

97017 Special Accounting Requirements and Account Codes

(a)

Health facilities shall segregate accounts between unrestricted funds and restricted funds. Within the restricted fund classification shall be such funds as specific purpose funds, endowment funds, plant replacement and expansion funds, and other special purpose funds.

(b)

All hospitals shall use in their books and records the account coding structure specified in the "Accounting and Reporting Manual for California Hospitals" as specified by Section 97018.

(c)

All long-term care facilities shall use in their books and records the account coding structure specified in the "Accounting and Reporting Manual for California Long-term Care Facilities," as specified by Section 97019.