

Chart of Accounts: Departments, Locations, General Ledger and Grant Codes

DEPARTMENT		LOCATION	
Code	Department Name	Code	Location Name
0002	Administration	0001	421 Fallsway
0003	Security & Facilities	0005	West Baltimore - Grace
0004	Development	0012	Mobile Clinic
0005	Medical	0017	Baltimore County - 9150
0006	Behavioral Health	0045	ODB Dental Clinic
0007	Dental	0048	Convalescent Care - CCP
0008	Health Informatics	0049	Sojourner Place at Oliver
0011	Psychiatry		
0012	Communications		
0013	Engagement & Policy		
0016	Quality Improvement		
0017	Population Health & Care Coordination		
0020	National Policy		
0021	Practice Operations		
0022	Finance		
0023	Human Resources		
0024	Supportive Services		
0025	Information Technology		
0027	Housing Services		
0030	Pediatrics & Family Medicine		
0032	Real Estate		
0038	Nursing		

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GENERAL

LEDGER Code GL Name

1001 Cash - PNC Operating
 1004 Cash - PNC Capital
 1006 Cash - M&T Capital
 1007 Cash - M&T Money Market
 1011 Cash - M&T Board Designated
 1016 Cash-PNC Money Market
 1018 US Bank-Patient
 1080 Petty Cash
 1102 Investment - Brown Advisory #0016
 1106 Investments-Brown Advisory #0127
 1110 Investments-Endowment
 1200 Billing Receivable
 1299 Billing Receivable - Allowance
 1300 Grants Receivable
 1301 Unbilled Grants Receivable
 1305 Fee for Service Receivable
 1308 ACIS Pilot Receivable
 1320 Accounts Receivable - Other
 1323 Due From Landlords
 1330 A/R Employee Loans
 1347 S/T Developer Fee Receivable
 1348 L/T Developer Fee Receivable
 1350 Accrued Revenue
 1400 Prepaid Expenses
 1404 Prepaid Event Expenses
 1405 Prepaid Gift Cards
 1407 Prepaid Rent
 1410 Prepaid Insurance
 1414 Prepaid Capital Exp
 1417 Capitalized Interest
 1500 Building
 1505 Accumulated Depreciation - Building
 1510 Land
 1515 Construction In Progress
 1520 Building Improvements
 Accumulated Depreciation - Bldg Imp.
 1530 Equipment
 1531 Equipment--Medical
 1532 Equipment-Dental
 1535 Accumulated Depreciation - Equipment
 1536 Accumulated Depreciation-Equipment
 1537 Accumulated Depreciation-Equipment-
 1540 Furniture & Fixtures
 1545 Accumulated Depreciation - Furniture &
 1550 Leasehold Improvements
 1555 Accumulated Depreciation - Leasehold
 1570 Vehicles
 1575 Accumulated Depreciation-Vehicles
 1580 Asset Held for Sale
 1599 Accumulated Depreciation
 2000 Accounts Payable
 2003 Accrued Capital Expenses
 2004 Accrued Expenses
 2010 Accrued Auditing Fees
 2011 Due to Agencies
 2015 Pension Payable

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2021 Federal Income Tax W/H Payable
2022 Soc. Security & Medicare W/H Payable
2023 MD State Income Tax W/H Payable
2024 Other State Tax Payable
2025 Sales & Use Tax Payable
2031 TDA/403b Contributions
2032 Child Support
2033 Employee Loan Payable
2035 Employee Loan to Payable Mutual
2036 Garnishment
2050 Accrued Salaries
2055 Accrued Vacation
2058 Accrued SUTA
2071 Flex Parking HCH
2080 Cafeteria Plan - Medical FSA
2100 Patient Accounting Payable
2230 Interest Payable
2300 Deferred Revenue
2305 Chocolate Affair
2319 MD PCP Deferred Revenue
2350 Note Payable - BLDG
2352 Notes Payable - Payroll Protection
2355 Capital Loan Payable
2360 Line of Credit Payable
2400 Due to/Due from
2420 Due to Landlords
3001 Unrestricted Net Assets
3002 Designated Net Assets - Board
3004 Temporarily Restricted Assets - Federal
3010 Temporarily Restricted Assets - Building
3020 Temporarily Restricted Assets -
3021 Permanently Restricted Assets -
3022 Temporarily Restricted Assets -
4005 Contributions-Annual Giving
4010 Contributions-Corporations and
4020 Federated Campaign - U Way
4035 Special Event - Chocolate Affair
4045 Event Contributions
4048 Developer Fee Revenue
4049 Sojourner Supportive Services
4101 Grants-Unbilled Revenue
4105 Grants-City State
4106 Grants-City/State Temp Res
4110 Grants-Federal
4111 Grants-Federal-Temp Restrict
4114 Grants - Private (Development)
4115 Grants-Non Government
4200 Patient Billing - PMHS
4212 Patient Billing - Medicaid MCO
4217 Patient Billing - Medicare
4219 MD PCP Revenue
4229 Patient Billing - Dental
4232 Patient Billing - Medical Records
4400 Interest Income
4402 Investment Income
4405 In Kind Contributions
4409 Interest Income - Board fund
4410 Investment -Unrealized Gain/(Loss)

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4411 Investment -Realized Gain/(Loss)
4430 Pharmacy Rebates
4440 Rental Income
4445 Contract Revenue
4447 Fee for Service Revenue
4450 Miscellaneous Income
4455 Investments-Realized Gain/(Loss)
4457 Gain or Loss on Disposal of Assets
4470 Contributions-Permanently Restricted
4490 Forgiveness of Debt
5020 Accounting Fees
5021 Auditing Fees
5040 All Staff Meeting Costs
5050 Lobbying/Advocacy Costs
5083 Assistance to Individuals - Medical
5085 Assistance to Individuals - Travel
5086 Assistance to Individuals - Grant Other
5087 Assistance to Individuals - IDs
5088 Assistance to Individuals - Food
5089 Assistance to Individuals - Furnishings
5090 Assistance to Individuals - Misc/Not
5091 Assistance to Individuals - Moving
5092 Assistance to Individuals - MoveIn Kits
5201 Contract Serv. Outcome Eval. (Client
5203 Project Sponsor Fees
5207 HOPWA Rental Assistance Admin Fee
5240 Consulting Fees
5245 Computer Purchases & Repairs
5247 Conferences & Seminars
5253 Equipment Leases
5256 Copier Usage Fees
5300 Depreciation Expense
5390 Dues, Subscriptions, Memberships
5430 Benefits-Health & Insurance
5431 Benefits-Pension Plan
5432 Benefits-Tuition Reimbursement
5433 Benefits-Life & LTD
5434 Benefits-Dental Insurance
5435 Benefits-Pre-Employment Physical
5436 Benefits-Pre-Employment Background
5437 Benefits-EAP Program
5440 Benefits-FICA
5445 Benefits-SUTA
5450 Benefits-Health Advocate
5451 Benefits-Wellness Program
5452 Benefits-ST Tax
5453 Deferred Compensation Expense
5455 Staff Incidents
5461 Software Charges
5462 Furniture Equipment (<\$5000)
5593 External Meeting Costs
5595 Fundraising Events
5599 Sales Tax on Merchandise
5600 Marketing
5850 Insurance
5851 Patient Billing - Allowance for Doubtfuls
5852 Bad Debt Expense
5853 New Access Points Billing Expense

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5855 In Kind Expense
5856 Amortization Expense
5857 Interest Expense
5910 Janitorial Supplies
5950 Other Vaccines (formerly Lab Exp)
6030 Legal Fees
6114 Pest Control Expense
6115 Repairs & Maintenance
6117 Vehicle Costs - Maintenance
6118 Vehicle Costs - Fuel
6119 Volunteer Costs
6140 Medical Supplies
6141 Dental Supplies
6142 Vaccines - Flu & Pneumonia
6150 Department Specific Supplies
6170 Miscellaneous
6235 Off-Site Storage
6241 Storage Relocation Services
6245 Medical Waste Removal
6265 Building & Equipment Upkeep
6267 Uniform Expense
6297 Building Parking Expenses
6340 Office Supplies
6405 Program Travel
6416 Bond Expenses
6435 Pharmaceutical Purchases
6436 Pharmaceutical Sales
6440 Pharmaceutical Co-Payments
6450 Postage
6455 Printing
6456 Mailings
6457 Bank Service Charge
6458 Credit Card Processing Fees
6459 Professional Development
6460 Employee Engagement
6461 Training & Certification
6462 Licensing
6470 Patient Acct Fee
6530 Recruitment
6540 Assistance to Individuals - Rent
6600 Salaries-HCH Employees
6602 Salaries-Manual Checks
6603 Salaries - FFCRA
6604 Salaries - Vacancy Factor (Budget
6605 Salaries - Standby
6607 Benefits-HCH Allocation Account
6608 Benefit Allocation - Vacancy Factor
6609 Pension Expense Vacancy Factor
6666 Salaries-Mercy PSA
6667 Benefits-Mercy PSA
6695 Interpretation Costs
6730 Telephone Expense
6731 Internet Expense
6735 Temporary Staff
6800 Indirect Expense
6830 Assistance to Individuals - Utilities
6835 Leasing & Rent
6840 Utilities

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6845 Shredding Expense
6870 Trash Removal
6880 Taxes, Fees & Assessments
9998 Begining Trial Balance adj to balance
9999 Suspense

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GRANT CODE Grant Name

0005 UNR - Unrestricted	7019 Bank of America
0074 Miscellaneous	9001 Battye Dental
0099 Grant Accounts Contra Entry	9006 Krieger Fund
0240 FRANCE-MERRICK FOUNDATION	9009 Jhns Hopkins Neighborhood
0241 FRANCE-MERRICK(REALESTATE)	9010 United Way Comm Op Grt
2141 HRSA - Oral Health Infra (8/1/18-	9012 Mia Sutphin Foundation
2147 HRSA QI Supplement FY21 (9/1/20-	9013 Thomas Wilson Sanitarium
2159 HRSA Primary Care HIV Prev. (04/01-	9014 Moser Family Foundation
2202 BCF Convalescent Care (5/1/21-	9016 Prevent Cancer Foundation
2204 MOHS ESG-Rapid Re-Housing	9018 Balto. Women's Giving Cir
2207 BHSB Substance Use Rollover (2/1/22-	9020 Middendorf Fnd
2233 MOHS HB2 (10/01/21-09/30/22)	9022 Stulman Fund
2234 NHCHC (7/1/21 to 6/30/22)	
2235 MDH BCCP (07/01/21 - 06/30/22)	
2240 HRSA IBHS (09/01/21 - 08/31/22)	
2241 HRSA - Oral Health Infra (8/1/18-	
2259 HRSA Primary Care HIV Prev (4/1/21-	
2268 MOHS Convalescent Care (7/1/21 to	
2276 City Grant (07/01/21-06/30/22)	
2277 HRSA Base (1/1/2022-12/31/2022)	
2279 BCHD CTR (01/01/22-12/31/22)	
2282 HUD Connect (12/17/19 to 02/28/23)	
2293 MOHS - Housing First/HB1 (10/1/21 -	
2300 MDH - Harm Reduction (7/1/22-6/30/23)	
2303 HUD HOPWA CARES (6/9/20-6/8/23)	
2304 MOHS ESG-Rapid Re-Housing	
2308 Ryan White B-State Special (7/1/22-	
2309 BHSB Spring Grove (07/01/22 -	
2318 RWB HIV Support Svcs Housing	
2320 ABC: RW A Case Mgmt (03/01/22-	
2325 RW B Adherence (07/01/22-06/30/23)	
2327 MDH Office of Oral Health (08/01/22-	
2329 SAMHSA Targeted Capcty	
2333 MOHS HB2 (10/01/22-09/30/23)	
2334 NHCHC (7/1/22 to 6/30/23)	
2335 MDH BCCP 07/01/22 - 06/30/23)	
2338 RWA Housing (03/01/22-02/28/23)	
2339 RWA Orl Health (03/01/22-02/28/23)	
2344 FY23 Exp COVID-19 Vacc (12/01/22-	
2351 MOHS ACIS FY23 (07/01/22 -	
2355 MOHS Archways (07/01/22 - 06/30/23)	
2358 Opioid Op Comm Ctr (07/01/22 -	
2368 MOHS Convalescent Care (7/1/22 to	
2372 HRSA H8F Amer Rescue Plan (4/1/21-	
2376 City Grant (07/01/22-06/30/23)	
2377 HRSA Base (01/01/2023 - 12/31/2023)	
2380 BHSB PATH SSI/Otreach (7/1/22-	
2382 HUD Connect (03/01/23 to 02/28/26)	
2383 BHSB Homeless ID (07/01/22-06/30/23)	
2389 BHSB SOAR Housing (07/01/22-	
2393 MOHS - Housing First/HB1 (10/1/22 -	
2420 ABC: RW A Case Mgmt (03/01/23-	
2438 RWA Housing (03/01/23-02/29/24)	
2439 RWA Orl Health (03/01/23-02/29/24)	
3219 MD PCP	
7001 LaCovara - Supportive Service Clients'	
7007 Ammerman Foundation	