

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

D - DESCRIPTION OF ACCOUNTS

BALANCE SHEET ACCOUNT DESCRIPTIONS

Account Title	Unrestricted Funds		Restricted Funds		
	Operating	Board- Designated	Plant Replacement and Expansion Fund	Specific Purpose Fund	Endowment Fund
CURRENT ASSETS					
Cash *	1010.00	1410.00	1510.00	1710.00	1810.00
General checking accounts	1011.00	1411.00	1511.00	1711.00	1811.00
Payroll checking accounts	1012.00				
Other checking accounts	1013.00	1413.00	1513.00	1713.00	
Imprest cash funds	1014.00				
Savings accounts*	1015.00	1415.00	1515.00	1715.00	1815.00
Certificates of deposit*	1016.00	1416.00	1516.00	1716.00	1816.00

These cash accounts represent the amount of cash on deposit in banks that is immediately available for use in financing various fund activities, amounts of cash that are on hand for minor disbursements, and amounts of cash that are held in savings accounts and certificates of deposit.

Investments *	1020.00	1420.00	1520.00	1720.00	1820.00
U.S. government securities	1021.00	1421.00	1521.00	1721.00	1821.00
Other current investments	1022.00	1422.00	1522.00	1722.00	1822.00
Share of pooled investments	1025.00	1425.00	1525.00	1725.00	1825.00
Cash and investments held in escrow			1526.00		

Current securities, evidenced by certificates of ownership or indebtedness, should be recorded in these accounts.

* Signifies the level of detail that must be maintained for reporting purposes (see page 2001 for discussion).

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CURRENT ASSETS (continued)					
Accounts and Notes Receivable *	1030.00				
Inpatient receivables-	1031.00				
Medicare					
Inpatient receivables-	1032.00				
Medicaid					
Inpatient receivables-	1033.00				
private pay					
Inpatient receivables-	1034.00				
other					
P.I.P. (periodic interim	1035.00				
payment) clearing account-					
current year					
P.I.P. (periodic interim	1036.00				
payment) clearing account-					
prior year					
Outpatient receivables	1041.00				
Patient receivables-	1045.00				
collection agency					
Notes receivable	1051.00				
These accounts should reflect the amounts due from nursing home patients and their third-party sponsors.					
Allowance for Uncollectible	1060.00				
Receivables and Third-Party					
Contractuals *					
Allowance for bad debts	1061.00				
Allowance for contractual	1063.00				
adjustments-Medicare					
Allowance for contractual	1064.00				
adjustments-Medicaid					
Allowance for contractual	1065.00				
adjustments-other					

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	Operating	Board- Designated			
CURRENT ASSETS (continued)					
* Allowance for other adjustments	1066.00				
Allowance-collection agency	1067.00				
These are valuation (or contra-asset) accounts. Credit balances represent the estimated amount of uncollectible receivables from patients and third-party payors.					
Receivables from Third-Party Payors *	1070.00				
Other receivables- third-party cost report settlement-Medicare	1071.00				
Other receivables- third-party cost report settlement-Medicaid	1072.00				
Other receivables- third-party cost report settlement-other	1074.00				
The balances in these accounts reflect the estimated amount due from third-party reimbursement programs based on cost reports which will be submitted or have already been sub- mitted and/or audited. Subaccounts should be maintained for each year's settlement if more than one year's settlement included in an account, and by program if separately reim- bursed.					
Pledges and Other Receivables *	1080.00	1480.00	1580.00	1780.00	1880.00
Pledges	1081.00	1481.00	1581.00	1781.00	1881.00
Allowance for uncollectible pledges	1082.00	1482.00	1582.00	1782.00	1882.00

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CURRENT ASSETS (continued)					
Grants and legacies	1083.00	1483.00	1583.00	1783.00	1883.00
Accounts and notes receivable-staff, employees, and so forth	1084.00				
Due from parent/subsidiary/ affiliate *	1085.00		1585.00	1785.00	1885.00
Other receivables	1086.00	1486.00	1586.00	1786.00	1886.00
Interest receivable	1087.00	1487.00	1587.00	1787.00	1887.00

The balances in these accounts reflect pledges, grants and legacies due the home as well as miscellaneous receivables due from staff, employees, affiliates, and interest receivable. An allowance for the estimated amount of uncollectible pledges should also be recorded.

e from other funds *	1090.00	1490.00	1590.00	1790.00	1890.00
Due from operating funds		1491.00	1591.00	1791.00	1891.00
Due from Board designated funds	1092.00				
Due from plant replacement and expansion funds	1093.00			1793.00	1893.00
Due from specific-purpose funds	1094.00		1594.00		1894.00
Due from endowment funds	1095.00		1595.00	1795.00	

The balances in these accounts reflect the amounts due between funds. These balances should not be construed as receivables because they do not represent external claims. Instead, these balances should be viewed as representing assets of the general funds that are currently accounted for as restricted funds.

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CURRENT ASSETS (continued)

Inventory *	1110.00				
Inventory-general stores	1111.00				
Inventory-pharmacy	1112.00				
Inventory-central supply	1113.00				
Inventory-dietary	1114.00				
Inventory-plant operation and maintenance	1115.00				
Inventory-other	1119.00				

Balances in these accounts reflect the cost of unused supplies. Perpetual inventory records should be maintained and adjusted periodically to show actual amounts of supplies on hand. These adjustments should be applied to the inventory accounts and distributed to the requisitioning cost centers. The extent of inventory control and detailed record keeping will depend on the size and organizational complexity of the nursing home.

Prepaid Expenses *	1120.00				
Prepaid insurance	1121.00				
Prepaid interest	1122.00				
Prepaid rent	1123.00				
Prepaid pension plan expense	1124.00				
Prepaid taxes	1125.00				
Prepaid service contracts	1126.00				
Prepaid expenses-other	1127.00				
Deposits	1128.00				
Other current assets	1129.00				

These prepaid asset and other asset accounts represent costs incurred that are properly chargeable to a future accounting period. Other current assets not included elsewhere can be included in these accounts.

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	Operating	Board-Designated	Replacement and Expansion Fund		
PROPERTY, PLANT AND EQUIPMENT-HISTORICAL COST					

* 1140.00

The balance in this account reflects the cost of land used in nursing home operations. Included here are the costs of off-site sewer and water lines, public utility charges for servicing the land, government assessments for street paving and sewers, curbs and sidewalks whose replacement is not the responsibility of the home, and other land expenditures of a non-depreciable nature. Unlike buildings and equipment, land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated.

Improvements * 1150.00

All depreciable land expenditures for nursing home operations are charged to this account. This includes the costs of on-site sewer and water lines; paving of roadways, parking lots, curbs, and sidewalks (if replacement is the responsibility of the home); and the cost of shrubbery, fences, and walls.

Buildings * 1160.00

The original costs of all buildings and any subsequent additions used in nursing home operations are charged to this account. Included are architectural, consulting, and legal fees related to the acquisition or construction of buildings and interest paid on construction loans during the period of construction.

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			Plant Replacement and Expansion Fund	Specific Purpose Fund	Endowment Fund
	Operating	Board- Designated			

PROPERTY, PLANT AND EQUIPMENT—HISTORICAL COST (continued)

Leasehold Improvements * 1170.00

All expenditures for the depreciable improvement of leased land and buildings used in nursing home operations are charged to this account.

Fixed Equipment * 1180.00

Expenditures for fixed equipment are charged to this account. The equipment should fulfill the following requirements:

- . It should be affixed to the building and not be subject to transfer or removal.
 - . It should be a depreciable asset with a life less than or equal to that of the building to which it is affixed.
 - . It should be used in nursing home operations.
- Fixed equipment includes such items as boiler, generators, incinerators, elevators, engines, pumps, air conditioning systems, and refrigeration machinery.

Major Movable Equipment * 1190.00

Depreciable equipment charged to this account fulfills the following requirements:

- . It should be movable, as distinguished from fixed equipment.
- . It should have sufficient individuality and size to make control by means of identification tags feasible.
- . It should usually have a minimum life of three years or more.
- . It should be used in nursing home operations.

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PROPERTY, PLANT AND EQUIPMENT-HISTORICAL COST (continued)

Major movable equipment includes such items as automobiles and trucks, desks, beds, chairs, accounting machines, oxygen tents, and x-ray apparatus.

or Equipment *

1200.00

Equipment charged to this account generally fulfills the following requirements:

- . Its location is usually not fixed and it is subject to requisition or use by various departments of the nursing home.
- . It should be of relatively small size.
- . It should be subject to storeroom control.
- . there should be a fairly large number of pieces in use.
- . It should usually have a useful life of three years or less.
- . It should be used in nursing home operations.

Minor equipment includes such items as wastebaskets, bedpans, syringes, catheters, basins, glassware, silverware, pots and pans, mattresses, and surgical instruments. Each institution should develop capitalization perimeters, in consultation with its independent public accountants.

struction in Progress *	1210.00	1660.00
uilding	1211.00	1661.00
ixed equipment	1212.00	1662.00
ovable equipment	1213.00	1663.00
ses	1214.00	1664.00
insurance	1215.00	1665.00
interest	1216.00	1666.00

Generally, the construction costs of uncompleted facilities that will be used for nursing home operations should be charged to the operating fund account. Upon completion

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PROPERTY, PLANT AND EQUIPMENT—HISTORICAL COST (continued)

of the construction program, these accounts should be credited and the appropriate asset accounts debited. In the case of projects that are financed through debt agreements that require formal segregation of project assets and/or separate accountability, the construction in progress should be accounted for in the plant replacement and expansion fund. Upon completion of the construction program, these accounts should be transferred to the appropriate operating fund asset accounts.

ACCUMULATED DEPRECIATION—HISTORICAL COST

Land Improvements *	1250.00
Buildings *	1260.00
Leasehold Improvements *	1270.00
Fixed Equipment *	1280.00
Major Movable Equipment *	1290.00
Minor Equipment *	1300.00

The balances of these accounts reflect the depreciation accumulated on the listed assets used in nursing home operations.

DEFERRED CHARGES AND OTHER ASSETS

Cash	1310.00				
Time Deposits and Equivalents	1311.00				
Patient Funds Held in Trust (1)	1320.00				
Other Assets*	1330.00	1430.00	1630.00	1730.00	1830.00
Investments	1331.00				
Investment in Nonoperating Property, Plant, and Equipment*	1340.00		1640.00	1740.00	1840.00
Accumulated Depreciation- Investments in Nonoperating Plant and Equipment*	1350.00		1650.00	1750.00	1850.00

(1) Proprietary Facilities Only.

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	Operating	Board-Designated			
DEFERRED CHARGES AND OTHER ASSETS (continued)					
	These accounts include noncurrent cash, long term savings accounts and certificates, long term investments, and patient trust funds. They also include the cost (or fair market value at date of donation) of property, plant, and equipment not used in nursing home operations, and the accumulated depreciation on these assets. Other assets not included elsewhere can be included in these accounts.				
Intangible Assets *	1360.00				1860.00
Goodwill	1361.00				1861.00
Amortized borrowing costs	1362.00				1862.00
Amortization of intangible assets	1365.00				1865.00
	These accounts are used to record intangible assets such as goodwill and organization costs. If such intangibles are being amortized, the amortization should be accumulated in the subaccount.				
on plant replacement	1370.00				
Expansion					
Funds - Non-Current *					
from retirement of indebtedness funds - non-current	1371.00				
from operating escrow funds - non-current	1372.00				
from donor restricted funds - non-current	1373.00				
from restricted project funds - non-current	1374.00				

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	Operating	Board-Designated	Replacement and Expansion Fund		

DEFERRED CHARGES AND OTHER ASSETS (continued)

These accounts reflect the receivables of the operating fund from the plant replacement and expansion funds relative to special restricted funds required by debt agreement. These accounts would increase as the operating fund transfers assets to these restricted funds. These transfers are considered to give rise to receivables/payables between the funds rather than reductions or increases to their fund balances since the source of the assets are provided either from operations or from a portion of the proceeds from the debt financing. These operating fund receivables and the corresponding PR&E Fund liabilities (Accounts 2640) will be reduced as the assets are used in these restricted funds to reduce debt, replace assets or pay specified operating expenses.

CURRENT LIABILITIES

Notes and Loans Payable *	2010.00
Notes and loans payable-vendors	2011.00
Notes and loans payable-banks	2012.00
Other notes and loans payable	2013.00
Current portion of long-term debt*	2015.00

These accounts reflect liabilities of the nursing home to vendors, banks, and other creditors, evidenced by promissory notes due and payable within one year.

Accounts Payable *	2020.00	2520.00	2720.00
Trade payables	2021.00		
Other accounts payable	2022.00		

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	Operating	Board- Designated	Replacement and Expansion Fund		

CURRENT LIABILITIES (continued)

The balances in these accounts reflect the amounts due to trade and other creditors for supplies and services purchased.

Accrued Compensation and Related Liabilities *	2030.00
Accrued payroll	2031.00
Accrued vacation, holiday, and sick pay	2032.00
Other accrued salaries and wages payable	2033.00
Federal income taxes withheld	2035.00
Social Security taxes withheld and accrued	2036.00
State income taxes withheld	2037.00
Unemployment taxes payable	2041.00
Accrued hospitalization insurance premiums	2044.00
Union dues payable	2046.00
Other payroll taxes and deductions payable	2049.00

The balances in these accounts reflect the actual or estimated liabilities of the nursing home for salaries and wages payable and liability amounts related to payroll.

Other Accrued expenses*	2050.00
Interest payable	2051.00
Rent payable	2052.00
Property taxes payable	2053.00
Fees payable-medical specialists	2054.00
Fees payable-other	2055.00
Other accrued expenses payable	2056.00

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	Unrestricted Funds		Plant	Specific	Endowment
	Operating	Board- Designated	Replacement and Expansion Fund		

CURRENT LIABILITIES (continued)

The balances in these accounts represent current liabilities that have accumulated at the end of the month or accounting period for those expenses.

Advances from Third-Party Payors*	2060.00
Advances-Medicare	2061.00
Advances-Medicaid	2062.00
Advances-Other	2064.00

Included in these accounts are liabilities to third-party payors for current financing and other types of advances due and payable within one year. Liabilities to third-party payors arising from reimbursement settlements are not to be included. Such liabilities must be included in the Payable to Third-Party and Private Payors series of accounts (2070 to 2075).

Payable to Third-Party and Private Payors *	2070.00
Reimbursement settlement due-Medicare	2071.00
Reimbursement settlement due-Medicaid	2072.00
Reimbursement settlement due-other	2074.00
Part B refunds payable	2075.00

These accounts reflect reimbursement settlements due to third-party and private payors. Separate subaccounts can be maintained for each year's settlements.

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CURRENT LIABILITIES (continued)					
Due to Other Funds *	2080.00	2480.00	2580.00	2780.00	2880.00
Due to operating funds		2481.00	2581.00	2781.00	2881.00
Due to board designated funds	2082.00				
Due to plant replacement and expansion fund	2083.00			2783.00	2883.00
Due to specific-purpose fund	2084.00		2584.00		2884.00
Due to endowment fund	2085.00		2585.00	2785.00	
Liabilities to other funds are to be recorded in these accounts. These accounts should not be construed as payables because no external obligation exists.					
Income Taxes Payable*	2090.00				
Federal income taxes payable	2091.00				
State income taxes payable	2092.00				
Local income taxes payable	2093.00				
The amount of income taxes currently payable should be included in these accounts.					
Other Current Liabilities *	2110.00				
Deferred revenue-patient deposits*	2111.00				
Deferred revenue-other*	2113.00			2713.00	
Dividends payable	2114.00				
Bank overdrafts	2115.00				
Due to parent/subsidiary/affiliate*	2116.00				
Construction retention payable	2117.00		2617.00		
Construction contracts payable	2118.00		2618.00		
Other current liabilities	2119.00				

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	Operating	Board- Designated			
CURRENT LIABILITIES (continued)					

Deferred revenue is defined as revenue received or accrued that is applicable to services to be rendered within the next fiscal or calendar accounting period. Deferred revenue applicable to accounting periods extending beyond the next accounting period should be included under Deferred Credits and Other Liabilities (accounts 2120 to 2134). Any deferred revenue items previously classified as non-current liabilities that have become current should be included in this account.

Included in these accounts are unrestricted fund current liabilities for which special accounts have not been provided elsewhere.

In addition, certain construction project liability accounts were provided for in the plant replacement and expansion fund for those projects that are financed through debt agreements that require final accountability of project activities. These accounts should be reduced as paid or transferred to the operating fund when the project is completed and the assets are transferred to the appropriate operating fund asset accounts.

DEFERRED CREDITS AND OTHER LIABILITIES

Deferred Income Taxes *	2120.00
Deferred taxes payable-state	2121.00
Deferred taxes payable-federal	2122.00
Deferred Third-Party Revenue *	2130.00
Deferred revenue-Medicare	2131.00
Deferred revenue-Medicaid	2132.00
Deferred revenue-other	2134.00

These accounts reflect the effects of any timing differences between book and tax or third-party reimbursement accounting.

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DEFERRED CREDITS AND OTHER LIABILITIES (continued)					

to operating fund -			2640.00		
g-term *					
to operating fund -			2641.00		
etirement of indebtedness					
und					
to operating fund -			2642.00		
perating escrow fund					
to operating fund -			2643.00		
onor restricted fund					
to operating fund -			2644.00		
restricted project fund					

These accounts reflect the liabilities of the plant replacement and expansion funds to the operating fund relative to special restricted funds required by debt agreements. These accounts would increase as the operating fund transfers assets into these funds. The source of such funds could either be provided from operations or a portion of the proceeds from the debt financing. The liabilities in the PR&E fund and the corresponding receivables (1370.00) in the operating fund would be reduced as the assets are used to reduce debt, replace assets or pay specified operating expenses.

Liabilities	2160.00		2660.00	2760.00	2860.00
nt Funds Held in Trust*(1)	2161.00				

LONG-TERM DEBT

Term Debt *	2150.00		2650.00		2850.00
tgages Payable	2151.00		2651.00		2851.00
struction Loans	2152.00		2652.00		
es under Revolving	2153.00		2653.00		
redit					
italized Lease Obligations	2154.00		2654.00		
er	2155.00		2655.00		2855.00

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	Operating	Board-Designated	Replacement and Expansion Fund		

LONG TERM DEBT (continued)

These accounts reflect those liabilities that have maturity dates extending more than one year beyond the current year-end.

Long-term debt liability accounts were also provided for in the plant replacement and expansion funds for those projects that are financed through debt agreements that require separate accountability of project activities.

These accounts should be transferred to the operating fund when the project is completed and the assets are transferred to the appropriate operating fund asset accounts.

FUND BALANCES

	Not-for-Profit Nursing Homes				
Fund Balances *	2290.00		2690.00	2790.00	2890.00
Restricted Project Funds *	-	-	2691.00	-	-
Depreciation Funds *	-	-	2692.00	-	-
Retirement of Indebtedness Funds *	-	-	2693.00	-	-
Operating Escrow Funds *	-	-	2694.00	-	-
Donor Restricted Funds *	-	-	2695.00	-	-
Transfers from Restricted Funds for Capital Outlays *	2296.00		2696.00	2796.00	
Value of Donated Property, Plant, and Equipment *	2297.00		2697.00	2797.00	2897.00
Transfers to Operating Fund for Operating Purposes *			2698.00	2798.00	2898.00
Transfers of Amounts Equivalent to Depreciation *	2299.00		2699.00		

General fund balances represent the difference between total general fund assets and total general fund liabilities, that is, the net assets of the general fund.

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	Operating	Board-Designated	Replacement		
			Expansion Fund		
FUND BALANCES (continued)					

The Transfers from restricted funds for capital outlays account should be credited for the cost of capital items purchased with money from the restricted funds. The fair market value at the date of donation of donated property, plant, and equipment should be credited to the Value of donated property, plant, and equipment account. At the end of the year these accounts should be closed out to the Fund balance account.

The credit balances of the restricted fund balance accounts represent the net amount of each restricted fund's assets that is available for its designated purpose. These accounts must be credited for all income earned on restricted-fund assets and for gains from the disposal of such assets and must be debited for all losses from disposal of such assets.

If, however, such items are treated as operating fund income (considering legal requirements and donor intent), the restricted Fund balance account should be charged for such income and the Due to operating funds account should be credited.

PROPRIETARY/GOVERNMENTALLY OPERATED FACILITIES

Stockholders' Equity *	2350.00
Preferred stock *	2351.00
Common stock *	2352.00
Retained earnings *	2353.00
Treasury stock *	2354.00
Additional paid in capital *	2355.00

The balances in these equity accounts reflect the difference between the total assets and the total liabilities of the investor-owned corporation.

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	Operating	Board- Designated	Replacement and Expansion Fund	Specific Purpose Fund Endowment Fund

Capital*	2360.00
Capital*	2361.00
Partner's draw	2362.00

The balances in these accounts represent the net assets of the partnership.

Contributions from Other Funds (Gov- ernmental facilities)	2370.00
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The balance in this account represents the value of assets contributed to an enterprise fund for its unrestricted use and without any liability attached to them. It corresponds, in a general sense, to capital invested by stockholders of a private corporation. The most common source is the general revenues of a governmental unit, usually through the general fund, to provide initial resources for acquisition of the enterprise.