

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR
CALIFORNIA LONG-TERM CARE FACILITIES

TABLE OF CONTENTS

	<u>Chapter</u>
Foreword	
Revision Record	
Introduction	0000
Accounting Principles and Concepts	1000
Chart of Accounts	2000
Account Descriptions	3000
Reporting Requirements and Instructions	4000
Interpretations	5000
Appendices:	
Account Distribution Index	A
Glossary	B
Monthly Closing Checklist	C
Internal Control	D
Bookkeeping	E
Health Data & Advisory Council Consolidation Act and Related Regulations	F
Extension and Appeal Procedures	G
Topical Index	