

Healthcare Business Specialists		
Example Chart of Accounts		
For Year 20XX		
Account Type	Account Name	Account Number
Asset	Bank Account	100-00-0000
Asset	Secondary Bank Account	100-00-0001
Asset	Accounts Receivable	100-00-0010
Asset	Medical Equipment	100-00-0020
Asset	Medical Equipment - Accumulated Depreciation	100-00-2720
Asset	Building & Fixtures	100-00-0021
Asset	Building & Fixtures - Accumulated Depreciation	100-00-4421
Asset	Equipment	100-00-0022
Asset	Equipment - Accumulated Depreciation	100-00-4522
Asset	Office Equipment	100-00-0023
Asset	Office Equipment - Accumulated Depreciation	100-00-6123
Asset	Land	100-00-0024
Asset	Petty Cash	100-00-0030
Asset	Refundable Deposits	100-00-0040
Liability	Accounts Payable	200-00-0000
Liability	941 Tax Payable	200-00-0010
Liability	FUTA	200-00-0011
Liability	SUTA	200-00-0012
Liability	Federal Income Taxes Payable	200-00-0020
Liability	State Income Taxes Payable	200-00-0021
Liability	Loans Payable	200-00-0030
Liability	Payroll Liabilities	200-00-0040
Equity	Capital Stock	300-00-0010
Equity	Treasury Stock	300-00-0020
Equity	Retained Earnings	300-00-0030
Equity	Partner Distributions	300-00-0040
Revenue	Fees	400-00-0010
Revenue	Fees: Patient Fees	400-00-0011
Revenue	Fees: Consultation Fees	400-00-0012
Revenue	Refunds	400-00-0020
Expenses	Physician Salaries	500-00-0100
Expenses	Physician Assistant Salaries	500-00-0200
Expenses	Nurse Practitioner Salaries	500-00-0300
Expenses	Visiting RN Compensation	500-00-0500
Expenses	Visiting LPN Compensation	500-00-0600
Expenses	Clinical Psychologist Salaries	500-00-0700
Expenses	Social Worker Salaries	500-00-0800
Expenses	Laboratory Technician Salaries	500-00-0900
Expenses	Other Nurse Salaries	500-00-1000
Expenses	Transcription Salaries	500-00-1001
Expenses	Contract Labor	500-00-1002
Expenses	Agreed Upon Physician Services	500-00-1500

Expenses	Agreed Upon Physician Supervision	500-00-1600
Expenses	Medical Supplies	500-00-2500
Expenses	Transportation	500-00-2600
Expenses	Depreciation of Medical Equipment	500-00-2700
Expenses	Professional Liability Insurance	500-00-2800
Expenses	Allowable GME	500-00-2900
Expenses	Pnuemococcal Vaccine & Med Supplies	500-00-3000
Expenses	Influenza Vaccine & Med Supplies	500-00-3100
Expenses	CME, Dues, Licenses, and Subscriptions	500-00-3200
Expenses	Electronic Health Records	500-00-3201
Expenses	Small Equipment	500-00-3202
Expenses	Rent	500-00-4000
Expenses	Insurance	500-00-4100
Expenses	Interest	500-00-4200
Expenses	Utilities	500-00-4300
Expenses	Depreciation of Building and Fixtures	500-00-4400
Expenses	Depreciation of Equipment	500-00-4500
Expenses	Housekeeping and Maintenance	500-00-4600
Expenses	Property Tax	500-00-4700
Expenses	Office Salaries	500-00-6000
Expenses	Depreciation of Office Equipment	500-00-6100
Expenses	Office Supplies	500-00-6200
Expenses	Legal	500-00-6300
Expenses	Accounting	500-00-6400
Expenses	Administrative Insurance	500-00-6500
Expenses	Telephone	500-00-6600
Expenses	Fringe Benefits & Payroll Taxes	500-00-6700
Expenses	Billing Service	500-00-6800
Expenses	Miscellaneous	500-00-6801
Expenses	Non-Allowable Costs	500-00-6802
Expenses	Corporate Administrative Allocation	500-00-6803
Expenses	Pharmacy	500-00-7500
Expenses	Dental	500-00-7600
Expenses	Optometry	500-00-7700
Expenses	Non-Allowable GME Pass Through Costs	500-00-7800
Expenses	Telehealth	500-00-7900
Expenses	Chronic Care Management	500-00-8000
Expenses	EPSDT/Physicals	500-00-8100
Expenses	Hospital	500-00-8101
Expenses	Private Practice	500-00-8102
Expenses	Laboratory	500-00-8103
Expenses	Radiology	500-00-8104