

## Account Lineup Type and Sub-Type Definitions

	Type	Revenue	Labor w/Benefits	Contract Labor	Benefits
Income Statement					
Revenue					
Medicare		Use for all forms of Medicare revenue, EXCEPT Physician/NP Billing ( which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)			
Medicare Advantage		Use for all forms of Medicare Advantage revenue, EXCEPT Physician/NP Billing ( which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)			
Medicaid		Use for all forms of Medicaid revenue, EXCEPT Physician/NP Billing ( which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)			
Commercial Benefit		Commercial or Private Insurance revenue paid on a per diem basis			
Commercial FFS		Commercial for Fee-For-Service revenue paid based on number or type of visits or services provided rather than a per diem			
Medicaid R&B (only use with own unit)		Use for Medicaid Room & Board revenue. Only use this if you have your own Unit and have indicated the Category as IP Unit			
Other/R&B (only use with own unit)		Use for "other" Room & Board revenue. Only use this if you have your own IP Unit and have indicated the Category as IP Unit			
Physician/NP Billing		Use for all Physician and Nurse Practitioner billing, EXCEPT consulting physician services, which are Pass-Throughs; use for billing of visits or patient rounds in IP Units. Indirect components of physicians should go to Indirect/Medical Director.			
Self-Pay		Revenue from self paying patients.			
Other/Charity		Pseudo-Revenue for indigent patients; displayed only to demonstrate the value of services provided; not considered collectable			
Adjustments					
Contractual Allowances		Use for write-offs where a partial payment or "contractual amount" is anticipated to be collected AT THE TIME OF ADMISSION			
Bad Debt		Use for write-offs where the amount of payment expected (at the time of admission) is denied or is ultimately not received			
Reserve Allowance		Use in conjunction with the" Allowance for Doubtful Accounts" on the Balance Sheet to adjust the valuation			
Other/Charity		Commonly used as the "reciprocal" debit amount of the Other/Charity Revenue category; used to offset Other/Charity Revenue			
Service Labor					
RN		Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
LPN		Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
HHA/CNA		Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
SW		Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
Spiritual Care		Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement			
Physician/NP		Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician).			
On-Call		Use for any On-Call labor			
Admissions		Any labor associated with performing admissions, regardless of discipline			
Bereavement		Bereavement Coordinator as an employee that receives wages and salaries			
Volunteer Coordinator		Volunteer Coordinator, as an employee that receives wages and salaries			
Call Center		Labor associated with taking calls from patients, families, and outside entities			
Service Per Diem/Visit					
RN		Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
LPN		Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
HHA/CNA		Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
SW		Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
Spiritual Care		Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement			
On-Call		Use for On-Call labor			
Admissions		Any labor associated with performing admissions, regardless of discipline			
Bereavement		Bereavement Coordinator as an employee that receives wages and salaries			
Volunteer Coordinator		Volunteer Coordinator, as an employee that receives wages and salaries			
Call Center		Labor associated with taking calls from patients, families, and outside entities			
Service Contract Labor					
RN		Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
LPN		Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
HHA/CNA		Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
SW		Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
Spiritual Care		Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement			
Physician/NP		Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician). Physician/NPs have a direct revenue stream that can be material.			
On-Call		Use for any contracted On-Call labor			
Admissions		Contract Labor associated with performing admissions, regardless of discipline			
Bereavement		Bereavement Coordinator, receives wages for services that are paid on a contract basis			
Volunteer Coordinator		Volunteer Coordinator, receives wages for services that are paid on a contract basis			
Call Center		Contracted Labor associated with taking calls from patients, families, and outside entities			
Direct Service Mileage					
RN		Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
LPN		Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
HHA/CNA		Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
SW		Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties			
Spiritual Care		Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement			
Physician/NP		Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician).			
On-Call		Use for ANY On-Call labor, this includes employees and contract labor that works any on call schedule			
Admissions		Mileage costs associated with admissions			
Bereavement		Mileage costs associated with the "Hospice" Bereavement function; community Bereavement mileage would not be classified here			
Volunteer Coordinator		Mileage costs associated the Volunteer Coordination function			
Benefits					
Health and Wellness		Benefits associated for Health (4110), Dental(4120), Vision Insurance, Long Term Disability Insurance(4125), Wellness(4220), Employee Health(4170), Cancer Plans, Smoking Cessation Programs and similar.			
Payroll Taxes		Taxes and mandatory insurance such as required Social Security/Medicare (4130), SUTA Unemployment (4150), FUTA Unemployment(4151), Workers Compensation(4160), Local Tax, Privilege Tax and similar.			
Retirement		Benefits for your Retirement Insurance expense such as the company contribution toward pension plans, IRAs, 403B, 401K(4140) or similar.			
All Other		All Other Benefits not captured in the previous buckets such as Employer Paid Life Insurance(4124), Employee Procurement(4200), Tuition Reimbursement(4210), Employee Recognition(4230) and similar.			

Patient-Related	
Ambulance	Ambulance or any form of patient transportation costs
Bio Hazardous	Hazardous waste disposal i.e. Sharps waste, Red Bag waste, Pathological waste, Chemotherapy waste, Pharmaceutical waste
Crisis Care	Cost and Revenue associated with Crisis Care; most Hospices use contract staff; if CC is a major part of your care, then direct ALL CC patient-related and non labor here
Crisis Care Labor	Cost and Revenue associated with Crisis Care; most Hospices use contract staff; if CC is a major part of your care, then direct ALL CC labor here
Dietary	The cost of Contract Dietary Specialists
Dietary Labor	Cost of Dietary Staff that receive benefits
DME	Most Hospices will use this for Durable Medical Equipment; use when contracting for DME services. Hospice Oxygen will go in with DME. i.e. Walkers, Hospital Beds, Lift Chairs, Beside Commodes, Transfer Bench, Lifts, Trapeze Bar.
DME Labor	Durable Medical Equipment Labor; use only if you have a DME service which your Hospice staffs and operates; this is not used by most Hospices
ER	Cost associated with Emergency Room visits
Food	Food expenses should be captured here; this is usually for IP and residential units, does not include dietary supplements
Food/Kitchen Labor	Kitchen Staff Labor should be captured here; this is usually for IP and residential units
Imaging	Imaging Services; example X-rays
Lab	Laboratory and Diagnostics
Linen	Linen; this may be a contracted service or an in-house function of stocking, supplying, and cleaning of bed and bath linens
Medical Supplies	Medical Supplies, any direct patient care needs. i.e. Dressing Aids, Basins, Oral Care, Feeding Tubes, Bed Pads, Colostomy Supplies, Bath Supplies, Mattress Overlays.
Mobile Phone	Only use for mobile phone costs of visiting staff; otherwise, use Indirect Costs/Telephone
Other	Limit this area, it should ONLY be used for items that relate to direct patient care that does not fall into a specific description
Outpatient	Outpatient services that do NOT fall into any other category are recorded here
Oxygen (for Unit Only)	Oxygen for the IP Unit only. Hospice Oxygen should go with DME.
Pagers	Only use for pager costs of visiting staff; otherwise, use Indirect Costs/Pagers
Pharmacy	The cost of medications; should also include any outside Pharmacy consulting services, and Pharmacy Contract Labor if you operate your own Pharmacy. Most Hospices will only use this category as they contract for such services
Pharmacy Labor	Use only if your Hospice staffs and operates its own pharmacy; this is NOT used by most Hospices
Therapies PT/OT/ST	Cost of Physical, Occupational or Speech Therapy required by COPs. This includes the cost of Contract Labor staff and contracted service providers.
Therapies PT/OT/ST Labor	Cost of PT/OT/ST Staff that receive benefits.
Therapies Chemo	Cost of Chemotherapy
Therapies IV/Biol	Includes IV or Biological Therapies, and any other therapy modality not otherwise broken out (radiation therapy for example).
Pass-Through Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity; EXCEPT Contracting Physician, Consulting Physician, Contract GIP, Respite, and Room & Board
Pass-Through Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service; the expense side of Pass-Through Income
Contract Physician Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Contracting Physicians
Contract Physician Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Contracting Physicians
Consulting Physician Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Consulting Physicians
Consulting Physician Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Consulting Physicians
Contract GIP Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to contract GIP
Contract GIP Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Contract GIP
Respite Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Respite
Respite Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Respite
Room & Board Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Room & Board
Room & Board Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Room & Board
Indirect Costs	
<i>Indirect Labor</i>	
Admin Salaries	Administrative salaries and wages such as the CEO, Regional VPs, Administrative Assistants, Reception, etc. Support positions such as clerical support for Finance, should be included with Finance as this emulates the budgetary concern.
Admin Contract Labor	Contract Administrative salaries and wages such as the CEO, Regional VPs, Administrative Assistants, Reception, etc. Support positions such as clerical support for Finance, should be included with Finance as this emulates the budgetary concern.
Clinical Mgt. Salaries	Clinical Management salaries & wages; those that oversee clinical operations (should include any support staff, including supporting assistants)
Clinical Mgt. Contract Labor	Contract Clinical Management salaries & wages; those that oversee clinical operations (should include any support staff, including supporting assistants)
Compliance/QAPI Salaries	Compliance/QAPI salaries & wages (Should include any support staff)
Compliance/QAPI Contract Labor	Contract Compliance/QAPI salaries & wages
Education Salaries	Education Director and support staff. This is for Community Education and not to be confused with Marketing where we are promoting our specific Hospice. (Should include all staff dedicated to the people development function)
Education Contract Labor	Education Director and support staff Contract Labor. This is for Community Education and not to be confused with Marketing where we are promoting our specific Hospice. (Should include all staff dedicated to the people development function)
Finance Salaries	Finance salaries & wages (Should include CFO and any support staff, including supporting assistants)
Finance Contract Labor	Contract Finance salaries & wages (Should include CFO and any support staff, including supporting assistants)
HR Salaries	Human Resource salaries & wages (Should include any support staff)
HR Contract Labor	Contract Human Resource salaries & wages
Marketing Salaries	Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions and any support staff
Marketing Contract Labor	Contract Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions
Medical Director Salaries	Medical Director Salaries. Use the Allocation Table to allocate amounts between Physician clinical patient contact and Indirect Medical Director consulting such as IDT Meetings.
Medical Director Contract Labor	Medical Director Contract Labor. Use the Allocation Table to allocate amounts between Physician clinical patient contact and Indirect Medical Director consulting such as IDT Meetings.
Medical Records Salaries	Medical Records salaries & wages (Should include any support staff)
Medical Records Contract Labor	Contract Medical Records salaries & wages
MIS Salaries	MIS or IT salaries & wages; these are your computer and network people (Should include any support staff)
MIS Contract Labor	Contract MIS or IT salaries & wages; these are your computer and network people
Other Salaries	Use this only for salaries & wages that is not applicable to any other Indirect Labor descriptions
Other Contract Labor	Use this for Indirect Contract Labor that is not applicable to any other Indirect Labor descriptions

<u>Operational Costs</u>	
Accounting/Audit	Accounting/Audit; would include MVI services, audit services, outside accounting services; do not use for internal accounting/finance staff
Answering Service	Answering Service
Bank Service	Bank Service charges and fees
Computer Expenses	Computer Expenses such as software, toner, maintenance and non-capitalized items/software EXCEPT expenses related to your EMR system.
Consulting/Professional Fees	Consulting/Professional Fees
Continuing Education	The cost of education including books, resources, all costs for attending conferences (registration, travel, lodging, meals, etc.)
Copier Expense	Specific Account for Copier Contract and associated expenses
Depreciation-Major Moveables	Use for depreciation expense for non-building related item such as major movables, fixed assets etc. Please lineup your Patient-Management Depreciation to Computer Expense. Lineup company owned fleet vehicles to Indirect Mileage and Patient-Related Mileage based on the utilization in effort to offset the reduced cost of paying mileage.
Dues, Licenses & Subscriptions	Dues, Licenses & Subscriptions. This will NOT include Software, which goes to Computer Expenses.
EMR System	Expenses related to your EMR system. Depreciation for your EMR - Patient Management System should go here.
Insurance - All Other	Use for any Insurance other than Liability or Property
Insurance - Liability	Insurance such as Directors & Officers, Malpractice, Hazard, etc
Interest-Operating	Interest Expense for Operations, such as a line of credit. This is NOT for interest relating to a mortgage or the financing of a building/facility.
Lease/Rent Equipment	Leased equipment not captured in other accounts
Legal	Legal expenses
Maintenance - Equipment	Use for expenses related to Equipment used for Maintenance.
Marketing Other	Marketing materials and activities such as advertising, brochures, displays, exhibitions...
Meeting Expense	Meeting Expense such as supplies for meetings, functions, food, travel for predominantly non-continuing educational meetings
Mileage-Non-Patient	Any mileage not related to direct patient care. Company owned fleet vehicle depreciation should be lineup up here to offset the reduction of paying mileage expense.
Minor Equipment	Small office/non-capitalized items such as file cabinets, book shelves, desk lamps, heavy duty staplers, waste cans, etc.
Miscellaneous	Very few costs should go here and nothing with a significant dollar amount
Office Supplies	Office Supplies such as paper, writing materials, folders, binders, tape, pens, notebooks, etc.
Other Expenses	Other should be used rarely and should have a relatively small amount
Pagers (Non-Patient)	Pager expenses for staff who do not perform direct patient visits as their major responsibility
Postage/Mailings	Postage for non-marketing or fundraising purposes; use for regular correspondence and shipping needs
Printing	Printing for non-marketing or fundraising purposes; use for all other printing
Service Contracts-Operating	Operating Service Contracts; Service Contracts NOT relating to the service and upkeep of a building or facilities
Telehealth	Any additional cost for a visit related to Telehealth
Telehealth Labor	Cost of Telehealth Support Staff that receive benefits
Telephone	Telephone and telecommunicative expenses including mobile phone charges for non-visiting staff
Training-Groups	For expenses relating to the education and training of volunteers
Vehicle Exp-Owned/Lease	Use this for expenses associated with company vehicles (leased or owned)
<u>Facility Costs</u>	
Alarm System	This account is for automated Alarm/Security measures. (Facility or Building Related expense)
Cleaning & Paper	Cleaning and janitorial expenses; include costs to keep the facilities clean and toilet supplies stocked
Depreciation-Building	Use for depreciation expense for building related item such as leasehold improvements, building, etc.
Exterminating	Use for the cost of exterminating insects and pests
Insurance - Property	Use for Property Insurance
Interest-Facility	Use for interest related to buildings and facilities such as a mortgage or other financing instruments
Landscaping	Landscaping and grounds keeping expenses; lawn services, plant maintenance, mulching, etc.
Maintenance - Building	Maintenance expenses; these include painting, repairs, minor replacement costs, etc.
Maintenance Salaries	Maintenance Salaries and Wages; Paid maintenance staff
Other-Facility	Use for all building-related costs that do not fit any other category
Property Taxes	Property taxes on land, structures, building, or facility
Rent	Rent of a structure, building, or facility (occupancy expense)
Service Contracts-Facilities	Use for all service contract costs that are related to a building or facility; such as garbage removal, inspections, monitoring arrangements, etc.
Utilities	Utilities costs such as water, natural gas, electricity, sewer, etc.
<b>Interest &amp; Investment Income</b>	
Interest Income	Income earned from interest on cash and other near-cash assets
Investment Income	Income from investments in bonds, securities, T-Bills, CDs, etc.
Medicare/Medicaid Interest	Interest paid by Medicare or Medicaid for delayed payment
Realized Gain/Loss on Disposals	Use for the actual losses from the "disposal" of assets; can be tangible assets like computers or office equipment or money vehicles
Unrealized Gains/Loss	Use for estimated gains or losses from assets if the assets were to be sold or "disposed of" as of the balance sheet date
Other	Other types of investment income not fitting any of the above categories. Keep to a minimum.
<b>Development Income</b>	
Contributions	Donations and general community support not associated with specific fundraising event
Memorials	Monies received in Memorial of deceased
United Way	Monies received from the United Way
Bequests	Use for amounts left to the organization in wills or other appropriations after the death
Endowment	Monies given to the Hospice for future perpetuation of the program; can also be designated as special purpose
Grants-Support Only (not for specific pro	Use only for grants that are more of a gift than to fund a specific program
FundRaising	Monies received from specific fundraising events or functions. I.E. Tree of Lights, Golf-a-Thon, Bike for Hospice, Galas, etc.
In-Kind Income (to give credit to Develop	Payment made in the form of goods and services rather than cash
Other	Use only if the type of Development Income does not fit any of the other categories
<b>Development Costs</b>	
Development Labor	Development or Fundraising Staff Salaries
Development Other	The other costs associated with the operation of the Development or Fundraising department
Development-FundRaising	Use for the cost of fundraising events and functions

**Special Bereavement Program**

Special Bereavement Labor	Use for Special and Community Bereavement salaries & wages; these are NOT traditional bereavement for Hospice patients but additional programs and functions
Special Bereavement Other	Use for other costs of operating a Special and Community Bereavement program

**Extracurricular Programs**

Bake Sale Revenue	Revenue from your Bake Sale program. This program was setup on the Setup tab.
Bake Sale Labor	This area captures the labor and benefits for your Bake Sale program.
Bake Sale Other	This area captures Other expenses for your Bake Sale program.
Bike-A-Thon Revenue	Revenue from your Bike-A-Thon program. This program was setup on the Setup tab.
Bike-A-Thon Labor	This area captures the labor and benefits for your Bike-A-Thon program.
Bike-A-Thon Other	This area captures Other expenses for your Bike-A-Thon program.
Butterfly Release Revenue	Revenue from your Butterfly Release program. This program was setup on the Setup tab.
Butterfly Release Labor	This area captures the labor and benefits for your Butterfly Release program.
Butterfly Release Other	This area captures Other expenses for your Butterfly Release program.
Golf-A-Thon Revenue	Revenue from your Golf-A-Thon program. This program was setup on the Setup tab.
Golf-A-Thon Labor	This area captures the labor and benefits for your Golf-A-Thon program.
Golf-A-Thon Other	This area captures Other expenses for your Golf-A-Thon program.
Grants - Fundraising Revenue	Revenue from your Grants - Fundraising program. This program was setup on the Setup tab.
Grants - Fundraising Labor	This area captures the labor and benefits for your Grants - Fundraising program.
Grants - Fundraising Other	This area captures Other expenses for your Grants - Fundraising program.
Tree of Lights Revenue	Revenue from your Tree of Lights program. This program was setup on the Setup tab.
Tree of Lights Labor	This area captures the labor and benefits for your Tree of Lights program.
Tree of Lights Other	This area captures Other expenses for your Tree of Lights program.
Grants - Program Revenue	Revenue from your Grants - Program program. This program was setup on the Setup tab.
Grants - Program Labor	This area captures the labor and benefits for your Grants - Program program.
Grants - Program Other	This area captures Other expenses for your Grants - Program program.
Kids Camp Revenue	Revenue from your Kids Camp program. This program was setup on the Setup tab.
Kids Camp Labor	This area captures the labor and benefits for your Kids Camp program.
Kids Camp Other	This area captures Other expenses for your Kids Camp program.
Pediatric Revenue	Revenue from your Pediatric program. This program was setup on the Setup tab.
Pediatric Labor	This area captures the labor and benefits for your Pediatric program.
Pediatric Other	This area captures Other expenses for your Pediatric program.
Thrift Store Revenue	Revenue from your Thrift Store program. This program was setup on the Setup tab.
Thrift Store Labor	This area captures the labor and benefits for your Thrift Store program.
Thrift Store Other	This area captures Other expenses for your Thrift Store program.
Program [1-6] Revenue	Revenue from your program. This program was setup on the Setup tab.
Program [1-6] Labor	This area captures the labor and benefits for your program.
Program [1-6] Other	This area captures Other expenses for your program.
In-Kind Expense	To offset the In-Kind Income
Board Designated Items	Items designated by the Board that would skew financial statements; research & development costs, feasibility studies, etc.
Donor Restricted Items	Items designated by the Donor and that might otherwise skew financial statements
Other Program Labor	Spare line for optional future Other Program Labor
Non-C.O.P. Therapies Labor	Use for the labor and benefits associated with Additional Therapies provided but not required per CoP
Non-C.O.P. Therapies Other	Use for the non-labor amounts associated with Additional Therapies provided but not required per CoP

**Additional**

CAP Overage	CAP Overage payments
Corporate Tax	The Corporate Tax For Profit Hospice organizations must pay.

# Balance Sheet

## Assets

Petty Cash	Cash for small expenditures
Operating Accounts	For normal operational disbursements
Accounts Receivable-Patient Accounts	Amounts billed but not received for patient services.
Grants Receivable	Amounts due for grants that relate to patient care
Pledges Receivable	Amounts due for pledges and promises to give
Other Receivable	Amounts due for other receivables that do not fit the receivables types, such as Sales Tax Refunds.
Allowance for Doubtful Accounts	An estimate or provision for amounts in Receivables that are expected NOT to be collected
Due From	Amounts owed to the organization from an entity
Short-Term Investments	Investments with a maturity date less than 1 year and greater than 90 days
Inventory	Inventory balance; Medications, Medical Supplies
Prepaid Expense	Expenses that are paid in advance
Prepaid Insurance	Insurance amounts paid in advance
Deposits	Monies that are held for security
Long-Term Investments	Investments with a maturity date greater than 1 year
Investments-Valuation Allowance	Accounts used to "adjust" the value of LT Investments
Fixed Assets	This is only used if a Trial Balance has no further breakout of depreciable assets
Land	Land holdings
Land Improvements	Land improvements of a permanent and material nature
Buildings	Building or structure purchases
Leasehold Improvements	Building or facility improvements and renovations
Fixed Equipment	Assets that can not be easily moved and are of a permanent nature
Automobiles & Trucks	Vehicles
Major Moveable	Assets that can be relocated with relative ease like desks, computers, copy machines, etc.
Minor Equipment (nondepreciable)	No depreciation is associated with this type
Restricted Assets	Assets set aside for a particular purpose
Other Fixed Assets	Use for assets that require amortization or do not fit any of the above categories
Accumulated Depreciation	Accumulated depreciation for the related type
Land Improvements-Accumulated Depre	Accumulated depreciation for the related type
Buildings-Accumulated Depreciation	Accumulated depreciation for the related type
Leasehold Improvements-Accumulated	Accumulated depreciation for the related type
Fixed Equipment-Accumulated Deprecia	Accumulated depreciation for the related type
Automobiles & Trucks-Accumulated Dep	Accumulated depreciation for the related type
Major Moveable-Accumulated Depreciati	Accumulated depreciation for the related type
Restricted Assets-Accumulated.Deprecia	Accumulated depreciation for the related type
Other Assets	Other assets that do not fit any of the types listed above

## Liabilities

Accounts Payable	Amounts owed, but not paid, for general operations of the entity other than those additional A/P accounts listed below
Unvouchered Accounts Payable	Accrued expenses that have not been posted in the A/P module
Due To	Amounts owed, but not paid to an entity
Accrued Contract IP Beds	Accounts for accrued contract IP bed expense
Accrued Nursing Home Room & Board	Accounts for accrued contract Room & Board expense
Accrued Payroll	Use for accrued Payroll
Accrued Vacation Payable	Use for accrued Vacation
Accrued PTO-Paid Time Off	Use for PTO (Paid Time Off)
PR Withholding Payable-Federal Taxes	Use for liabilities relating to Federal Income Taxes
PR Withholding Payable-State Taxes	Use for liabilities relating to State Income Taxes
PR Withholding Payable-FICA/SS Taxes	Use for liabilities relating to FICA/SS Taxes
PR Withholding Payable-SUI Taxes	Use for liabilities relating to State Unemployment Taxes
PR Withholding Payable-Other Taxes	Use for liabilities relating to other taxes that do not fit into another type
PR Deduction-Health Insurance	Use for liabilities relating to Health Insurance
PR Deduction-Dental	Use for liabilities relating to Dental Insurance
PR Deduction-Life Insurance	Use for liabilities relating to Life Insurance
PR Deduction-TSA	Use for liabilities relating to TSA (tax sheltered annuity type items)
PR Deduction-Garnished Wages	Use for liabilities relating to garnished wages
PR Deduction-Reimbursement Account	Use for liabilities relating to employee reimbursement plans
PR Deduction-Child/Spouse Life	Use for liabilities relating to Life Insurance for dependents
PR Deduction-Long Term Care	Use for liabilities relating to Nursing Home Care Insurance
PR Deduction-Miscellaneous	Use for liabilities relating to "other" items that do not fit the other categories
PR Deduction-401(k)	Use for liabilities relating to pension or retirement accounts
Flex Benefit Claims Payable	Use for liabilities relating to plans with "flex benefits"
Other Current Liabilities	Use for other liabilities that are "current"; i.e. need to be paid within 1 year
Unearned Income	Use for liabilities relating to unearned revenue
Long-Term Liability	Use for liabilities not payable in the next 12 months

## FundBalance/RetainedEarnings

FundBalance RetainedEarnings	Represents net assets; the value of assets less liabilities
Temporarily Restricted	Funds that are designated for a specific purpose with time limitations
Permanently Restricted	Funds that are designated for a specific purpose that have no time limitations