

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

**ACCOUNT DESCRIPTIONS**

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**ACCOUNT DESCRIPTIONS**

**PURPOSE** **3001**

The following sections include descriptions of the nature and content of each account in the Chart of Accounts - Chapter 2000.

**DESCRIPTION OF ACCOUNTS - BALANCE SHEET** **3100**

**GENERAL FUND ASSETS** **3110**

**Current Assets** **3110.1**

1000 CASH

The Cash account represents the amount of cash on deposit in banks and immediately available for use in financing operations, amounts on hand for minor disbursements, and amounts invested in savings accounts, certificates of deposit, money market accounts or other cash equivalent accounts.

1010 MARKETABLE SECURITIES

Current securities, evidenced by certificates of ownership or indebtedness, are reflected in this account. Included are negotiable stocks; and bonds. Certain Marketable Equity Securities should be carried at lower of cost or market in accordance with the AICPA Audit and Accounting Guide.

1020 ACCOUNTS AND NOTES RECEIVABLE (From Patients)

This account shall include all unpaid billings for services and supplies provided to all patients (i.e., Medicare, Medi-Cal, Private, etc). Included in this account are unbilled charges and credits for services rendered to patients; all unpaid charges billed to a Medicare intermediary; the difference between amounts billed to the Medicare intermediary for applicable services rendered and periodic interim payments received from the Medicare intermediary (See Section 1061 for necessary year-end adjustments); and all unpaid charges billed to the Medi-Cal intermediary.

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1040 ALLOWANCE FOR DOUBTFUL ACCOUNTS AND  
CONTRACTUAL ADJUSTMENTS

The credit balance of this valuation (or contra-asset) account represents the estimated amount of uncollectible receivables from patients and third-party payors.

1050 RECEIVABLES FROM THIRD-PARTY PAYORS FOR  
CONTRACT SETTLEMENT

The balance of this account reflects the amount due from third-party programs based upon cost reports submitted and/or audited. This account also reflects estimated cost report settlements at year end, for care provided during the year, but not yet submitted on a cost report. Sub-accounts could be maintained for each year's settlement if more than one year's settlement is included in an account.

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1060 PLEDGES AND OTHER RECEIVABLES

This account reflects amounts receivable other than for patient services (except for amounts due from restricted funds). Included are pledges, grants and legacies, accrued receivables, and accounts and notes receivable from employees.

1070 DUE FROM RESTRICTED FUNDS

The balance in this account reflects the amount due from restricted funds. The balance of this account should not be construed as a receivable in the sense that a claim external to the facility exists. Instead, this balance should be viewed as representing claims against assets which are currently accounted for as restricted funds.

1080 INVENTORIES

This balance reflects the cost of unused facility supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count. The extent of inventory control and detailed recordkeeping will depend upon the size and organizational complexity of the facility.

Facility inventories may be valued by any generally accepted method, but the method used must be consistently applied from year to year.

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1090 RECEIVABLES FROM RELATED PARTIES, CURRENT

This account reflects the amount of receivables that is expected to be collected and due from the facility's parent, home office, owner or other related parties within one year.

1100 PREPAID EXPENSES AND OTHER CURRENT ASSETS

This prepaid expenses and other current assets account represents costs incurred which are properly chargeable within one year to a future accounting period. Included are prepayments for insurance, interest, rent, pension plan expense, taxes, and service contracts. Other current assets not included elsewhere are also contained in this account.

**Assets Whose Use is Limited**

**3110.2**

1160 CASH - LIMITED USE

1170 MARKETABLE SECURITIES - LIMITED USE

1180 OTHER ASSETS - LIMITED USE

Included in these accounts are assets whose use is limited either by the governing board, trust agreement, or other outside parties.

**Property, Plant, and Equipment**

**3110.3**

1200 LAND

The balance in this account reflects the cost of land used in facility operations. Included here is the cost of off-site sewer and water lines, public utility charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a nondepreciable nature, the cost of curbs and of sidewalks whose replacement is the responsibility of someone other than the facility, as well as other land expenditures of a nondepreciable nature. Unlike buildings and equipment, land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated.

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1210 LAND IMPROVEMENTS

All land expenditures of a depreciable nature that are used in facility operations are charged to this account. This would include the cost of on-site sewer and water lines; paving of roadways, parking lots, curbs, and sidewalks (if replacement is the responsibility of the facility); as well as the cost of shrubbery, fences, and walls.

1220 BUILDINGS AND IMPROVEMENTS

The cost of all buildings and subsequent additions used in facility operations are charged to this account. Included are all architectural, consulting, and legal fees related to the acquisition or construction of buildings. Interest paid for construction financing is a cost of the building and is included in this account. Fixed equipment is also charged to this account and has the following general characteristics:

1. Affixed to the building, not subject to transfer or removal.
2. A life of more than three years, but less than that of the building to which it is affixed.
3. Used in facility operations.

Fixed equipment includes such items as boilers, generators, elevators, engines, pumps, and refrigeration machinery.

1230 LEASEHOLD IMPROVEMENTS

All expenditures for the improvement of a leasehold used in facility operations are charged to this account.

1240 EQUIPMENT

This account shall include the cost (or fair market value at the time of donation) of major movable equipment, minor equipment, and furniture and furnishings.

Major movable equipment has the following general characteristics:

1. Ability to be moved, as distinguished from fixed equipment.

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2. A more or less fixed location in the building.



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3. A unit cost large enough to justify the expense incident to control by means of an equipment ledger.
4. Sufficient individuality and size to make control feasible by means of identification tags.
5. A minimum life of usually three years or more.
6. Used in facility operations.

Major movable equipment includes such items as automobiles and trucks, desks, beds, chairs, personal computers, sterilizers, and oxygen tents.

Minor equipment has the following general characteristics:

1. Location generally not fixed; subject to requisition or use by various departments of the facilities.
2. Relatively small size.
3. Subject to storeroom control.
4. Fairly large number in use.
5. A useful life of usually three years or less.
6. Used in facility operations.

1250 CONSTRUCTION-IN-PROGRESS

Cost of construction that will be in progress for more than one month and will be used for facility operations is charged to this account. Upon completion of the construction program, this account should be credited and the appropriate asset account(s) debited.

1260 ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS

1270 ACCUMULATED DEPRECIATION - BUILDINGS AND

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IMPROVEMENTS

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1280 ACCUMULATED DEPRECIATION - LEASEHOLD  
IMPROVEMENTS

1290 ACCUMULATED DEPRECIATION - EQUIPMENT

The balances in these accounts (1260 - 1290) reflect the depreciation accumulated on the above-mentioned assets used in facility operations. Refer to the Accounting Principles and Concepts chapter of this Manual (Section 1160) for a discussion of depreciation.

NOTE: THE STRAIGHT-LINE METHOD MUST BE USED TO REPORT DEPRECIATION FOR ASSETS ACQUIRED ON OR AFTER AUGUST 1, 1970.

**Investments and Other Assets**

**3110.4**

1310 INVESTMENTS IN PROPERTY, PLANT, AND EQUIPMENT

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

1330 OTHER INVESTMENTS

1340 RECEIVABLES FROM RELATED PARTIES, NONCURRENT

This account reflects the amount of noncurrent receivables that is due from the facility's parent, home office, owner or other related parties.

1350 DEPOSITS AND OTHER ASSETS

These accounts (1310 - 1350) include the cost (or fair market value at date of donation) of property, plant, and equipment not used in facility operations and the accumulated depreciation thereon. Other investments and other assets, not included elsewhere, are also included.

**Intangible Assets**

**3110.5**

1360 GOODWILL

1370 UNAMORTIZED LOAN COSTS

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1380 ORGANIZATIONAL COSTS

1390 OTHER INTANGIBLE ASSETS

These accounts are used to record intangible assets such as goodwill and organization costs. The amortization of these assets may be directly credited to the asset account, or accumulated in a sub-account. Generally accepted accounting principles should be used to determine life and method for amortization of these assets.

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

**3110.6**

1490 PATIENT TRUST FUNDS

Patient trust funds consist of amounts deposited on behalf of a patient which are to be used for the personal care and expenditures of that patient. If these funds are administered by the facility itself, rather than by a bank or other independent party, the facility is not permitted to mix such funds with its own bank account, but must keep them in a separate demand trust account.

Since the funds are not true assets of the facility, the balance of these asset and liability accounts, which should always equal one another, are not included in total assets and liabilities shown on the facility's balance sheet.

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<b>GENERAL FUND LIABILITIES</b>	<b>3120</b>
<b><u>Current Liabilities</u></b>	<b>3120.1</b>

2000 NOTES AND LOANS PAYABLE

This account reflects liabilities of the facility to vendors, banks, and others, evidenced by promissory notes due and payable within one year.

2010 ACCOUNTS PAYABLE

The balance of this account reflects the amounts due trade creditors and others, not evidenced by promissory notes, for supplies and services purchased.

2020 ACCRUED COMPENSATION AND RELATED LIABILITIES

The balance of this account reflects the actual or estimated liabilities of the facility for salaries and wages payable, as well as related amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the facility, and other payroll deductions, such as hospitalization insurance premiums and accrued paid time off.

2030 OTHER ACCRUED LIABILITIES

This account includes the amounts of those current liabilities that have accumulated at the end of the month or accounting period because of expenses, incurred up to that time, for which no invoices or other billings have been received.

2040 ADVANCES FROM THIRD-PARTY PAYORS

Included in this account are liabilities to third-party payors for current financing and other types of advances due and payable within one year. Do not include liabilities to third-party payors arising from reimbursement settlements. Such liabilities must be included in Account 2050, Payable to Third-Party Payors for Contract Settlement.

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2050 PAYABLE TO THIRD-PARTY PAYORS FOR CONTRACT SETTLEMENT

This account reflects reimbursement settlements due to third-party payors, including estimated cost report settlements at year-end. Separate sub-accounts could be maintained for each year's settlement by type of program (i.e., Medicare, Medi-Cal, etc.).

2060 DUE TO RESTRICTED FUNDS

This account reflects the amount of a facility's general fund due to its restricted funds. Under no circumstances should this be construed as payable in the sense that an obligation external to the facility exists.

2070 INCOME TAXES PAYABLE

Included in this account is the amount of current income taxes payable.

2080 PAYABLES TO RELATED PARTIES, CURRENT

This account reflects amounts due to the facility's parent home office, owner or other related parties within one year.

2090 OTHER CURRENT LIABILITIES

Included in other current liabilities is deferred revenue, construction retention and construction contracts payable. Deferred revenue is defined as (1) revenue received or accrued which is applicable to services to be rendered within the next accounting period and/or (2) the current year's portion of deferred revenue items classified as noncurrent liabilities. Deferred revenue or other deferred items applicable to accounting periods extending beyond the next accounting period should be included as Other Noncurrent Liabilities (Account 2270) or Deferred Credits (Accounts 2110 - 2130).

Include in the Other Current Liabilities account the amount of General Fund current liabilities for which special accounts have not been provided elsewhere.

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**Deferred Credits** **3120.2**

2110 DEFERRED INCOME TAXES

2120 DEFERRED THIRD-PARTY INCOME

These amounts reflect the effects of any timing differences between book and tax or third-party reimbursement accounting. See Timing Differences (Section 1150) for further details.

2130 OTHER DEFERRED CREDITS

This amount should reflect all deferred credits not specifically identified elsewhere.

**Long-Term Debt** **3120.3**

2210 MORTGAGES PAYABLE

2220 CONSTRUCTION LOANS

2230 NOTES UNDER REVOLVING CREDIT

2240 CAPITALIZED LEASE OBLIGATIONS

2250 BONDS PAYABLE

2260 PAYABLES TO RELATED PARTIES, NONCURRENT

This account reflects the noncurrent portion of amounts due to the facility's parent, home office, owner or other related parties.

2270 OTHER NONCURRENT LIABILITIES

These accounts (2210 - 2270) reflect those liabilities that have maturity dates extending more than one year beyond the current year-end. For reporting purposes, the portion of these liabilities payable within one year must be reclassified and reflected as Current Maturities of Long-term Debt on reports to the Office (Report Page 5.2, Lines 50 and 125).

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**Patient Trust Funds (Not Required - If used, not to be reported in liabilities)** **3120.4**

2350 PATIENT TRUST FUNDS

Patient trust funds consist of amounts deposited on behalf of a patient which are to be used for the personal care and expenditures of that patient. If these funds are administered by the facility itself, rather than by a bank or other independent party, the facility is not permitted to mix such funds with its own bank account, but must keep them in a separate demand trust account.

Since the funds are not true assets of the facility, the balance of these asset and liability accounts, which should always equal one another, are not included in total assets and liabilities shown on the facility's balance sheet.

**GENERAL FUND EQUITY** **3130**

**Equity - Not-for-Profit** **3130.1**

2410 FUND BALANCE

2430 DONATED PROPERTY, PLANT, AND EQUIPMENT

2460 DIVISIONAL FUND BALANCE

General Fund Equity balances represent the difference between the total of General Fund Assets and General Fund Liabilities.

**Equity - Investor-Owned Corporation or Division** **3130.2**

2410 PREFERRED STOCK

2420 COMMON STOCK

2430 ADDITIONAL PAID-IN CAPITAL

2440 RETAINED EARNINGS

2450 TREASURY STOCK



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2460 DIVISIONAL EQUITY

The total of these equity accounts reflects the difference between the total assets and the total liabilities of the Investor-Owned Corporation, or division of an Investor-Owned Corporation.

**Equity - Investor-Owned Partnership/Proprietorship** **3130.3**

2410 CAPITAL

The total of this account represents the difference between the total assets and the liabilities of the Partnership/Proprietorship.

**RESTRICTED FUNDS** **3140**

**PLANT REPLACEMENT AND EXPANSION FUND ASSETS** **3140.1**

1710 CASH

Cash resulting from donations for the replacement and expansion of plant assets is included in this account.

1720 INVESTMENTS

The balance of this account reflects the cost of investments purchased with Plant Replacement and Expansion Fund cash and the fair market value (at the date of donation) of securities donated to the facility for the purpose of plant renewal or replacement.

1730 PLEDGES AND RECEIVABLES

Amounts receivable by this fund, less an appropriate allowance for doubtful accounts, are reflected in this account.

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1740 DUE FROM OTHER FUNDS

The balance in this account represents the amount due to the Plant Replacement and Expansion Fund from the other funds. This account represents assets of the Plant Replacement and Expansion Fund which are currently accounted for in other funds.

1750 OTHER ASSETS

**SPECIFIC PURPOSE FUND ASSETS 3140.2**

1810 CASH

Cash resulting from donations for specific purposes, such as research and education, is included in this account.

1820 INVESTMENTS

The balance of this account reflects the cost of investments purchased with Specific Purpose Fund cash and the fair market value (at the date of donation) of securities donated to the facility for specific purposes.

1830 PLEDGES AND RECEIVABLES

Amounts receivable by this fund, less an appropriate allowance for doubtful accounts, are reflected in this account.

1840 DUE FROM OTHER FUNDS

The balance in this account represents the amount due to the Specific Purpose Fund from the other funds. This account represents assets of the Specific Purpose Fund which currently are accounted for in other funds.

1850 OTHER ASSETS

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**ENDOWMENT FUND ASSETS** **3140.3**

1910 CASH

Cash resulting from donations for endowment purposes is included in this account.

1920 INVESTMENTS

The balance of this account reflects the cost of investments purchased with Endowment Fund cash and the fair market value (at the date of donation) of non-cash donations to the facility for Endowment Fund purposes.

1930 PLEDGES AND RECEIVABLES

Amounts receivable by this fund, less an appropriate allowance for doubtful accounts, are reflected in this account.

1940 DUE FROM OTHER FUNDS

The balance in this account represents the amount due to the Endowment Fund from the other funds. This account represents assets of the Endowment Fund which currently are accounted for in other funds.

1950 OTHER ASSETS

**PLANT REPLACEMENT AND EXPANSION FUND LIABILITIES  
AND FUND BALANCE** **3140.4**

2710 DUE TO GENERAL FUND

2720 DUE TO SPECIFIC PURPOSE FUND

2730 DUE TO ENDOWMENT FUND

These accounts reflect the amounts due to other funds by the Plant Replacement and Expansion Fund.

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2770 PLANT REPLACEMENT AND EXPANSION FUND BALANCE

The credit balance of this account represents the net amount of this restricted fund's assets available for its designated purpose. This account must be credited for all income earned on the fund's assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as General Fund income (considering legal requirements and donor intent), the Restricted Fund Balance should be charged and the Due to General Fund account credited for such income.

**SPECIFIC PURPOSE FUND LIABILITIES AND FUND BALANCE 3140.5**

2810 DUE TO GENERAL FUND

2820 DUE TO PLANT REPLACEMENT AND EXPANSION FUND

2830 DUE TO ENDOWMENT FUND

These accounts reflect the amounts due to other funds by the Specific Purpose Fund.

2870 SPECIFIC PURPOSE FUND BALANCE

The credit balance of this account represents the net amount of this restricted fund's assets available for its designated purpose. This account must be credited for all income earned on the fund's assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as General Fund income (considering legal requirements and donor intent), the Restricted Fund Balance should be charged and the Due to General Fund account credited for such income.

**ENDOWMENT FUND LIABILITIES AND FUND BALANCE 3140.6**

2910 MORTGAGES PAYABLE

2920 OTHER LIABILITIES

These accounts reflect liabilities on Endowment Fund assets that existed at the time the assets were received by the facility or were incurred subsequent to receipt of these assets, based upon the endowment agreement.

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2930 DUE TO GENERAL FUND

2940 DUE TO PLANT REPLACEMENT AND EXPANSION FUND

2950 DUE TO SPECIFIC PURPOSE FUND

These accounts reflect the amounts due to other funds by the Endowment Fund.

2970 ENDOWMENT FUND BALANCE

The credit balance of this account represents the net amount of this restricted fund's assets available for its designated purpose. This account must be credited for all income earned on the fund's assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as General Fund income (considering legal requirements and donor intent), the Restricted Fund Balance should be charged and the Due to General Fund account credited for such income.

**DESCRIPTIONS OF ACCOUNTS - STATEMENT OF INCOME**

**3200**

**REVENUE ACCOUNTS**

**3210**

The descriptions of the nature and content of the revenue accounts in the following section are extremely brief. This is due to the fact that detailed descriptions of the nature and content of each cost center are included in the expense account descriptions. The revenue relative to expenses must be recorded in the revenue account matching the cost center in which the expenses were recorded. For example, charges for Patient Supplies must be recorded in the revenue Account 4100, Patient Supplies, since the related expenses are recorded in the cost center 8100, Patient Supplies. Thus, a matching of revenue and expenses is achieved within each cost center.

A facility's revenue must be recorded at full established rates. A contractual adjustment or other deduction from revenue (Account 5XXX) must also be recorded for the difference between the revenue recorded and the amount received or to be received including any patient deductibles or coinsurance. (See Chapter 1000 - Accounting Principles and Concepts - for a further discussion).

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**Routine Services Revenues**

**3210.1**

- 3100 SKILLED NURSING CARE
- 3200 INTERMEDIATE CARE
- 3300 MENTALLY DISORDERED CARE
- 3400 DEVELOPMENTALLY DISABLED CARE
- 3500 SUB-ACUTE CARE
- 3520 SUB-ACUTE CARE - PEDIATRIC
- 3560 TRANSITIONAL INPATIENT CARE
- 3600 HOSPICE INPATIENT CARE
- 3900 OTHER ROUTINE SERVICES

Revenues earned by a facility for daily routine services and special nursing care (e.g. spoon feeding, incontinency, etc.) are to be credited to these accounts. The determination of the proper account to be credited should be made based on the type of care provided.

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Bed-hold and Leave of Absence Revenue - Skilled nursing facilities may be paid for bed-hold or leave days, which are for specific patients on a short leave from the facilities. Each bed-hold or leave day is to be counted as a patient day and the revenue counted as patient service revenue. Gross revenue for bed-hold and leave days is to be recorded at the full established rate with the difference, if any, between the full established rate and the amount received, or to be received, as a deduction from revenue. For example, if the bed-hold or leave is for a Medi-Cal patient, the bed-hold or leave day would be counted as a Medi-Cal patient day and the gross revenue would be recorded as Medi-Cal revenue. The difference between the full established rate and the amount reimbursed would be recorded as a Medi-Cal contractual adjustment.

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There are no special requirements for reporting bed-hold and leave days and revenue, and they would be reported along with regular days and revenue on page 4.1 and page 8 of the Integrated Disclosure and Medi-Cal Cost Report.

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A patient leaving a facility under bed-hold or leave is not to be counted as a discharge, nor is his/her return to the facility counted as an admission for reporting purposes. Facilities may treat a bed-hold as a discharge and an admission for medical

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records purposes, but then must remember to adjust these counts for the purposes of the Integrated Disclosure and Medi-Cal Cost Report.

NOTE: Periodic hair trims and personal laundry services must be provided to Medi-Cal patients as part of the basic care provided under the routine services daily rate. Do not report additional revenue for providing these services to Medi-Cal patients in these or any other accounts.

<b><u>Ancillary Services Revenue</u></b>		<b>3210.2</b>
4100	PATIENT SUPPLIES	
4150	SPECIALIZED SUPPORT SURFACES	*
4200	PHYSICAL THERAPY	
4220	RESPIRATORY THERAPY	*
4250	OCCUPATIONAL THERAPY	*
4280	SPEECH PATHOLOGY	*
4300	PHARMACY	
4400	LABORATORY	
4800	HOME HEALTH SERVICES	
4900	OTHER ANCILLARY SERVICES	

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These revenue centers are to be credited with the gross revenue for the supplies or services as described for the related cost centers (Section 3220.5).

Account 4900 is mandatory for the Integrated Report. Therefore, the subaccounts (Accounts 4901, 4902, etc.) of Account 4900 must be summed to equal Account 4900. This may be facilitated by keeping logs or journals to balance Account 4900 to its subaccounts.



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**Deductions From Revenue**

**3210.3**

5100 CHARITY ADJUSTMENTS

See Chapter 1000 for definition.

5200 ADMINISTRATIVE ADJUSTMENTS

The account for administrative adjustments must be used for the difference between a patient's charges, ~~at normal facility~~ *recorded at the facility's full established rates*, and the amount *the facility actually charged expects to collect from the patient*, when that difference is not due to a contractual obligation with third party payors, *a continuing care contract*, or charity allowances. Such administrative adjustments might result from:

- A rate reduction to meet competitive conditions.
- Provision of services at preferential rates to specific individuals, e.g., employee dependents.

An effort should be made by all facilities to distinguish such allowances from those granted for reasons of charity.

5310 CONTRACTUAL ADJUSTMENTS - MEDICARE

5320 CONTRACTUAL ADJUSTMENTS - MEDI-CAL

5330 *CONTRACTUAL ADJUSTMENTS - MANAGED CARE*

5340 CONTRACTUAL ADJUSTMENTS - OTHER PAYERS

Accounts 5310, 5320, 5330 and 5340 must be charged with the difference between the amount of the charges (based on the full established rates) for services which are rendered during the reporting period and are covered by a third-party contract, and the amount received or to be received from third-party agencies in payment of such charges. *For facilities with continuing care contracts, account 5340 also includes the difference between the amount of charges (based on full established rates) and the amount of deferred advance fees amortized during the period, and any other amounts received or to be received as payment.* If any part of these differences is recoverable from a patient, it should be treated as a private inpatient or outpatient receivable and, if

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uncollectible, should be charged against the allowance for uncollectible accounts-not these contractual adjustment accounts.

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5400            OTHER DEDUCTIONS FROM REVENUE

Other deductions from revenue which are not included elsewhere should be credited to this account.

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**Other Operating Revenues**

**3210.4**

5710 VENDING MACHINE COMMISSION

Commissions earned by the facility from coin-operated telephones and vending machines shall be credited to this account.

5720 LAUNDRY AND LINEN REVENUE

This account shall be credited for revenue earned by providing laundry services to other organizations (both related and unrelated), or for patient personal laundry.

5730 SOCIAL SERVICE FEES

This account shall be used to report revenue earned by providing social services to patients and others.

5740 DONATED SUPPLIES

Donated medicines, blood, linen, office supplies, and other materials which would normally be purchased by a facility shall be recorded at fair market value in this account. An offsetting debit should be made to the appropriate expense or inventory account.

5750 TELEPHONE REVENUE

Amounts received from patients, employees, and others in payment of hospital telephone services shall be credited to this account.

5760 TRANSFERS FROM RESTRICTED FUNDS FOR OPERATING EXPENSES

This account reflects the amounts of transfers from restricted funds to the General Fund to match expenses incurred in the current period by the General Fund for restricted fund activities.

5770 NONPATIENT FOOD SALES

This account is used for revenue earned in the facility cafeteria for meals served to employees and others. Includes revenue for meals on wheels, guest meals, and employee catering.

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5780 TELEVISION/RADIO CHARGES

This account shall be used to record the revenue from television and radio when the activity is facility conducted.

5790 PARKING REVENUE

Amounts received from visitors, employees and others in payment of parking privileges shall be recorded in this account.

5800 REBATES AND REFUNDS

This account shall be used to record the revenue from rebates and refunds of expense, including workers' compensation refunds.

5810 NONPATIENT ROOM RENTALS

This account is used to record revenue from room (or cot) rentals charges to nonpatients.

5820 NONPATIENT DRUG SALES

This account is used to record revenue from sales of drugs to nonpatients.

5830 NONPATIENT SUPPLIES SALES

This account is used to record revenue from sales of supplies to nonpatients.

5840 MEDICAL RECORDS AND ABSTRACT SALES

This account is credited for medical records transcript and abstract fees.

5850 CASH DISCOUNTS ON PURCHASES

The amounts of cash discounts taken by the facility on purchases shall be recorded in this account. Trade discounts however, shall be treated as reductions in the cost of items purchased.

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5860 SALE OF SCRAP AND WASTE

This account shall be used to record the revenue from the sale of miscellaneous scrap and waste.

5990 OTHER OPERATING REVENUE

This account shall be credited with other operating revenue not included elsewhere, such as nonpatient revenue earned by revenue producing centers.

**EXPENSE ACCOUNTS**

**3220**

**Routine Services Expenses**

**3220.1**

The following cost centers contain the direct expenses incurred in providing nursing care to patients requiring convalescent and/or restorative services and palliative and supportive care services including the cost of providing special nursing care for which a separate charge is made. Included are the costs of providing skilled nursing care, intermediate care, care of the mentally disordered and developmentally disabled, sub-acute care, pediatric sub-acute care, transitional inpatient care, hospice inpatient care, and other routine services. Also included are consulting and evaluative services, including pharmacy consultation and utilization review program costs, and payment made by the facility to the nurses registry and temporary help agency for nursing staff unless it can be charged to an ancillary service. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services and other direct expenses.

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The specific functions of each routine services cost center are listed below. Additional activities for all routine services may include, but are not limited to, the following: serving and feeding patients; recording and administering drugs; collecting sputum, urine, and feces samples; monitoring vital life signs; operating specialized equipment; preparing equipment and assisting physicians during patients' examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; answering patients' call signals; keeping patients' rooms (personal effects) in order.

6110 SKILLED NURSING CARE

Skilled Nursing Care is provided to patients on the basis of physicians' orders and approved nursing care plans and consists of care in which the patients require convalescent and/or restorative services.

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6120 INTERMEDIATE CARE

Intermediate Care is the provision of supportive, restorative, and preventive health services in conjunction with a socially oriented program for patients, and the maintenance and operation of 24-hour services including board, room, personal care, and intermittent nursing services under the direction of a professional nurse.

6130 MENTALLY DISORDERED CARE

Mentally disordered rehabilitation programs serve patients who have chronic psychiatric impairment and whose adaptive functioning is moderately impaired. These patients require continuous supervision and can be expected to benefit from an active rehabilitation program. A special disability program for the mentally disordered will provide therapeutic services for patients having special needs or deficits in one or more of the following general areas: self-help skills, behavioral adjustment, interpersonal relationships, prevocational preparation and pre-release planning.

6140 DEVELOPMENTALLY DISABLED CARE

Developmentally disabled rehabilitation programs serve patients who have specifically identified needs in one or more of the following general areas: sensory-motor development, self-help skills, behavioral adjustment, rehabilitation, sensory development for the sensory deprived.

6150 SUB-ACUTE CARE

This cost center is used to record the routine cost of providing care to sub-acute care patients in the unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. Sub-Acute Care is provided to patients on the basis of physicians' orders and approved nursing care plans and consists of care to patients who have a fragile medical condition and require intensive licensed nursing care. Such care is at a level more intensive than skilled nursing care but less intensive than the usual medical, surgical and pediatric acute care requirements. The unit is staffed with specially trained, licensed nursing personnel.

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6160 SUB-ACUTE CARE - PEDIATRIC

This cost center is used to record the routine cost of providing care to pediatric sub-acute care patients in the unit identified in the contract with the

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- Department of Health Services to provide this care to Medi-Cal beneficiaries. \*
- Sub-Acute Care - Pediatric is provided to pediatric patients under 21 years of age, on the basis of physicians' orders and approved nursing care plans and consists of care provided to patients who require intensive licensed nursing care and use a medical technology that compensates for the loss of a vital bodily function. Such care is at a level more intensive than skilled nursing care but less intensive than the usual medical, surgical and pediatric acute care requirements. The unit is staffed with specially trained, licensed nursing personnel.
- 6170                    TRANSITIONAL INPATIENT CARE
- This cost center is used to record the routine cost of providing care to transitional inpatient care patients in the unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. \*
- Transitional Inpatient Care is provided to patients in licensed skilled nursing beds on the basis of physicians' orders and approved nursing care plans. This care consists of intensive licensed nursing care to patients who require medical care, rehabilitative care, or both, who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, usually available only in an acute care hospital, are not medically necessary. Such care is more intensive than Skilled Nursing Care but less intensive than the usual Medical, Surgical, and Pediatric Acute Care requirements. Transitional Inpatient Care is provided by specially trained, licensed nursing personnel. \*
- 6180                    HOSPICE INPATIENT CARE
- Hospice Inpatient Care is the provision of palliative and supportive care services to terminally ill patients on the basis of physicians' orders and approved nursing care plans and includes both respite care and general inpatient care. Respite care is short-term inpatient care provided when necessary to relieve family members or other persons caring for the patient.
- General inpatient care is provided when the patient requires pain control or chronic symptom management which cannot be managed in the patient's residence. The unit is staffed with specially trained, licensed nursing personnel.
- 6190                    OTHER ROUTINE SERVICES
- Other Routine Services include those routine services expenses not properly accounted and reported in any other routine services cost center.



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In addition to the previous categories of care mentioned, revenue is to be recorded by type of payor (i.e., Medicare, Medi-Cal, etc.).

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**Support Services Expenses**

**3220.2**

6200 PLANT OPERATIONS AND MAINTENANCE

Plant Operations and Maintenance includes maintenance and repair of buildings, parking facilities, and all equipment; painting; elevator maintenance; and performance of minor renovation of buildings and equipment; maintaining the grounds of the facility such as landscaped and paved areas, streets on the property, fenced areas and fencing and parking facilities; security to maintain the safety and well-being of facility property; and the provision of parking facilities to patients, employees, and visitors. Additional activities may include, but are not restricted to, the following: trash disposal; boiler operation and maintenance; service and maintenance of water treatment facilities, drainage systems and utility transmission systems, including all maintenance performed under contract; technical assistance on equipment purchases and installation; coordinating construction; establishing priorities for repairs and utility projects.

This cost center contains the direct expenses incurred in the operation and maintenance of the plant and equipment of the facility; security of the plant; and maintenance of facility grounds. Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and other direct expenses.

6300 HOUSEKEEPING

Housekeeping is responsible for the care and cleaning of the interior physical plant, including the care (washing, waxing, stripping) of floors, walls, ceilings, partitions, windows (inside and outside), furniture (stripping, disinfecting, and making beds), fixtures (excluding equipment) and furnishings, and emptying of room trash containers, as well as the costs of similar services purchased from outside organizations.

This cost center shall contain the direct expenses incurred by the unit responsible for maintaining general cleanliness and sanitation throughout the facility and other areas serviced (such as student and employee quarters). Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and other direct expenses.

6400 LAUNDRY AND LINEN

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Laundry and Linen performs the storing, issuing, mending, washing, and processing of in-service linens. Included in this cost center are the costs of uniforms, special linens, and disposable linen substitutes.

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This cost center shall contain the direct expenses incurred in providing laundry and linen services for facility use and for providing personal patient laundry services, including costs for similar services purchased from outside organizations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and other direct expenses.

6500           DIETARY

Dietary includes the procurement, storage, processing and delivery of food and nourishments to patients in compliance with public health regulations and physicians' orders. Additional activities may include, but are not limited to, the following: teaching patients and their families nutrition and modified diet requirements; determining patient food preferences as to type and method of preparation; preparing selective menus for various specific diet requirements; preparing or recommending a diet manual, approved by the medical staff, for use by physicians and nurses; and delivering and collecting food trays for meals and nourishments.

This cost center contains the direct expenses incurred in preparing and delivering food to patients. Included as expenses would be salaries and wages, employee benefits, professional fees, purchased services, and other direct expenses.

6600           SOCIAL SERVICES

The Social Services cost center obtains, analyzes, and interprets social and economic information to assist in diagnosis, treatment, and rehabilitation of patients. These services include counseling of staff and patients in case unit and group units; participation in development of community social and health programs and community education. Additional activities may include, but are not limited to, the following:

Interviewing of patients and relatives to obtain social history relevant to medical problems and planning; interpreting problems of social situations as they relate to medical condition and/or hospitalization; arranging for post discharge care of chronically ill (discharge planning); collecting and revising information on community health and welfare resources.

This cost center contains the direct expenses incurred in providing social service programs to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services and other direct expenses.

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6700           ACTIVITIES

This cost center contains costs related to those programs organized for the benefit of patients, to encourage self-care and resumption of normal activities.

These programs may include, but are not limited to: social activities, religious programs, educational activities, and exercise activities. These activities can take place in the facility or away from the facility.

This cost center contains the direct expenses incurred in providing activities to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services and other direct expenses.

6800           INSERVICE EDUCATION - NURSING

This cost center shall contain the direct expenses incurred in conducting a nursing inservice education program including, but not limited to, required nurse assistant orientation and training programs. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses, and transfers. If facility employees work part-time in the inservice education program and part-time in other nursing activities, their salaries and wages, and employee benefits shall be separated based upon number of hours in each activity, and distributed to the appropriate cost centers, preferably after each payroll period.

This cost center shall not include costs related to inservice student time. These costs must remain in the department in which the student works.

6900           ADMINISTRATION

Administration includes overall management and administration of the facility, general and patient accounting activities, communication systems, data processing activities, patients admissions, governing board activities, public relations, professional liability insurance, theft insurance, auto insurance, licenses and taxes (other than property and income taxes), non-payroll-related employee benefits, storage, retrieval, and disposal of patient medical records, the production of indexes, abstracts, and statistics for facility management uses, and procuring supplies, equipment and service necessary to facility operations.

This cost center contains the direct expenses associated with the overall management and administration of the facility and other activities

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indicated above. Also, expenses which are not assignable to a particular cost center should be included here. However, care should be taken to ascertain that all costs included in this cost center do not properly belong in a different cost center. Expenses chargeable to administration do not include legal fees incurred in connection with the purchase of property (which should be capitalized), or salaries of employees receiving inservice education which is an expense of the employee's assigned department.

Personnel recruitment costs are to be charged to the cost center(s) for which the recruitment effort was made. Amounts paid to temporary help agencies and nurses registries are to be charged to the cost center(s) in which the temporary help and registry nurses work. Included as direct expense are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and other direct expenses.

	<b><u>Property Expenses</u></b>	<b>3220.3</b>
7110	DEPRECIATION AND AMORTIZATION - LAND IMPROVEMENTS	
7120	DEPRECIATION AND AMORTIZATION - BUILDING AND IMPROVEMENTS	
7130	DEPRECIATION AND AMORTIZATION - LEASEHOLD IMPROVEMENTS	
7140	DEPRECIATION AND AMORTIZATION - EQUIPMENT	
7150	DEPRECIATION AND AMORTIZATION - GOODWILL	
7160	DEPRECIATION AND AMORTIZATION - OTHER	

These accounts (7110-7160) are for recording depreciation and amortization expense on land improvements, buildings and improvements, equipment, leasehold improvements, goodwill, and other intangibles. Depreciation and amortization expense on Investments in Property, Plant and Equipment must be recorded as Nonhealth Care Revenues and Expenses, Account 9100.

NOTE: Depreciation expenses for air-fluidized beds and low air loss mattresses rented or sold to patients must be recorded in Account 8150.92, Specialized Support Surfaces, not Account 7140, Depreciation and \*

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Amortization - Equipment.

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7200 LEASES AND RENTALS

Leases and Rentals is a cost center for the recording of all leases and rental expenses relating to buildings, equipment and leasehold improvements. Capitalized assets as a result of lease obligations should be depreciated and included in the proper depreciation account.

NOTE: Leases and rental expenses for air-fluidized beds and low air loss mattresses rented to patients must be recorded in account 8150.92, \*  
Specialized Support Surfaces, not Account 7200, Leases and Rentals. \*

7300 PROPERTY TAXES

Property Taxes is a cost center for recording all property taxes incidental to the operation of the facility. Property taxes paid on investment property are charged to Nonhealth Care Revenues and Expenses, Account 9100.

7400 PROPERTY INSURANCE

This cost center contains the expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance. The cost of insurance (other than property related) is charged to Administration, Account 6900.

7500 INTEREST - PROPERTY, PLANT AND EQUIPMENT

Interest - Property, Plant and Equipment contains the interest incurred on mortgage notes, capitalized lease obligations, and other borrowing for the acquisition of land, buildings, and equipment.

**Other Expenses**

**3220.4**

7600 INTEREST - OTHER

Interest - Other is used to record all interest incurred on borrowing other than interest incurred on mortgage notes and other borrowing for the acquisition of land, buildings, and equipment.

7700 PROVISION FOR BAD DEBTS



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Provision for Bad Debts shall contain the facility's periodic estimates of the amounts of accounts and notes receivable that are likely to be credit losses. The estimated amount of bad debts may be based on an experience percentage applied to the balance of accounts receivable or the amount of

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charges to patients' accounts during the period, or it may be based on a detailed aging and analysis of patients' accounts.

Because facilities experience different bad debt patterns with various classes or types of patients, it is recommended that the computation of the estimate (provision) take into consideration these differences. Sub-accounts may be established in order to reflect the differences more accurately. The facility may use any Provision for Bad Debts sub-accounts which will enable a more accurate estimate of credit losses.

If the facility experiences only minor, immaterial uncollectible receivables; this account may be used for the direct write-off of accounts receivable found to be uncollectible.

**Ancillary Services Expenses**

**3220.5**

8100 PATIENT SUPPLIES

Patient Supplies includes the costs of medical and personal supplies and equipment, except air-fluidized beds and low air-loss mattresses, issued to all patients for which a separate charge is made.

This cost center contains the direct expenses incurred in securing supplies and equipment for sale to all patients. Direct expenses included are supplies and other direct expenses. The cost of supplies and equipment not separately charged to patients shall be included in the appropriate routine services cost centers.

8150 SPECIALIZED SUPPORT SURFACES

Specialized Support Surfaces includes the cost of air-fluidized beds and low air-loss mattresses, only.

If the facility leases or rents these beds or mattresses, the cost is the lease or rental expense. If the facility owns these beds or mattresses, the cost is the depreciation expense. No other costs related to providing or securing these items are to be recorded in this cost center.

8200 PHYSICAL THERAPY

Physical therapy services provide physical or corrective treatment of bodily or mental conditions by the use of physical, chemical and other



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on a case and group basis; administering accreditation and other academic tests; instructing patients in technical aspects of work.

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This cost center contains the direct expenses incurred in maintaining an occupational therapy program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, and other direct expenses. Direct expenses related to providing occupational therapy services under State approved rehabilitation programs for mentally disordered or developmentally disabled patients are to be recorded in the appropriate special disability program cost center.

8280                    SPEECH PATHOLOGY

Speech pathology services are provided to persons with impaired functional communication skills. This includes the evaluation and management of any existing disorders of the communicative process centering entirely or in part on the reception and production of speech and language related to organic and/or inorganic factors. Activities may include, but are not limited to, the following: preparation of written diagnostic, evaluative, and special reports; provision of extensive counseling and guidance to communicatively-handicapped individuals and their families; and maintaining specialized equipment utilized in evaluation and treatment, such as auditory training and instruments and speech-production prostheses.

This cost center contains the direct expenses incurred in maintaining a speech pathology program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, and other direct expenses. Direct expenses related to providing speech pathology services under State approved rehabilitation programs for mentally disordered or developmentally disabled patients are to be recorded in the appropriate special disability program cost center.

8300                    PHARMACY

Pharmacy costs include the direct acquisition cost of drugs for which a separate charge is made. Expenses for non-chargeable drugs must be recorded in the using cost center. In addition, if a long-term care facility maintains a pharmacy on the premises, the on-site pharmacy procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medication (including I.V. additives) for patients under the jurisdiction of a licensed pharmacist. When an on-site pharmacy is maintained, pharmacy services include the maintaining of separate stocks of commonly used items in designated areas.

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This cost center contains the direct expenses incurred providing pharmaceutical services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, and other direct expenses.

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8400                    LABORATORY

Laboratory services include diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.

This cost center contains the direct expenses incurred in the providing of laboratory services necessary for diagnosis and treatment. Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and direct expenses.

8800                    HOME HEALTH SERVICES

Home health services provide health care to patients at their place of residence on the basis of physicians' orders and approved plans of care. Care provided is at a level less intensive than facility requirements. Activities of each of the following functions may be performed for home-bound patients: nursing care, intravenous therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social service, home respite care, dietary, and housekeeping. Home health services include, but are not limited to, routine and continuous home care hospice services.

This cost center contains the direct expenses incurred in providing the services defined above. Included as direct expenses are: salaries and wages, employee benefits, professional fees, purchased services, supplies, and other direct expenses.

8900                    OTHER ANCILLARY SERVICES

Other ancillary services include those special services to patients not covered above for which a separate charge is made. This cost center would include, but is not restricted to, radiology services, adult day health care, physician care, and barber and beauty services. If barber and beauty services are provided without charge to patients, the expense related to such services must be included in the appropriate routine services cost center

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**Nonhealth Care Revenues and Expenses** **3220.6**

9100 NONHEALTH CARE REVENUES AND EXPENSES

Nonhealth care revenue and expense include investment income, gains and losses on sales of Investments and facility property, unrestricted gifts, and other items of revenue not related to patient care, related patient services, or sales of related goods. Residential care revenues and expenses are to be distinguished from health care revenues and expenses and are to be included in this account. Also included would be all other nonoperating revenues and expenses.

**Provision for Income Taxes** **3220.7**

9200 PROVISION FOR INCOME TAXES

The facility's provision for taxes based on income is recorded here. The California Franchise Tax is considered a tax based on income for accounting purposes and should be recorded in this section. Note that extraordinary items are presented net of applicable income taxes and, therefore, when a facility reports an extraordinary item, the related portion of the facility's income tax provision should be reclassified for reporting purposes.

Divisions of a corporation account and report a provision for income taxes when the home office pays all the income taxes due in one lump sum. "Division" designates a facility which is owned by a corporation but is not itself separate corporation. A facility which is a division of a corporation must account and report its proportionate share of the income taxes for the corporation as a whole. All corporations doing business in California, except non-profit corporations, are subject to the State Franchise Tax and most corporations pay Federal Income Taxes. Taxes paid are caused by the overall profit of all the individual divisions, and therefore taxes are a cost of doing business for the individual divisions (facilities). The pro rata share, based on the effective tax rate for the corporation as a whole, must be reflected in the financial statements to reflect the correct net income, equity, and financial position. Any facility with a net loss will still be included in the pro rata share computation, and report a negative (credit) provision for income taxes, as its net loss reduces the income taxes for the corporation as a whole.

**Extraordinary Items** **3220.8**

9300 EXTRAORDINARY ITEMS (SPECIFY)



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Revenues and expenses resulting from events and transactions which are required to be accounted for as extraordinary items under Accounting

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Principles Board Opinion No. 30 are recorded here. For reporting purposes they are presented net of applicable income taxes and, therefore, the portion of the facility's Provision for Income Taxes (Account 9200) applicable to an extraordinary item should be reclassified for reporting purposes.

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

**3230**

The following provide definitions to the classifications shown in the chart in Section 2230.

**Financial Status Classification**

**Sixth Digit**

- .X0 Self-Pay - a patient who is not covered by any type of coverage.
- .X1 Managed Care - These are patients who belong to groups (HMO's, PPO's or others) that have a contractual relationship with the facility. *Managed Care includes patients enrolled in managed care plans funded by Medicare, Medi-Cal or other government programs, as well as patients enrolled in commercial managed care programs.*
- .X2 Commercial Insurance/Blue Cross - These are patients who have their own insurance company which typically pays on a percentage of charges basis.
- .X3 Veteran's Administration
- .X4 Medicare - patients covered under the Social Security Amendments of 1965. These patients are primarily the aged and needy.
- .X5 Medi-Cal - a patient in this classification is one who qualified as needy under state laws.
- .X6 Short-Doyle - A state created program to offset the cost to the county for treating mentally ill patients who otherwise could not afford treatment and are not insured.
- .X7 Other Governmental - patients covered by governmental programs not identified above.
- .X8 Charity - See Section 1063.

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.X9 Other - all other financial classes not covered above, *including patients covered by continuing care contracts. (Revenue for patients with a continuing care*

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*contract, but where the primary payer is one of the above payer classifications, should be recorded and reported by the primary payer.)*

**Special Program Classification**

Seventh Digit

- .XX0 Other (Undesignated)
- .XX1 Sub-Acute Care
- .XX2 Sub-Acute Care - Pediatric
- .XX3 Transitional Inpatient Care
- .XX4-
- .XX9 Other (Undesignated)

The seventh digit subclassifications above must be used by all facilities contracting with the Department of Health Services to provide Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care to provide these types of care to Medi-Cal patients. These subclassifications must be used to record gross charges for all *routine and ancillary services delivered to* patients in the units identified in the contracts with the Department.

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<b>NATURAL CLASSIFICATIONS OF EXPENSES</b>	<b>3240</b>
<b>.00 <u>Salaries and Wages</u> (REQUIRED)</b>	<b>3240.1</b>

Salaries and wages are defined as all remuneration for services performed by an employee for the facility employer payable in cash, and the fair market value of services donated to the facility by persons performing under an employee relationship. Exclude reimbursement of registry nurses and other temporary staffing agency services, and of independent contractors such as Private Duty Nurses. Also exclude vacation pay, holiday pay, sick leave pay and other paid time off. Include overtime and bonuses, if any, but exclude \*  
severance pay, if any. Overtime and bonuses must be accounted and reported \*  
under the salary and wage classification of the employee receiving the overtime \*  
pay or bonus.

.01 SUPERVISORS AND MANAGEMENT

Employees included in this classification are involved in the direct supervision of the day-to-day operations of the health facility. Usually included here are job titles such as Department Head, Director of Staff Development and Education, Director of Nursing, Manager, Supervisor, and Foreman.

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In determining salaries and wages to be accounted and reported as Supervisor for routine services cost centers, two guidelines can be used:

1. Are more than five nursing personnel being supervised?
2. Are all the hours worked supervision, or a combination of supervision and patient care?

For example, if fewer than 5 employees are being supervised, the nurse would be considered a "lead nurse" and the nurse's hours and salaries and wages are to be accounted and reported in the appropriate nursing classification. If the duties are a combination of supervision and patient care, the portion spent supervising are to be accounted and reported as Supervisor hours and salaries and wages and the remaining hours and salaries and wages accounted and reported in the appropriate nursing classification.

.04 ACTIVITY PROGRAM LEADERS

.09 GERIATRIC NURSE PRACTITIONER

.12 REGISTERED NURSES (RN)

This classification includes only Registered Nurses employed in the performance of direct nursing care to patients. Registered Nurses performing supervisory functions must be classified as Supervisor (.01). Those functioning as instructors and coordinators must be classified as Technicians (.15).

.13 LICENSED VOCATIONAL NURSES (LVN)

This classification includes Licensed Vocational Nurses employed in the performance of direct nursing care to patients. Licensed Vocational Nurses not providing direct patient care must be classified as Technicians (.15).

.14 AIDES AND ORDERLIES

Employees in this classification include Nursing Aide, Practical Nurse, Orderly, Nurse Assistant and Certified Nurse Assistant.

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These employees are non-technical personnel employed in the performance of direct nursing care to patients. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the patients; patients' rehabilitation in range, motion, and ambulation as well as activities of daily living. These employees may also provide psycho-social needs of patients including reality orientation.

.15      **TECHNICIANS AND SPECIALISTS**

Employees included in this classification usually perform activities of a creative or complex nature. Includes such job titles as Accountant and Therapy Technician. These employees are often licensed or registered.

Lead positions of chief, or head must be classified as management (.01) if they provide direct supervision to 5 or more other employees.

.16      **PSYCHIATRIC TECHNICIANS**

.17      **SOCIAL WORKERS**

.18      **CLERICAL AND OTHER ADMINISTRATIVE**

Included in this classification are office support staff, consulting staff, and personnel involved in the direction and coordination of the facilities operations. Examples of job titles include: Accounting Clerk, Key punch Data Entry Operator, Pharmacy Helper, Admitting Clerk and Ward Clerk.

.19      **OTHER SALARIES AND WAGES**

All employees not included in job classes (.01 - .18) described above are included in this classification. Included would be such job titles as Maintenance Worker, Housekeeping Aide, Cook's Helper and Guard.

**.20      Employee Benefits (REQUIRED)**

**3240.2**

Employee benefits are to be associated with individual employees, when possible, and recorded in the same cost center as the employee's salaries and wages.



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.21 FICA

.22 SUI

.23 FUI

These classifications (.21, .22 and .23) are charged with the employer's portion of the Social Security Tax, State Unemployment Insurance, and Federal Unemployment Insurance.

.24 VACATION, HOLIDAY, AND SICK LEAVE

This classification (.24) is used to record vacation, holiday, and sick leave pay. Classifications .28 and .29 may be used if these expenses are recorded separately. Balance sheet accounts are maintained (or at least established at year end) for the accrued liabilities associated with these expenses.

.25 GROUP LIFE AND HEALTH INSURANCE AND FLEXIBLE BENEFITS

.26 PENSION AND RETIREMENT (INCLUDES POST-RETIREMENT BENEFITS)

.27 WORKER'S COMPENSATION INSURANCE

.28 OTHER EMPLOYEE BENEFITS

.29-.39 UNDESIGNATED

.28, Other Employee Benefits, or an undesignated classification may be used for any employee benefits, such as severance pay, that are not specifically identified in classifications .21 through .27.

\*  
\*  
\*  
\*  
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\*

**.40 Professional Fees (Optional Detail)**

**3240.3**

Fees paid for professional services are included in the following classifications. These classifications (.41 - .49) contain almost exclusively labor related expenses.

.41 MEDICAL DIRECTOR

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- .42 UTILIZATION REVIEW COMMITTEE
- .43 MEDICAL RECORDS CONSULTANT

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.44 PHARMACEUTICAL CONSULTANT

These classifications (.41, .42, .43 and .44) are used to record professional fees for medical administration.

.45 THERAPIST SERVICES

This classification (.45) is for amounts paid to independent contractors providing patient care services. Costs for personnel who perform such services and are employees of a long-term care facility should be charged to the appropriate salaries and wages natural classification.

.46 CONSULTING AND MANAGEMENT FEES

Amounts paid to other personnel not on payroll such as consultants, when such consultants are employed by non-related organizations. Management fees paid to related organizations are charged to the natural classification "Management Services" (.73).

.47 LEGAL

Fees paid to outside legal firms as opposed to in-house counsel for legal services rendered.

.48 ACCOUNTING AND AUDITING

Fees paid to outside accounting firms for independent services.

.49 OTHER PROFESSIONAL FEES

This classification (.49) is used to record other professional fees. Physician Services Fees and payments to Nurses Registry and Temporary Help Agencies for nursing and non-nursing staff would be included.

**.50 Supplies (Optional Detail)**

**3240.4**

The following classifications (.51 through .69) are used to record the costs of the various types of supplies used by a long-term care facility. The fair market value of donated supplies is charged to these classifications if the commodity otherwise would be purchased by the long-term care facility. An offsetting credit is made to Account 5740, Donated Supplies.

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.51 OXYGEN AND OTHER MEDICAL GASES

The cost of gases, other than anesthesia gases, used in treatment of patients, such as oxygen and carbon dioxide mixtures are charged to this classification. Oxygen used to drive equipment such as fog generators and atomizers is also charged here.

.52 I.V. SOLUTIONS

.53 PHARMACEUTICAL

.54 OTHER MEDICAL CARE MATERIALS AND SUPPLIES

.55 RAW FOOD

Food purchased for dietary, kitchen, or the cafeteria is charged to this classification.

.56 LINEN AND BEDDING

.57 CLEANING SUPPLIES

.58 OFFICE AND ADMINISTRATIVE SUPPLIES

.59 EMPLOYEE WEARING APPAREL

.60 MINOR MEDICAL EQUIPMENT AND INSTRUMENTS

.61 OTHER MINOR EQUIPMENT

The expense for equipment that is non-medical and does not meet the capitalization criteria documented at Section 1170 of the Manual must be reported in this natural classification.

.62 - .68 UNDESIGNATED

.69 OTHER NON-MEDICAL SUPPLIES

This classification is charged with the cost of non-medical supplies not included elsewhere. Included here is the cost of miscellaneous supplies used for the personal care of patients.

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**.70      Purchased Services (Optional Detail)      3240.5**

.71      MEDICAL

.72      REPAIRS AND MAINTENANCE

.73      MANAGEMENT SERVICES

Include in this cost center fees paid to related organizations for management services provided. Management services provided by unrelated organizations must be charged to natural classification .46.

.74      COLLECTION AGENCIES

Fees paid to collection agencies, which are generally a percentage of what is collected, must be reported in this natural classification.

.75 - .78      UNDESIGNATED

.79      OTHER - PURCHASED SERVICES

Includes fees paid to outside organizations to provide functions not otherwise specified, such as Dietary or Laundry and Linen services.

**.80      Other Direct Expenses (Optional Detail)      3240.6**

.81      TRAVEL

.82      UTILITIES - ELECTRICITY

.83      UTILITIES - GAS

.84      UTILITIES - WATER

.85      UTILITIES - OTHER

.86      TELEPHONE

.87      DUES AND SUBSCRIPTIONS

.88      OUTSIDE TRAINING SESSIONS

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- .89      LICENSES AND TAXES
- .90      INSURANCE
- .91      LEASES AND RENTALS
- .92      DEPRECIATION AND AMORTIZATION
- .93      INSERVICE TRAINING
- .94 - .98      UNDESIGNATED
- .99      OTHER DIRECT EXPENSES

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**EXAMPLE JOB TITLE - ACCOUNT NUMBER TABLE**

**3250**

<u>Job Title</u>	<u>Natural Account Number</u>
Accountant	.15
Accounting Clerk	.18
Accounts Receivable Clerk	.18
Activity Director	.01 or .04
Activity Program Leader	.04
Addressing Machine Operator	.18
Administrative Assistant	.01
Administrative Secretary	.18
Administrator	.01
Admitting Clerk	.18
Assistant Director	.01
Associate Administrator	.01
Baker	.19
Boiler, Repairperson	.19
Bookkeeper	.18
Business Office Manager	.01
Carpenter	.15
Cashier	.18
Chaplain	.19
Chief	.01
Clerk, General	.18
Clerk-Typist	.18
Clinical Instructor	.15
Clinical Coordinator	.01
Coding Clerk	.18
Communications Coordinator	.01
Collection Clerk	.18
Computer Operator	.15
Controller	.01
Cook	.19
Cook's Helper	.19
Corrective Therapist	.15
Correspondence Clerk	.18

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<u>Job Title</u>	<u>Natural Account Number</u>
Data Entry Clerk	.18
Dietary Supervisor	.01
Dietitian	.15
Dietetic Clerk	.18
Director - Human Resources	.01
Director of Nurses	.01
Director of Staff Training Development	.01
Dispatcher	.18
Dispensary Clerk	.18
Duplicating Machine Operator	.18
Educational Therapist	.15
Electrical Repairperson	.15
Elevator Operator	.19
Employment Manager	.01
File Clerk	.18
Fireperson, Boiler	.18
Foreman	.01
Geriatric Nurse Practitioner	.09
Grounds Keeper	.19
Guard	.19
Health Physicist	.15
Hospital Admitting Clerk	.18
Hospital Guide	.19
Housekeeping Aide	.19
Housekeeping Attendant	.19
Housekeeping Crew Leader	.01
Incinerator Person	.19
Industrial Engineer	.15
Instructor	.15
Insurance Clerk	.18
Interviewer	.19
Invoice Control Clerk	.18



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<u>Job Title</u>	<u>Natural Account Number</u>
Janitor	.19
Job Analyst	.15
Keypunch Entry Operator	.18
Laboratory Aide	.14
Library Assistant	.18
Licensed Vocational Nurse	.13
Mail Clerk	.18
Maintenance Helper	.15
Maintenance Mechanic	.15
Maintenance Worker	.19
Manager	.01
Manual-Arts Therapist	.15
Marker-Sorter	.19
Medic	.19
Medical Illustrator	.15
Medical Laboratory Assistant	.19
Medical Librarian	.15
Medical Photographer	.15
Medical Record Clerk	.18
Medical Record Librarian	.01
Medical Record Technician	.15
Medical Secretary	.18
Medical Stenographer	.18
Medical Technologist	.15
Medical Transcriptionist	.15
Messenger	.18
Music Therapist	.15
Nurse Assistant	.14
Nurse, Head	.01
Nurse, Practitioner	.19 (or .09)
Nurse, Staff (RN)	.12
Nurse, Staff (LVN)	.13
Nursing Aide	.14
Occupational Therapist	.15

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<u>Job Title</u>	<u>Natural Account Number</u>
Occupational Therapy Aide	.14
Orderly	.14

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<u>Job Title</u>	<u>Natural Account Number</u>
Painter Maintenance	.19
Parking Lot Attendant	.19
Patient Food Service Worker	.19
Payroll Clerk	.18
Personnel Assistant	.18
Pharmacist	.15
Pharmacy Helper	.19
Physical Medicine Coordinator	.01
Physical Therapist	.15
Physical Therapy Aide	.14
Physician	.19
Physician's Assistant	.19
Plasterer, Maintenance	.19
Plumber, Maintenance	.19
Presser, Hand	.19
Press Operator	.19
Printer	.15
Programmer	.15
Psychiatric Technicians	.16
Public Information Specialist	.15
Purchasing Agent	.15
Receptionist	.18
Recreational Therapy Aide	.14
Recreational Therapist	.15
Recreation Director	.01
Refrigeration Mechanic	.15
Registered Nurse	.12
Resident Director	.01

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<u>Job Title</u>	<u>Natural Account Number</u>
Salad and Dessert Preparer	.19
Seamstress	.15
Secretary	.18
Security Guard	.19
Social Work Assistant	.19
Social Worker	.17
Speech and Hearing Therapist	.15
Speech Clinician	.15
Speech Pathologist	.15
Staff Development Coordinator	.01
Stationary Engineer	.15
Statistical Clerk	.18
Stock Clerk	.18
Supervisor	.01
Systems Analyst, Data Processing	.15
Tab Operator	.15
Telephone Operator	.18
Therapy Technician	.15
Training Officer	.15
Transcribing Machine Operator	.18
Transporter	.18
Truck Driver	.19
Tumbler Operator	.19
Typist	.18
Waiter - Waitress	.19
Wall Washer	.19
Ward Clerk	.18
Washperson	.19
Window Washer	.19