

Health Care for the Homeless
Chart Of Accounts List - Chart of Accounts
1 - Fund

<u>Account Code</u>	<u>Account Title</u>	<u>Status</u>
1	Operating	A
2	Fallsway Building	A
3	Federal	A
4	Endowment	A
5	Health Care for the Homeless Real Estate, Inc	A

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Account Code	Account Title	Status
1001	Cash - PNC Operating ...338	A
1002	Cash - PNC Sweep Account	A
1004	Cash - PNC Capital	A
1007	Cash - M&T Money Market	A
1016	Cash-PNC Money Market	A
1018	US Bank-Patient	A
1019	Cash - PNC GRANTS SWEEP SAVINGS #555-724-0311	A
1080	Petty Cash	A
1102	Investment - C Schwab #7702-2622	A
1106	Investments- C Schwab #2379-8698	A
1110	Investments-Endowment	A
1150	Interest Receivable - Sojourner	A
1199	Allowance for Interest Receivable - Sojourner	A
1200	A/R Patient Billing Receivable	A
1217	Accounts Receivable - Medicare	A
1299	Billing Receivable - Allowance	A
1302	Accts Receivable - GRANTS	A
1303	Accts Receivable - Dev Year End Donations	A
1316	A/R - Fee for Service	A
1317	A/R - From Employees	A
1320	A/R - Other Receivables	A
1330	A/R Employee Loans	A
1335	A/R HCH Real Estate	A
1347	S/T Developer Fee Receivable	A
1348	L/T Developer Fee Receivable	A
1350	A/R - Other	A
1360	A/R - Mt Vernon Pharmacy	A
1400	Prepaid Expenses	A
1404	Prepaid Event Expenses	A
1406	Prepaid - Client Travel	A
1407	Prepaid Rent	A
1408	Prepaid Client Utilities	A
1410	Prepaid Insurance	A
1417	Capitalized Interest	A
1420	Inventory - Food Kits	A
1440	Inventory - PPE kits	A
1460	Advance to Partners	A
1500	Building	A
1505	Accumulated Depreciation - Building	A
1510	Land	A
1515	Construction In Progress	A
1520	Building Improvements	A
1525	Accumulated Depreciation - Bldg Imp.	A
1526	Computer Software (to be amortized)	A
1530	Equipment	A
1531	Equipment--Medical	A
1532	Equipment-Dental	A
1535	Accumulated Depreciation - Equipment	A
1536	Accumulated Depreciation-Equipment Medical	A
1537	Accumulated Depreciation-Equipment-Dental	A
1540	Furniture & Fixtures	A
1545	Accumulated Depreciation - Furniture & Fix	A
1550	Leasehold Improvements	A
1555	Accumulated Depreciation - Leasehold Imp	A
1560	Equipment--Purchase of Service Vendors	A
1570	Vehicles	A
1575	Accumulated Depreciation-Vehicles	A
1599	Accumulated Depreciation	A
2000	Accounts Payable	A
2004	Accrued Expenses	A

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Account Code	Account Title	Status
2011	Due to Agencies	A
2015	Pension Payable	A
2021	Federal Income Tax W/H Payable	A
2022	Soc. Security & Medicare W/H Payable	A
2023	MD State Income Tax W/H Payable	A
2031	TDA/403b Contributions	A
2032	Child Support	A
2033	Employee Loan Payable to HCH	A
2035	Employee Loan to ADP Retirement/410A+403B	A
2036	Garnishment	A
2050	Accrued Salaries	A
2055	Accrued Vacation	A
2071	Flex Parking HCH	A
2080	Cafeteria Plan - Medical FSA	A
2100	Patient Accounting Payable	A
2230	Interest Payable	A
2300	Deferred Revenue - PUBLIC GRANTS	A
2301	Deferred Revenue - PRIVATE GRANTS	A
2305	Chocolate Affair Deferred Revenue	A
2308	5K Deferred Revenue	A
2319	MD PCP Deferred Revenue	A
2350	Note Payable - BLDG	A
2355	Capital Loan Payable	A
2360	Line of Credit Payable	A
2400	Due to/Due from	A
2402	Due from/Due to HCHRE (only!)	A
2420	Due to Landlords	A
3001	Unrestricted Net Assets	A
3002	Designated Net Assets - Board	A
3004	Temporarily Restricted Assets - Federal	A
3010	Temporarily Restricted Assets - Building	A
3020	Temporarily Restricted Assets - Operation	A
3021	Permanently Restricted Assets - Endowment	A
3022	Temporarily Restricted Assets - Endowment	A
3023	Temporarily Restricted Assets- HCH Real Estate	A
4005	Contributions-Annual Giving	A
4010	Contributions-Corporations and Foundations	A
4020	Federated Campaign - U Way Contributions	A
4035	Special Event - Chocolate Affair	A
4040	Special Events -5K	A
4045	Event Contributions	A
4048	Developer Fee Revenue	A
4049	Sojourner@ Oliver Supportive Services	A
4051	EHC Mulberry Street Support Services	A
4101	Grants-Unbilled Revenue	A
4105	Grants-City State	A
4106	Grants-City/State Temp Res	A
4110	Grants-Federal	A
4111	Grants-Federal-Temp Restrict	A
4114	Grants - Private (Development)	A
4115	Grants-Non Government	A
4200	Patient Billing - PMHS	A
4212	Patient Billing - Medicaid MCO	A
4217	Patient Billing - Medicare	A
4219	MD PCP Revenue	A
4221	MEDICARE COST REPORT SETTLEMENT	A
4229	Patient Billing - Dental	A
4230	Value-Based & Incentive Patient Revenue	A
4232	Patient Billing - Medical Records	A
4400	Interest Income	A

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Account Code	Account Title	Status
4402	Investment Income	A
4405	In Kind Contributions	A
4409	Interest Income - Board fund	A
4410	Investment -Unrealized Gain/(Loss)	A
4411	Investment -Realized Gain/(Loss)	A
4430	Pharmacy Revenue	A
4440	Rental Income	A
4445	Contract Revenue -ACIS	A
4447	Fee for Service Revenue	A
4450	Miscellaneous Income	A
4455	Investments-Realized Gain/(Loss)	A
4457	Gain or Loss on Disposal of Assets	A
4470	Contributions-Permanently Restricted	A
4490	Forgiveness of Debt	A
4495	Employee Retention Tax Credit Revenue	A
5020	Accounting Fees	A
5021	Auditing Fees	A
5040	All Staff Meeting Costs	A
5050	Lobbying/Advocacy Costs	A
5083	Assistance to Individuals - Medical & Dental	A
5085	Assistance to Individuals - Travel	A
5086	Assistance to Individuals - Other	A
5087	Assistance to Individuals - IDs	A
5088	Assistance to Individuals-Food Pantry/Grocery	A
5089	Assistance to Individuals-Furnishings/Clothin	A
5091	Assistance to Individuals - Moving Assist	A
5092	Assistance to Individuals - MoveIn Kits	A
5093	Assistance to Individuals - Food Pantry	A
5201	Contract Serv. Outcome Eval. (Client Surveys)	A
5206	COntact Service - Compensation Studies	A
5240	Consulting Fees	A
5245	Computer Purchases, Repairs & Maintenance	A
5247	Conferences & Seminars	A
5253	Equipment Leases	A
5256	Copier Usage Fees	A
5300	Depreciation Expense	A
5305	Chocolate Affair Expenses	A
5340	5K Expenses	A
5390	Dues, Subscriptions, Memberships	A
5430	Benefits-Health & Insurance	A
5431	Benefits-Pension Plan	A
5432	Benefits-Tuition Reimbursement	A
5433	Benefits-Life & LTD	A
5434	Benefits-Dental Insurance	A
5435	Benefits-Pre-Employment Physical	A
5436	Benefits-Pre-Employment Background	A
5437	Benefits-EAP Program	A
5438	Benefits-Workers' Compensation	A
5440	Benefits-FICA	A
5445	Benefits-SUTA	A
5451	Benefits-Wellness Program	A
5453	Deferred Compensation Expense	A
5455	Staff Incidents	A
5461	Software & Licensing	A
5462	Furniture Equipment (<\$5000)	A
5593	External Meeting Costs	A
5595	Fundraising Events	A
5600	Marketing	A
5850	Insurance	A
5851	Patient Billing - Allowance for Doubtfuls	A

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Account Code	Account Title	Status
5852	Bad Debt Expense	A
5855	In Kind Expense	A
5857	Interest Expense	A
5900	Brokerage Expense	A
5910	Janitorial Supplies	A
5950	Other Vaccines (formerly Lab Exp)	A
6030	Legal Fees	A
6114	Pest Control	A
6115	Building Repairs & Maintenance	A
6117	Vehicle Costs - Maintenance	A
6118	Vehicle Costs - Fuel	A
6119	Volunteer Costs	A
6140	Medical Supplies	A
6141	Dental Supplies	A
6142	Vaccines - Flu & Pneumonia	A
6150	Department Specific Supplies	A
6170	Miscellaneous	A
6235	Off-Site Storage	A
6241	Storage Relocation Services	A
6245	Medical Waste Removal	A
6265	Equipment Repairs & Maintenance	A
6267	Uniform Expense	A
6340	Office Supplies	A
6405	Program Travel	A
6435	340B Drugs Expense	A
6436	Full Pay Pharmacy Expense	A
6440	Pharmacy Client Co-Pays	A
6450	Postage	A
6455	Printing	A
6456	Mailings	A
6457	Bank Service Charge	A
6458	Credit Card Processing Fees	A
6459	Professional Development	A
6460	Employee Engagement	A
6461	Training	A
6462	Licensing & Certification	A
6530	Recruitment	A
6540	Assistance to Individuals - Rent	A
6600	Salaries-HCH Employees	A
6602	Salaries-Manual Checks	A
6607	Benefits-HCH Allocation Account	A
6666	Salaries-Mercy PSA	A
6667	Benefits-Mercy PSA	A
6695	Interpretation Costs	A
6730	Telephone Expense	A
6731	Internet Expense	A
6735	Temporary Staff	A
6800	Indirect Expense	A
6830	Assistance to Individuals - Utilities	A
6831	Grant expense - contribution HCH to HCHRE	A
6835	Leasing & Rent	A
6840	Utilities	A
6845	Shredding Expense	A
6870	Trash Removal	A
6880	Taxes, Fees & Assessments	A
7000	Gain/Loss on Sale of Donated Stock	A
9996	Fixed Asset Purchase Funded by Grant	A
9997	Transfers - Operating to Capital	A
9998	Begining Trial Balance adj to balance	A

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 3 - Grant

Account Code	Account Title	Status
0005	UNR - Unrestricted	A
0099	Grant Accounts Contra Entry	A
2324	NAT'L HCH COUNCIL (BEG 7/1/22)	A
2382	HUD Connect(03/01/23 to 02/28/26) CFDA 14.241	A
2470	CHRC HERC 07/01/24 - 06/30/29 \$1,750,000	A
2504	BALTO CITY AFFORDABLE HOUSING TRUST	A
2512	BaltoCo/HRed \$74,819 4/1/25-9/30/25 ext 8/26	A
2535	MDH BCCP (07/01/24-06/30/25) CFDA 93.898	A
2554	Balto Co/Opioid Abate \$120,506 3/19-12/31/25	A
2566	MOOR-MAT EXPAND 1/1/25-12/31/26 = \$743,788.82	A
2578	NASTAD SSSP 4/1/25 -3/31/26 \$100K	A
2584	CHRC DENTAL(WBalt & Co)\$750K(6/2025-5/2028)	A
2600	MDH ACCESS 7/1/25-6/30/26 \$68,001	A
2609	BHSB SPRING GROVE 7/1/25-6/30/26	A
2615	MDHS HSAM 7/1/25-6/30/26 \$500K	A
2618	RWB HOUSING 7/1/25-6/30/26 \$45K	A
2620	BCHD RWA-NMCM 3/1/25-2/28/26 \$85,872	A
2627	MDH ORAL HEALTH 7/1/25-6/30/26 \$ 32,118	A
2633	MOHS HB2 10/1/25-9/30/26 CFDA 14.267	A
2635	MDH BCCP 7/1/25-6/30/26 \$30K	A
2638	BCHD RWA-HOUSNG 3/1/25-2/28/26 \$13,181	A
2639	BCHD RWA ORAL HEALTH 3/1/25 -2/28/26 =\$63,304	A
2651	MOHS ACIS 7/1/25 -12/31/26 \$2,665,408	A
2655	MOHS ARCHWAYS 7/1/25-6/30/26 \$200K	A
2668	MOHS WHRC 7/1/25-6/30/26	A
2676	BCHD - BH CITY GRANT 7/1/25-6/30/26 \$634,916	A
2679	BHCD HIGH IMPACT HIV PREV 6/1/25-5/31/26	A
2680	BHSB PATH SSI OUTREACH 7/1/25-6/30/26	A
2683	BHSB HOMELESS ID 7/1/25-6/30/26	A
2689	BHSB SOAR HOUSING 7/1/25-6/30/26 \$721,803	A
2693	2693 MOHS HB1 10/1/25-9/30/26 CFDA 14.267	A
3219	MD PCP - Care Management	A
3220	MD PCP - HEART	A
3221	MD PCP - Comprehensive Primary Care Payments	A
3222	MD PCP - Performance Based Incentive Payment	A
9001	Battye - Restorative Dental beg 1/1/2019	A
9024	Soj@Oliver Furnishings(purch,repair,replace)	A
9028	Bunting Family Foundation	A
9056	CITC - Interpretation Services	A
9059	CITC - PEDIATRICS	A
9060	Stulman- Pop Health RN 8/1/24 -7/31/27 \$470K	A
9061	ClaytonBaker Trust-So@Oliver Comm Rm 9/13/24	A
9062	Abell - Soj@Oliver Renovations (beg 9/30/24)	A
9065	PNC Fndn - Dental (beg 10/2/24) \$25K	A
9069	CAREFIRST - CM + CHW \$600K	A
9070	CITC #9070 - DENTAL 1/1/25 - 12/31/26 \$25K	A
9071	EPISCOPAL HOUSING - MULBERRY ST	A
9072	HACKERMAN - CARE FOR UNINSURED \$500K	A
9073	HACKERMAN FND- SOJOURNER PL@PARK	A
9074	WEINBERG FND-SOJOURNER PL@THE FALLS	A
9075	STREET MEDICINE INSTITUTE 4/1/25-3/31/26 \$10K	A
9077	FRANCE MERRICK - HCHRE/MOUNT STREET	A
9079	Balto City Housing Accelerator Funds	A
9080	ASTRAZENECA#9080CareUninsured \$250K(11/1/25)	A
9082	9082 BGE \$10K FOOD (BEG 8/29/25)	A
9084	Abbagadasset#9084 Non-ClinLearn9/1/25-8/31/26	A
9085	PNC- DENTAL (any line) beg 12/3/25 = \$15K	A
9086	BATTYE - PROSTHETIC DENTAL (beg 12/9/25)	A
9087	JHU - CARE FOR HOMELESS 10/1/25-9/30/26 \$25K	A
9088	JHU - STREET MEDICINE TRAINING	A

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<u>Account Code</u>	<u>Account Title</u>	<u>Status</u>
9089	ROBT MEYERHOFF (BEG 12/15/25) DENTAL \$15K	A

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4 - Location

<u>Account Code</u>	<u>Account Title</u>	<u>Status</u>
0001	421 Fallsway	A
0005	West Baltimore - Grace Memorial	A
0012	Mobile Clinic	A
0017	Baltimore County - 9150 Franklin Square	A
0045	ODB Dental Clinic	A
0049	Sojourner @ Oliver	A
0050	HCH Real Estate Company	A
0051	Sarah's Hope	A
0052	Weinberg Housing & Resource Center	A
0053	Sojourner @ Park	A
0054	Sojourner @ Falls	A
0055	Mount Street (Franklin Square in the City)	A
0056	17 W. MULBERRY STREET	A

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5 - Department

<u>Account Code</u>	<u>Account Title</u>	<u>Status</u>
0002	Administration	A
0003	Security & Facilities	A
0004	Development	A
0005	Medical	A
0006	Behavioral Health	A
0007	Dental	A
0008	Health Informatics	A
0011	Psychiatry	A
0012	Communications	A
0013	Engagement & Policy	A
0016	Quality Improvement	A
0017	Population Health & Care Coordination	A
0020	National Policy	A
0021	Practice Operations	A
0022	Finance	A
0023	Human Resources	A
0024	Supportive Services	A
0025	Information Technology	A
0027	Housing Services	A
0030	Pediatrics & Family Medicine	A
0032	Real Estate	A
0038	Nursing	A
0040	Client Relations (beg 1/1/25)	A
0041	Outreach Services (beg. 1/1/26)	A
0042	Revenue Cycle (beg 1/1/26)	A
0043	Compliance (beg 1/1/26)	A
0044	Quality Improve & Population Hth (beg 1/1/26)	A

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<u>Account Code</u>	<u>Account Title</u>	<u>Status</u>
1	Unrestricted	A
2	Temporarily Restricted	A
3	Permanently Restricted	A