

## **97015 Chart of Accounts**

### **(a)**

All hospitals shall use in their books of account the Chart of Accounts set forth in the "Accounting and Reporting Manual for California Hospitals," as specified by section 97018, except as provided herein. If individual requirements for information make further breakdown of an account necessary, hospitals may use subaccounts provided they can be combined into the prescribed account framework for reporting purposes.

### **(b)**

All long-term care facilities shall use in their books of account the Chart of Accounts set forth in the "Accounting and Reporting Manual for California Long-term Care Facilities" as specified by Section 97019, except as provided herein. If individual requirements for information make further breakdown of an account necessary, long-term care facilities may use subaccounts provided they can be combined into the prescribed account framework for reporting purposes.