

HOW TO USE THIS INDEX

This index was developed to aid the reader of the *Accounting and Reporting Manual for California Long-term Care Facilities*, Second Edition in searching out specific topics.

The reference numbers listed after each entry refers to the number at the bottom of the page where that entry is located. Section numbers were avoided since sections may be several pages in length covering numerous topics.

Each major heading or topic that is listed in the Manual is contained in this index. In most cases the exact title of a topic used in the Manual was used in the index. In many cases a reworded title was also listed in the index, which enables the user to find a desired section without knowing the exact title.

This index was arranged to serve a dual purpose.

1. A reader may look in the index for a specific subject to see where it is located in the Manual.
2. This index was designed to list all major areas on each topic. If the reader is investigating a topic in one section, the reader can easily determine if the Manual makes reference to the subject in another area by looking in the index under the subject in question.

TOPICAL INDEX

-- A --

Page

Abstract sales and medical records	2220.1, 3210.4 (Cont. 1)
Account numbers	2011, 2012
Accounting changes.....	1213
Accounting entity.....	1013
Accounting fees	2240 (Cont. 1), 3240.4
Accounting period	1013
Accounts	
Balance sheet	2110.1 - 2140.6, 3110.1 - 3210
Income statement.....	2210.2 - 2220.8, 3210 - 3230
Natural classification of expense.....	2240 - 2240 (Cont. 3), 3240.1 - 3240.6 (Cont. 1)
Subclassifications of revenue.....	2230, 3230 - 3240.2
Accounts payable.....	2120.1, 3120.1
Accounts receivable.....	1053, 2110.1, 3110.1
Accrual basis accounting	1020
Accrued compensation and related liabilities.....	2120.1, 3120.1
Accrued liabilities, other.....	2120.1 (Cont. 1), 3120.1
Accumulated depreciation	
Buildings and improvements	2110.4, 3110.3 (Cont. 2)
Equipment.....	2110.4, 3110.5
Investments in property, plant, and equipment	2110.5, 3110.5
Land improvements.....	2110.4, 3110.3 (Cont. 2)
Leasehold improvements	2110.4, 3110.5
Activities.....	2220.2, 3220.2 (Cont. 2)
Activity program leaders	2240, 3240.1 (Cont. 1)
Additional paid-in capital.....	2130.3, 3130.2
Adjustments, Medi-Cal.....	4020.3, 4020.10
Adjustments, prior period	1213
Administration	2220.2, 3220.2 (Cont. 3)
Administrative adjustments.....	1063, 2210.4, 3210.3
Administrative supplies	2240 (Cont. 1), 3240.4 (Cont. 1)
Admissions.....	4020.8 (Cont. 1)
Adult day health care	2220.8, 3220.7
Advances from third-party payors	2120.1 (Cont. 1), 3120.1
Agreements with outside parties.....	1250
Aides and orderlies	2240, 3240.1 (Cont. 1)
Allocation of indirect to direct costs.....	4020.7

TOPICAL INDEX

-- A --

Page

Allowance for doubtful accounts and contractual adjustments	1100, 2110.1 (Cont.1), 3110.1 (Cont. 1)
Amortization	1030
Ancillary services	
Expense	2220.5, 3220.5
Revenue	2210.5, 3210.2
Asset accounts	
General fund	2110.1 - 2120.1
Restricted funds	2140.1 - 2140.3
Assets, defined	1010 (Cont. 1)
Assets whose use is limited	1240, 2110.2, 3110.3
Auditing fees	2240 (Cont. 1), 3240.4

-- B --

Bad debt vs. charity care	1064
Balance sheet account numbers.....	2011
Beauty and barber expenses	3220.7, 4020.4 (Cont. 5)
Bed-hold revenue.....	3210.1
Benefits, employee	2240, 3240.2
Benefits, post-retirement.....	1270
Board designated assets	1240
Bonds payable	2120.4, 3120.3
Bonuses	3240.1
Book value of depreciable assets	1160 (Cont. 1)
Buildings and improvements.....	2110.3, 3110.0 (Cont. 1)
Bulletin board system.....	4020.1

-- C --

Capital	2130.3, 3140.1
Capitalization	1170
Capitalized lease obligations	3120.3, 2120.4

TOPICAL INDEX

-- C --

Page

Capital lease	1180
Capitation contract	1062 (Cont. 1)
Capitation fee	1062
Cash	
General fund	2110.1, 3110.1
Restricted funds	2140.1, 2140.2, 2140.3, 3140.1, 3140.2, 3140.4
Cash basis accounting	1020
Cash discounts on purchases	2220.1, 3210.4 (Cont. 1)
Cash - limited use	2110.2
Census information	
Admissions and discharges	4020.6
Licensed beds	4020.6
Patient days	4020.5
Certified nurse assistants (CNAs)	3240.1 (Cont. 1)
Changes in accounting	1213
Charity adjustments	1063, 2210.4, 3210.3
Charity care vs. bad debt	1064
Chart of accounts	
Balance sheet	2110.1
Income statement	2210.2
Natural classification of expense	2240
Subclassifications of patient revenue and deductions	2230
Cleaning supplies	2240 (Cont. 1), 3240.4 (Cont. 1)
Clerical and other administrative	2240, 3240.2
Collection agencies	2240 (Cont. 2), 3240.6
Common stock	2130.3, 3130.2
Consistency	1013
Consolidations, reporting of	1320
Construction-in-progress	2110.4, 3110.3 (Cont. 2)
Construction loans	2120.4, 3120.3
Consulting and management fees	2240 (Cont. 1), 3240.4
Continuing care contracts	1250
Contracting facility	1062
Contractual adjustments	1061, 2210.4, 3210.3
Copayment	1062
Cost, historical	1016
Cost report, see Integrated Disclosure Medi-Cal Cost Report	
Cost report settlements	1062, 1213, 3110.1 (Cont. 1), 3120.1 (Cont. 1)
Current assets	2110.1, 3110.1
Current liabilities	2120.1, 3120.1

TOPICAL INDEX

-- D --

Page

Deductions from revenue.....	2210.4, 3210.3
Deferred credits	2120.3, 3120.3
Deferred income taxes.....	2120.3, 3120.3
Deferred third-party income	2120.3, 3120.3
Deficit Reduction Act (DEFRA).....	4020.4 (Cont. 1)
Deposits and other assets	2110.5, 3110.5
Depreciation and amortization	
Defined.....	1030
Straight-line method.....	1160
Depreciation and amortization expenses.....	2220.5, 3220.3
Developmentally disabled care	
Expense	2220.1, 3220.1 (Cont. 1)
Revenue.....	2210.2, 3210.1
Dietary.....	2220.2, 3220.2 (Cont. 1)
Direct expenses, other (optional detail)	2240 (Cont. 2), 3240.6
Director of Nursing	5101
Discharges	4020.6
Diskette reporting.....	4020.1
Divisional equity	2130.3, 3140.1
Divisional fund balance	2130.3, 3130.2
Donated property, plant and equipment.....	2130.3, 3130.2
Donated supplies	2210.4, 3210.4
Donated supplies and services, valuation of.....	1051
Drug sales, nonpatient.....	2220.1, 3210.4 (Cont. 1)
Due date, reporting	4020.1 (Cont. 1)
Due from other funds	2140.1 - 2140.3, 3140.2, 3140.4
Due from restricted funds.....	2110.1 (Cont. 1), 3110.1 (Cont. 1)
Due to endowment fund.....	2140.5, 3140.4, 3140.6
Due to general fund	2140.5, 2140.6, 3140.4, 3140.6, 3210
Due to plant replacement and expansion fund	2140.5, 3140.6, 3210
Due to restricted funds.....	2120.1 (Cont. 1), 3120.1 (Cont. 1)
Due to specific purpose fund	2140.5, 2140.6, 3140.4, 3210
Dues and subscriptions.....	2240 (Cont. 2), 3240.6

-- E --

Education - nursing, inservice.....	1142, 2220.2, 3220.2 (Cont. 3)
Electricity - utilities	2240 (Cont. 2), 3240.6
Employee benefits	2240, 3240.2
Employee turnover.....	4020.17 (Cont. 3)
Employee wearing apparel	2240 (Cont. 1), 3240.4 (Cont. 1)
Endowment fund	
Defined.....	1211
Fund assets.....	2140.3, 3140.4
Liabilities and fund balance.....	2140.6, 3140.6, 3210
Equipment.....	2110.3, 3110.3 (Cont. 1)

TOPICAL INDEX

-- E --

Page

Equity	
Investor-owned corporation or division	2130.3, 3130.2
Investor-owned partnership/proprietorship.....	2130.3, 3140.1
Not-for-profit	2130.3, 3130.2
Estimation	1040
Expense accounts	
Ancillary services	2220.5, 3220.5
Classification of	1110
Nonhealth care	2220.8, 3220.7
Other	2220.5, 3220.4
Property.....	2220.5, 3220.3
Routine services.....	2220.1, 3220.1
Support services	2220.2, 3220.2
Expense, natural classifications of.....	2240, 3240.1
Extraordinary items	1211, 2220.8, 3230

-- F --

FICA.....	2240, 3240.3
Financial accounting	1010
Financial status classification.....	3230
Food sales, nonpatient.....	2210.4, 3210.4
FUI	2240, 3240.3
Fund accounting	1200
Fund balance	2130.3, 3130.2

-- G --

Page

Gas - utilities	2240 (Cont. 2), 3240.6
General fund	
Assets	2110.1, 3110.1
Equity	2130.3, 3130.2
Liabilities	2120.1, 3120.1
Geriatric nurse practitioner.....	2240, 3240.1 (Cont. 1)
Goodwill	2110.5, 3110.5
Government accounting standards	1240
Governmental support	1240

TOPICAL INDEX

-- H --

Page

Hair trims.....	3210.2, 4020.4 (Cont. 1)
Health insurance.....	2240, 3240.3
Health maintenance organization (HMO).....	1062
Historical cost.....	1015
Holiday pay.....	2240, 3240.3
Home health services	
Expense.....	2220.5, 3220.5 (Cont. 1)
Revenue.....	2210.2, 3210.2
Home office transactions.....	1131
Hospice inpatient care	
Expense.....	2220.1, 3220.2
Revenue.....	2210.2, 3210.1
Housekeeping.....	2220.2, 3220.2 (Cont. 1)

-- I --

I.V. solutions.....	2240 (Cont. 1), 3240.1 (Cont. 1)
Inclusive rate facilities.....	1070
Income statement account numbers.....	2012
Income taxes.....	1150 (Cont. 1), 1290
Income taxes payable.....	2120.1 (Cont. 1), 3120.1 (Cont. 1)
Incontinency care.....	3210.1
Indenture agreements.....	1250
Inhalation Therapy (see Respiratory therapy)	
Inservice education - nursing.....	1142, 2220.2, 3220.2 (Cont. 3)
Instructions for completing reporting forms.....	4020.1
Intangible assets.....	2110.5, 3110.5
Integrated Disclosure and Medi-Cal Cost Report.....	Ch. 4000
Interest - other.....	2220.5, 3220.4
Interest - property, plant and equipment.....	2220.5, 3220.4
Intermediate care	
Expense.....	2220.1, 3220.2 (Cont. 1)
Revenue.....	2210.2, 3210.1
Inventories.....	2110.2, 3110.1 (Cont. 1)
Inventory, supplies.....	1190
Investments and other assets	
General fund.....	2110.4, 3110.5
Restricted funds.....	2140.1, 2140.2, 2140.3, 3140.1, 3140.2, 3140.4
Investments in property, plant and equipment.....	2110.4, 3110.5
Investments, other.....	2110.5, 3110.5

-- J --

Job title examples.....	3250
-------------------------	------

TOPICAL INDEX

-- L --

Page

Laboratory	
Expense	2220.5, 3220.5 (Cont. 1)
Revenue	2210.2, 3210.2
Labor turnover	4020.17 (Cont. 3)
Land	2110.3, 3110.3
Land improvements	2110.3, 3110.3 (Cont. 1)
Laundry and linen	
Expense	2220.2, 3220.2 (Cont. 1)
Revenue	2210.4, 3210.4
Laundry pounds processed	4020.4 (Cont. 3)
Leasehold improvements	2110.3, 3110.3 (Cont. 1)
Leases and rentals	2220.5, 3220.3, 3240.6 (Cont. 1)
Leases, valuation of	1180
Leave of absence	3210.1
Legal fees	2240 (Cont. 1), 3240.4
Liabilities, defined	1010 (Cont. 1)
Liability accounts	
General fund	2120.1 - 2120.4
Restricted funds	2140.5, 2140.6
Licensed vocational nurses (LVNs)	2240, 3240.1 (Cont. 1)
Licenses and taxes	2240 (Cont. 2), 3240.6 (Cont. 1)
Life insurance	2240, 3240.3
Limited use assets	1240, 2110.2, 3110.3
Linen and bedding	2240 (Cont. 1), 3240.4 (Cont. 1)
Long-term debt	2120.3, 3120.3

-- M --

Maintenance and repairs	2240 (Cont. 2), 3240.6
Malpractice claims	1270
Managed care	1062
Management services (purchased)	2240 (Cont. 1) - 2240 (Cont. 2), 3240.6
Marketable equity securities, valuation of	1320
Marketable securities	2110.1, 3110.1
Marketable securities, limited use	2110.2, 3110.3
Matching principle	1021
Materiality	1016
Meals served	4020.4 (Cont. 3)
Medi-Cal Cost Report, see Integrated Disclosure and Medi-Cal Cost Report	
Medical director	2240 (Cont. 1), 3240.3
Medical records	2220.1, 3220.2 (Cont. 3)
Medical records and abstract sales	2220.1, 3210.4 (Cont. 1)
Medical records consultant	2240 (Cont. 1), 3240.3

TOPICAL INDEX

-- M --

Page

Medi-Cal reimbursement.....	1062 (Cont. 1)
Medicare cost report settlements.....	1062
Medicare interim reimbursement rate (MIRR).....	1061
Medicare reimbursement.....	1061, 1062
Member, prepaid healthcare plan.....	1062
Mentally disordered care	
Expense.....	2220.1, 3220.1 (Cont. 1)
Revenue.....	2210.2, 3210.1
Minor medical equipment and instruments.....	2240 (Cont. 2), 3240.4 (Cont. 1)
Mortgages payable.....	2120.3, 2140.6, 3120.3, 3140.6

-- N --

Natural classifications of expense.....	2240, 3240.1
Noncurrent liabilities, other.....	2120.4, 3120.3
Nonhealth care revenues and expenses.....	1050 (Cont. 1), 1100, 2220.8, 3220.7
Nonpatient drug sales.....	2220.1, 3210.4 (Cont. 1)
Nonpatient food sales.....	2210.4, 3210.4
Nonpatient room rentals.....	2210.4, 3210.4 (Cont. 1)
Nonpatient supplies sales.....	2220.1, 3210.4 (Cont. 1)
Nonreimbursable expenses.....	4020.4 (Cont. 5)
Notes and loans payable, current.....	2120.1, 3120.1
Notes receivable.....	2110.1
Notes under revolving credit.....	2120.4, 3120.3
Numerical coding system.....	2010, 2013.1, 2013.2
Nurse assistants (NAs).....	2240, 3240.1 (Cont. 1)

-- O --

Objective evidence.....	1016
Occupational therapy	
Expense.....	2220.5, 3220.5
Revenue.....	2210.2, 3210.1
Office and administrative supplies.....	2240 (Cont. 1), 3240.4 (Cont. 1)
Operating lease.....	1180
Operating revenues, other.....	2210.4, 3210.4
Orderlies and aides.....	2240, 3240.1 (Cont. 1)
Organizational loan costs.....	2110.5, 3110.6
Orientation.....	3220.2 (Cont. 2)
Other operating revenues.....	2210.4, 3210.4
Overtime.....	3240.1
Owners' equity (defined).....	1010 (Cont. 1)
Oxygen and other medical gases.....	2240 (Cont. 1), 3240.4 (Cont. 1)

TOPICAL INDEX

-- P--

Page

Parking revenue	2210.4, 3210.4 (Cont. 1)
Patient (census) days	4020.5
Patient supplies	
Expense	2220.5, 3220.5
Revenue	2210.2, 3210.2
Patient trust funds	
Asset	2120.1, 3110.6
Defined	1100
Liability	2120.4, 3130.2
Payable to third-party payors for contract settlement	2120.1 (Cont. 1), 3120.1 (Cont. 1)
Payables to related parties, current	2120.1 (Cont. 1), 3120.1 (Cont. 1)
Payables to related parties, noncurrent	2120.4, 3120.3
Payroll taxes	2240, 3240.3
Penalties	4020.1 (Cont. 1)
Pension benefits	2240, 3240.3
Per diem contract	1062
Periodic interim payments (PIP)	1061
Pharmaceutical consultant	2240 (Cont. 1), 3240.3
Pharmaceutical supplies	2240 (Cont. 1), 3240.4 (Cont. 1)
Pharmacy	
Expense	2220.5, 3220.5 (Cont. 1)
Revenue	2210.2, 3210.2
Physical therapy	
Expense	2220.5, 3220.5
Revenue	2210.2, 3210.2
Plant operations and maintenance	2220.2, 3220.2
Plant replacement and expansion fund	
Fund assets	2140.1, 3140.1
Fund liabilities and fund balance	2140.5, 3140.4, 3140.6
Pledges and other receivables	
Defined	1100
General fund	2110.1 (Cont. 1), 3110.1 (Cont. 1)
Restricted funds	2140.1 - 2140.3, 3140.1, 3140.2, 3140.4
Post retirement benefits	1270
Prepaid expenses and other current assets	2110.3, 3110.3
Preferred stock	2130.3, 3130.2
Prior period adjustments	1213
Productive hours and dollars	4020.16
Professional fees	2240, 3240.3
Property expenses	2220.5, 3220.3
Property insurance	2220.5, 3220.4
Property, plant, and equipment	2110.3, 3110.3
Property taxes	2220.5, 3220.3
Provision for bad debts	2220.5, 3220.1
Provision for income taxes	2220.8, 3220.7
Psychiatric technicians	2240, 3240.2
Purchased services (optional detail)	2240 (Cont. 2), 3240.6

TOPICAL INDEX

-- R --

Page

Radio charges.....	2210.4, 3210.4 (Cont. 1)
Radiology	3220.7
Raw food.....	2240 (Cont. 1), 3240.4 (Cont. 1)
Rebates.....	2220.1, 3210.4 (Cont. 1)
Receivables from related parties, current	2110.2, 3110.3
Receivables from related parties, noncurrent	2110.5, 3110.5
Receivables from third-party payors	2110.1 (Cont. 1), 3110.1 (Cont. 1)
Refunds.....	2220.4, 3210.4 (Cont. 1)
Registered nurses (RNs)	2240, 3240.1 (Cont. 1)
Related party transactions	1142
Related persons and organizations	4020.19
Rentals and leases	2220.5, 3220.3, 3240.6 (Cont. 1)
Repairs and maintenance	2240 (Cont. 2), 3240.6
Reporting forms, listing of	4010
Reporting period	4020.1
Research.....	1132
Respiratory therapy	
Expense	2220.5, 3220.5
Revenue.....	2210.2, 3210.1
Respite care.....	3220.2
Restricted funds.....	2140.1, 3140.1
Retained earnings.....	2130.2, 3130.2
Retirement benefits.....	2240, 3240.3
Revenue	
Classification of.....	1050
Recording of.....	1052
Revenue accounts	
Ancillary services revenue	2210.2, 3210.2
Developmentally disabled care	2210.2, 3210.1
Hospice inpatient care.....	2210.2, 3210.1
Intermediate care	2210.2, 3210.1
Mentally disordered care.....	2210.2, 3210.1
Nonhealth care.....	2210.8, 3210.7
Other operating revenues	2210.2, 3210.4
Other routine services	2210.2, 3210.1
Skilled nursing care.....	2210.2, 3210.1
Sub-acute care.....	2210.2, 3210.1
Revenue offsets	4020.2
Room rentals, nonpatient.....	2220.1, 3210.4 (Cont. 1)
Routine service expenses.....	2220.1, 3220.1
Routine service revenues	2210.2, 3210.1

TOPICAL INDEX

-- S --

Page

Salaries and wages.....	2240, 3240.1
Scrap and waste, sale of.....	2220.1, 3210.4 (Cont. 2), 3220.1
Securities, valuation of.....	1320
Self-insurance, accounting for	1280
Settlements, cost report	1062
Severance pay	3240.1, 3240.3
Shared services	1240
Sick leave pay.....	2240, 3240.3
Skilled nursing care	
Expense	2220.1, 3220.1
Revenue.....	2210.2, 3210.1
Social service revenue.....	2210.4, 3210.4
Social services	2220.2, 3220.2 (Cont. 2)
Social workers.....	2240, 3240.2
Specialists and technicians.....	2240, 3240.2
Specialized support surfaces	
Expense	2220.5, 3220.3, 3220.4, 3220.5
Revenue.....	2210.2, 3210.1
Specific purpose fund	
Defined.....	1201
Fund liabilities and fund balance.....	2140.5, 3140.6
Fund assets.....	2140.2, 3140.2
Speech pathology	
Expense	2220.5, 3220.5
Revenue.....	2210.2, 3210.1
Speech therapy – see Speech pathology	
Spoon feeding.....	3210.1
Square feet	4020.4 (Cont. 2)
Sub-acute care	
Expense	2220.1, 3220.1
Revenue.....	2210.2, 3210.1
Sub-acute care – pediatric	
Expense	2220.1, 3220.1
Revenue.....	2210.2, 3210.1
Subclassifications of revenue and deductions from revenue.....	2230, 3230
Subscriptions	2240 (Cont. 2), 3240.6
SUI	2240, 3240.3
Supervisors and management	2240, 3240.1
Supplemental expense information.....	4020.4 (Cont. 1)
Supplemental long-term debt information	4020.13
Supplies	2240 (Cont. 1), 3240.4
Supplies inventory.....	1190
Supplies sales, nonpatient.....	2220.1, 3210.4 (Cont. 1)
Support services expenses.....	2220.2, 3220.2

TOPICAL INDEX

-- T --

Page

Taxes and licenses	2240 (Cont. 2), 3240.6 (Cont. 1)
Technicians and specialists	2240, 3240.2
Telephone expense	2240 (Cont. 2), 3240.6
Telephone revenue	2210.4, 3210.4
Television charges	2210.4, 3210.4 (Cont. 1)
Therapist services	2240 (Cont. 1), 3240.4
Timing differences	1150
Training sessions, outside	2240 (Cont. 2), 3240.6
Transfers	1131, 2210.4
Transfers from restricted funds for operating expenses	2210.4, 3210.4
Transitional Inpatient Care	
Expense	2220.1, 3220.1
Revenue	2210.2, 3210.1
Travel expense	2240 (Cont. 2), 3240.6
Treasury stock	2130.3, 3130.2
Trial balance expense adjustments	4020.3
Turnover, employee	4020.17 (Cont. 3)

-- U --

Unamortized loan costs	2110.5, 3110.5
Utilities	2240 (Cont. 2), 3240.6
Utilization review	2240 (Cont. 1), 3220.1, 3240.3

-- V --

Vacation pay	2240, 3240.3
Vending machine commission	2210.4, 3210.4

-- W --

Waste and scrap, sale of	2220.1, 3210.4 (Cont. 2), 3220.1
Water - utilities	2240 (Cont. 2), 3240.6
Worker's compensation insurance	2240, 3240.3

-- X --

X-ray	2220.8, 3220.7
-------------	----------------