7160 \_\_\_\_\_ DEPRECIATION AND AMORTIZATION - OTHER

7200 \_\_\_\_\_ LEASES AND RENTALS

7300 \_\_\_\_\_ PROPERTY TAXES

7400 \_\_\_\_\_ PROPERTY INSURANCE

7500 \_\_\_\_\_ INTEREST – PROPERTY, PLANT AND EQUIPMENT

**Other Expenses**

**2220.4**

7600 \_\_\_\_\_ INTEREST - OTHER

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**CHART OF ACCOUNTS**

7700 \_\_\_\_\_ PROVISION FOR BAD DEBTS

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FACILITIES

**CHART OF ACCOUNTS**

**Ancillary Services Expenses** **2220.5**

- 8100 \_\_\_\_\_ PATIENT SUPPLIES
- 8150 \_\_\_\_\_ SPECIALIZED SUPPORT SURFACES
- 8200 \_\_\_\_\_ PHYSICAL THERAPY
- 8220 \_\_\_\_\_ RESPIRATORY THERAPY
- 8250 \_\_\_\_\_ OCCUPATIONAL THERAPY
- 8280 \_\_\_\_\_ SPEECH PATHOLOGY
- 8200 \_\_\_\_\_ PHYSICAL THERAPY
- 8300 \_\_\_\_\_ PHARMACY
- 8400 \_\_\_\_\_ LABORATORY
- 8800 \_\_\_\_\_ HOME HEALTH SERVICES
- 8900 \_\_\_\_\_ OTHER ANCILLARY SERVICES
  - 8911 X-ray
  - 8961 Adult Day Health Care

**Nonhealth Care Revenues and Expenses** **2220.6**

- 9100 \_\_\_\_\_ NONHEALTH CARE REVENUES AND EXPENSES
  - 9101 Gain and Loss on Sale of Facility Property
  - 9102 Unrestricted Income from Restricted Funds
  - 9103 Unrestricted Contributions
  - 9104 Donated Services
  - 9105 Income and Gains/Losses from Unrestricted Investments
  - 9107 Transfers from Restricted Funds for Nonoperating Expenses
  - 9108 Other - Nonoperating Revenue (includes Residential Revenue)

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**CHART OF ACCOUNTS**

- 9109 Other - Nonoperating Expense (includes Residential Expense)
- 9111 Taxes Revenues for Governmental Facilities

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**CHART OF ACCOUNTS**

**Provision for Income Taxes**

**2220.7**

9200 \_\_\_\_\_ PROVISION FOR INCOME TAXES

- 9201 Federal - Current
- 9202 Federal - Deferred
- 9203 State - Current
- 9204 State - Deferred
- 9205 Other Taxes Based on Income

**Extraordinary Items**

**2220.8**

9300 \_\_\_\_\_ EXTRAORDINARY ITEMS (SPECIFY)

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FACILITIES

**CHART OF ACCOUNTS**

**SUBCLASSIFICATIONS OF PATIENT SERVICE REVENUE ACCOUNTS  
AND DEDUCTIONS FROM REVENUE**

2230

Decimal Point	Fifth Digit	Patient Classification Description	Sixth Digit	Financial Status Classification Description	Seventh Digit	Special Program Classification*
.	0	INPATIENT - (Required)	0	SELF-PAY - (Required)	0	(Optional)
.	1	(Optional)	1	MANAGED CARE - (Required)	1	Sub-Acute Care
.	2	(Optional)	2	COMMERCIAL INSURANCE/ BLUE CROSS - (Optional)	2	Sub-Acute Care - Pediatric
.	3	(Optional)	3	VETERANS ADMINISTRATION - (Optional)	3	Transitional Inpatient Care
.	4	OUTPATIENT - (Required)	4	MEDICARE - (Required)	4	(Optional)
.	5	(Optional)	5	MEDI-CAL - (Required)	5	(Optional)
.	6	(Optional)	6	SHORT DOYLE - (Optional)	6	(Optional)
.	7	(Optional)	7	OTHER GOVERNMENT - (Optional)	7	(Optional)
.	8	(Optional)	8	CHARITY - (Required)	8	(Optional)
.	9	NON-PATIENT	9	OTHER PAYERS - (Required)	9	(Optional)

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**CHART OF ACCOUNTS**

\* The seventh-digit subclassifications for Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care must be used by those facilities contracting with the Department of Health Services to provide these types of care.

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**CHART OF ACCOUNTS**

<b>NATURAL CLASSIFICATION OF EXPENSE</b>		<b>2240</b>
.00	Salaries and Wages	(REQUIRED)
.01	Supervisors & Management	(REQUIRED)
.04	Activity Program Leaders	(REQUIRED)
.09	Geriatric Nurse Practitioners	(REQUIRED)
.12	Registered Nurses	(REQUIRED)
.13	Licensed Vocational Nurses	(REQUIRED)
.14	Aides and Orderlies	(REQUIRED)
.15	Technicians and Specialists	(REQUIRED)
.16	Psychiatric Technicians	(REQUIRED)
.17	Social Workers	(REQUIRED)
.18	Clerical and Other Administrative	(REQUIRED)
.19	Other Salaries and Wages	(REQUIRED)
.20	Employee Benefits	(REQUIRED)
.21	FICA	(REQUIRED)
.22	SUI	(REQUIRED)
.23	FUI	(REQUIRED)
.24	Vacation, Holiday, and Sick Leave	(REQUIRED)
.25	Group Life and Health Insurance and Flexible Benefits	(REQUIRED)

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**CHART OF ACCOUNTS**

.26 Pension and Retirement (Includes Post  
Retirement Benefits)

(REQUIRED)

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**CHART OF ACCOUNTS**

.27	Workers' Compensation Insurance	(REQUIRED)
.28	Other Employee Benefits	(REQUIRED)
.29 - .39	Undesignated Account, to be used as needed	(REQUIRED)
.40	Professional Fees	(REQUIRED)
.41	Medical Director	(OPTIONAL)
.42	Utilization Review Committee	(OPTIONAL)
.43	Medical Records Consultant	(OPTIONAL)
.44	Pharmaceutical Consultant	(OPTIONAL)
.45	Therapist Services	(OPTIONAL)
.46	Consulting and Management Fees	(OPTIONAL)
.47	Legal	(OPTIONAL)
.48	Accounting and Auditing	(OPTIONAL)
.49	Other Professional Fees	(OPTIONAL)
.50	Supplies	(REQUIRED)
.51	Oxygen and Other Medical Gases	(OPTIONAL)
.52	I.V. Solutions	(OPTIONAL)
.53	Pharmaceuticals	(OPTIONAL)
.54	Other Medical Care Materials and Supplies	(OPTIONAL)

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**CHART OF ACCOUNTS**

.55	Raw Food	(REQUIRED)
.56	Linen and Bedding	(OPTIONAL)
.57	Cleaning Supplies	(OPTIONAL)
.58	Office and Administrative Supplies	(OPTIONAL)
.59	Employee Wearing Apparel	(OPTIONAL)
.60	Minor Medical Equipment and Instruments	(OPTIONAL)
.61	Other Minor Equipment	(OPTIONAL)
.62 - .68	Undesignated	(OPTIONAL)
.69	Other Non-Medical Supplies	(OPTIONAL)
.70	Purchased Services	(REQUIRED)
.71	Medical	(OPTIONAL)
.72	Repairs and Maintenance	(OPTIONAL)
.73	Management Services	(OPTIONAL)
.74	Collection Agencies	(OPTIONAL)
.75 - .78	Undesignated	(OPTIONAL)
.79	Other Purchased Services	(OPTIONAL)
.80	Other Direct Expenses	(REQUIRED)
.81	Travel	(OPTIONAL)

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**CHART OF ACCOUNTS**

.82	Utilities - Electricity	(OPTIONAL)
.83	Utilities - Gas	(OPTIONAL)
.84	Utilities - Water	(OPTIONAL)
.85	Utilities - Other	(OPTIONAL)
.86	Telephone and Telegraph	(OPTIONAL)
.87	Dues and Subscriptions	(OPTIONAL)
.88	Outside Training Sessions	(OPTIONAL)
.89	Licenses and Taxes	(OPTIONAL)
.90	Insurance	(OPTIONAL)
.91	Leases and Rentals	(OPTIONAL)
.92	Depreciation and Amortization	(OPTIONAL)
.93	Inservice Training	(OPTIONAL)
.94 - .98	Undesignated	(OPTIONAL)
.99	Other Direct Expenses	(OPTIONAL)