

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

B. SEGREGATION OF CAPITAL AND INTEREST COSTS
AND OTHER OPERATING COSTS

The allocation of costs will be performed in two ways: total costs without interest and depreciation costs and an allocation for depreciation and interest only. Depreciation and interest costs will be allocated separately and identified individually within each of the functional reporting centers during the cost allocation process. They will not be mingled during cost allocation, but will go through their own separate cost allocation process and be combined with each reporting center once the individual allocations have been performed.