

Section 242 Mortgage Insurance for Hospitals Program ACCOUNT GROUPINGS

The following chart showings the typical accounts that are included in the account heading for entry into the Quarterly Data request. This chart is not intended to restrict the separate accounts that a hospital may have on its balance sheet. Certain headings have been omitted such as Accumulated Depreciation or Net Patient Revenue as the heading itself is self-definitive and standard throughout the healthcare industry. Additional accounts should be classified based on the pattern.

Main Heading	Typical Accounts
Cash and Temporary Investments	Cash Cash on hand Savings Checking CDs Marketable securities Investments Short-term investments Assets limited as to use-current portion only
Accounts Receivable, Net	Patient Accounts Receivable net
Accounts Receivable, Gross	Patient Accounts Receivable gross
Other Receivable	Other Receivable
Qualified Liquid Investments	Qualified Liquid Investments Board Designated for Capital Improvements Other non-current assets (if investments) LESS amount pledged on line of credit LESS amount pledged on letter of credit LESS amount due to underfunding of self insured fund LESS amount due to underfunding of pension fund
Limited Use or Designated Assets	Assets limited as to use Debt Escrow Fund MRF Deferred financing costs Permanently restricted assets Investment in affiliates Assets tied up by a Letter of Credit (LOC) Self-insured trust Pension Fund Restricted by Donor PLUS amount pledged on line of credit PLUS amount pledged on letter of credit PLUS amount due to underfunding of self insured fund PLUS amounts due to underfunding of pension fund Deferred Tax Asset
Net Plant Property and Equipment	Total Fixed Assets (net of accumulated depreciation) Property and equipment, net Property, Plant and Equipment Land Improvement Real Estate

	Building Improvement Leasehold Improvements Right of Use (Leased) Assets Construction in Progress With related accumulated depreciation accounts
Accounts Payable	Accounts Payable Trade Accounts Payable Other, Construction & retainage payable
Accrued Expenses	Accrued Expenses Accrued interest payable Other Accrued Expenses
Current Portion of Long-Term Debt and Leases	Current portion of capital debt Current portion of mortgages Current portion of notes payable Current portion of long term lease obligations Current portion of equipment purchases
Total Other Current Liabilities	Other current liabilities Accrued Salaries & Benefits Payables to 3rd party payors Other Due to related entity
Long-Term Debt & Leases	Mortgages Payable Lease Obligations Deferred Financing Costs (FASB)
Total Other Long-Term Liabilities	Other long-term debt Minority interest in Consolidated Sub Other Non-current Deferred Revenues Deferred tax liability
Net Assets without Donor Restriction	Unrestricted Common stock issued and outstanding Common stock shares Retained earnings Paid in capital Partner's Capital Invested in capital assets net of related debt
Net Assets with Donor Restriction	Donor Restricted Net Assets Follow FASB as appropriate
Other Operating Revenues	Other operating revenue Rental income Cafeteria sales Rental of space Amounts received from Related Organizations offset by operating expenses Release of Temporarily Restricted Assets for operating purposes Certain permitted tax revenues[1]

	Total Other Operating Revenue
Total Salaries and Wages	Salaries and Wages (Do not include salaries and wages for physician employees unless employed as other than a physician such as a CEO who is also a physician.)
Salaries and Wages -Physician	Salaries & wages of physicians
Employee Benefits	
Professional Fees	Contract Physician Fees
Total Supply Expense	Supplies Purchased services and other contract services Utilities Insurance Other expenses [Note: some hospitals prefer to exclude utilities, insurance, and other expenses from supply expense and restrict this account to supplies, office supplies, central sterile supply, etc. This is also acceptable to group these items in a separate grouping titled "Other Operating Expenses."]
Non-operating Revenue	Non-operating revenue Contributions Grants Interest income Investment income net of expense Net realized gains & investment income Net assets released from restrictions for capital assets Gain on disposal of property and equipment Income less expenses of non-mortgaged entities Minority interest in consolidated subsidiary
Non-operating Expense	Non-operating expense Non-operating losses Change in additional minimum pension liability Loss on sale of assets Loss on disposal of assets Loss on disposal of property and equipment
Extraordinary Items and Income Taxes	Cumulative effect of accounting change Gains or losses on the extinguishment of debt Accelerated depreciation due to the HUD insured project Income taxes unless specifically permitted otherwise Losses or Gains from sale of equipment Losses or Gains from discontinued operations
Other Changes in Net Assets	This is a catch-all field for any other causes for changes in Net Assets such as a change in accounting principle, distribution (or contributions) of Net Assets, an increase or decrease due to restatement of prior period earnings, gifts of permanently restricted assets, additional paid in capital, etc. It is equal to the current period total net assets less the amount of total net assets from the prior year annual financial statements, less unrecognized gains and losses, less changes in temporarily restricted assets.

[1] Tax fee programs where a hospital pays a “fee or contribution” and then receives increased Disproportionate Share Funds back may be included in Other Operating Income. Other tax revenue may be included if permitted by HUD.