

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

C - OUTLINE FOR THE CHART OF ACCOUNTS

BALANCE SHEET ACCOUNTS

Account Number					
Restricted Funds					
Unrestricted Funds		Plant Replacement and Expansion Fund	Specific- Purpose Fund	Endowment Fund	Account Title
Operating	Board- Designated				
CURRENT ASSETS					
1010.00	1410.00	1510.00	1710.00	1810.00	Cash *
1011.00	1411.00	1511.00	1711.00	1811.00	General checking accounts
1012.00					Payroll checking accounts
1013.00	1413.00	1513.00	1713.00		Other checking accounts
1014.00					Imprest cash funds
1015.00	1415.00	1515.00	1715.00	1815.00	Savings accounts*
1016.00	1416.00	1516.00	1716.00	1816.00	Certificates of deposit*
1020.00	1420.00	1520.00	1720.00	1820.00	Investments *
1021.00	1421.00	1521.00	1721.00	1821.00	U.S. government securities
1022.00	1422.00	1522.00	1722.00	1822.00	Other current investments
1025.00	1425.00	1525.00	1725.00	1825.00	Share of pooled investments
		1526.00			Cash and Investments held in escrow
1030.00					Patient accounts and Notes Receivable*
1031.00					Inpatient receivables- Medicare
1032.00					Inpatient receivables- Medicaid
1033.00					Inpatient receivables- Private pay
1034.00					Inpatient receivables-
1035.00					P.I.P. (periodic interim payment) clearing ac- count-current year
1036.00					P.I.P. (periodic interim payment) clearing ac- count-prior year
1041.00					Outpatient receivables
1045.00					Patient receivables- collection agency
1051.00					Notes receivable

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

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CURRENT ASSETS (continued)					
1060.00					Allowance for Uncollectible Receivables and Third-Party Contractuals *
1061.00					Allowance for bad debts
1063.00					Allowance for contractual adjustments-Medicare
1064.00					Allowance for contractual adjustments-Medicaid
1065.00					Allowance for contractual adjustments-other
1066.00					Allowance for other adjustments
1067.00					Allowance-collection agency
1070.00					Receivables from Third-Party Payors *
1071.00					Other receivables-third-party cost report settlement-Medicare
1072.00					Other receivables-third-party cost report settlement-Medicaid
1074.00					Other receivables-third-party cost report settlements-other
1080.00	1480.00	1580.00	1780.00	1880.00	Pledges and Other Receivables *
1081.00	1481.00	1581.00	1781.00	1881.00	Pledges
1082.00	1482.00	1582.00	1782.00	1882.00	Allowance for uncollectible Grants and legacies
1083.00	1483.00	1583.00	1783.00	1883.00	Accounts and notes receivable-staff, employees, and so forth
1084.00					
1085.00		1585.00	1785.00	1885.00	Due from parent/subsidiary/affiliate *
1086.00	1486.00	1586.00	1786.00	1886.00	Other receivables *
1087.00	1487.00	1587.00	1787.00	1887.00	Interest Receivable
1090.00	1490.00	1590.00	1790.00	1890.00	Due from Other Funds *

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Operating	Board- Designated				
CURRENT ASSETS (continued)					
	1491.00	1591.00	1791.00	1891.00	Due from operating funds
1092.00					Due from Board-designated funds
1093.00			1793.00	1893.00	Due from plant replacement and expansion funds
1094.00		1594.00	.	1894.00	Due from specific-purpose funds
1095.00		1595.00	1795.00		Due from endowment funds
1110.00					Inventory *
1111.00					Inventory-general stores
1112.00					Inventory-pharmacy
1113.00					Inventory-central supply
1114.00					Inventory-dietary
1115.00					Inventory-plant operation and maintenance
1119.00					Inventory-other
1120.00					Prepaid Expenses *
1121.00					Prepaid insurance
1122.00					Prepaid interest
1123.00					Prepaid rent
1124.00					Prepaid pension plan expense
1125.00					Prepaid taxes
1126.00					Prepaid service contracts
1127.00					Prepaid expenses - other
1128.00					Deposits
1129.00					Other current assets

PROPERTY, PLANT, AND EQUIPMENT-HISTORICAL COST

1140.00	Land *
1150.00	Land improvements *
1160.00	Buildings *
1170.00	Leasehold Improvements *
1180.00	Fixed Equipment *
1190.00	Major Movable Equipment *
1200.00	Minor Equipment *

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Account Number					
Restricted Funds					
Plant					
Replacement					
and					
Expansion					
Fund					
Specific-					
Purpose					
Fund					
Endowment					
Fund					
Account Title					
PROPERTY, PLANT, AND EQUIPMENT-HISTORICAL COST (continued)					
1210.00		1610.00			Construction in Progress*
1211.00		1611.00			Building
1212.00		1612.00			Fixed equipment
1213.00		1613.00			Movable equipment
1214.00		1614.00			Fees
1215.00		1615.00			Insurance
1216.00		1616.00			Interest

ACCUMULATED DEPRECIATION-HISTORICAL COST

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

DEFERRED CHARGES AND OTHER ASSETS

1310.00					Cash
1311.00					Time Deposits and Equivalents
1320.00					Patient Funds Held in Trust (1)
1330.00	1430.00	1630.00	1730.00	1830.00	Other Assets*
1331.00					Investments
1340.00		1640.00	1740.00	1840.00	Investments in Nonoperating Property, Plant and Equipment*
1350.00		1650.00	1750.00	1850.00	Accumulated Depreciation- Investments, in Nonoperating Plant & Equipment*
1360.00				1860.00	Other Intangible Assets*
1361.00				1861.00	Goodwill
1362.00				1862.00	Unamortized borrowing cost
1365.00				1865.00	Amortization of intangible assets
1370.00					Due from Plant Replacement and Expansion Funds Non-Current*
1371.00					Due from Retirement of Indebtedness Funds - Non-current

(1) Proprietary Facilities Only

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Restricted Funds					
Unrestricted Fund		Plant	Specific-	Endowment	
Operating	Board-	Replacement	Purpose	Fund	
	Designated	Expansion	Fund	Fund	
DEFERRED CHARGES AND OTHER ASSETS (continued)					

1372.00					Due from Operating Escrow Funds-Non-Current
1373.00					Due from Donor Restricted Funds-Non-Current
1374.00					Due from Restricted Project Funds-Non-Current

CURRENT LIABILITIES

2010.00					Notes and Loans Payable *
2011.00					Notes and loans payable- vendors
2012.00					Notes and loans payable- banks
2013.00					Other notes and loans payable
2015.00					Current portion of long- term debt*
2020.00		2520.00	2720.00		Accounts Payable *
2021.00					Trade payables
2022.00					Other accounts payable
2030.00					Accrued compensation and Related Liabilities *
2031.00					Accrued payroll
2032.00					Accrued vacation, holiday, and sick pay
2033.00					Other accrued salaries and wages payable
2035.00					Federal income taxes withheld
2036.00					Social Security taxes withheld and accrued
2037.00					State income taxes with- held
2041.00					Unemployment taxes payable

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Operating	Board- Designated	Replacement and Expansion Fund	Purpose Fund	Fund	
CURRENT LIABILITIES (continued)					
044.00					Accrued hospitalization insurance premiums
046.00					Union dues payable
049.00					Other payroll taxes and deductions payable
050.00					Other Accrued Expenses *
051.00					Interest payable
052.00					Rent payable
053.00					Property taxes payable
054.00					Fees payable-medical specialists
055.00					Fees payable-other
056.00					Other accrued expenses payable
060.00					Advances from Third-Party Payors *
061.00					Advances-Medicare
062.00					Advances-Medicaid
064.00					Advances-Other
070.00					Payable to Third-Party and Private Payors *
071.00					Reimbursement settlement due-Medicare
072.00					Reimbursement settlement due-Medicaid
074.00					Reimbursement settlement due-other
075.00					Part B refunds payable
080.00	2480.00	2580.00	2780.00	2880.00	Due to Other Funds *
	2481.00	2581.00	2781.00	2881.00	Due to operating funds
082.00					Due to board-designated funds
083.00			2783.00	2883.00	Due to plant replacement and expansion fund
084.00		2584.00		2884.00	Due to specific-purpose fund
085.00		2585.00	2785.00		Due to endowment fund

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Operating	Board- Designated				
CURRENT LIABILITIES (continued)					
2090.00					Income Taxes Payable*
2091.00					Federal income taxes payable
2092.00					State income taxes payable
2093.00					Local income taxes payable
2110.00					Other Current Liabilities*
2111.00					Deferred revenue-patient deposits*
2113.00			2713.00		Deferred revenue-other*
2114.00					Dividends payable
2115.00					Bank overdrafts
2116.00					Due to parent/subsidiary, affiliate*
2117.00		2617.00			Construction retention payable
2118.00		2618.00			Construction contracts payable
2119.00					Other current liabilities
DEFERRED CREDITS AND OTHER LIABILITIES					
2120.00					Deferred Income Taxes*
2121.00					Deferred taxes payable-state
2122.00					Deferred taxes payable-federal
2130.00					Deferred Third-Party Revenue*
2131.00					Deferred Revenue-Medicare
2132.00					Deferred Revenue-Medicaid
2134.00					Deferred Revenue-Other
		2640.00			Due to Operating Fund-Long Term*
		2641.00			Due to Operating Fund-Retirement of Indebtedness Funds
		2642.00			Due to Operating Fund-Operating Escrow Funds

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DEFERRED CREDITS AND OTHER LIABILITIES (continued)					
		2643.00		Due to Operating Fund- Donor Restricted Funds	
		2644.00		Due to Operating Fund- Restricted Project Funds	
0.00		2660.00	2760.00	2860.00	Other Liabilities
1.00					Patient Funds Held in Trust* (Proprietary Facility Only)
LONG-TERM DEBT-					
0.00		2650.00		2850.00	Long-Term Debt*
1.00		2651.00		2851.00	Mortgages Payable
2.00		2652.00			Construction Loans
3.00		2653.00			Notes Under Revolving Credit
4.00		2654.00			Capitalized Lease Obli- gations
5.00		2655.00		2855.00	Other
FUND BALANCES					
Not-for-Profit Nursing Homes					
0.00		2690.00	2790.00	2890.00	Fund Balances*
		2691.00			Restricted Project Funds*
		2692.00			Depreciation Funds*
		2693.00			Retirement of Indebtedness Funds*
		2694.00			Operating Escrow Funds*
		2695.00			Donor Restricted Funds*
5.00		2696.00	2796.00		Transfers from Restricted Funds for Capital Outlays*
7.00		2697.00	2797.00	2897.00	Value of Donated Property, Plant, and Equipment*
		2698.00	2798.00	2898.00	Transfers to Operating Fund for Operating Purposes*
9.00		2699.00			Transfers of Amounts Equi- valent to Depreciation*

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Operating	Board- Designated				
PROPRIETARY/GOVERNMENTALLY OPERATED FACILITIES					
2350.00					Stockholders' Equity*
2351.00					Preferred stock*
2352.00					Common stock*
2353.00					Retained earnings*
2354.00					Treasury stock*
2355.00			.		Additional paid in capital*
2360.00					Capital*
2361.00					Capital*
2362.00					Partner's draw*
2370.00					Contributions from other funds*