

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

CHAPTER 3

NATURAL CLASSIFICATION OF EXPENSE ACCOUNT DISTRIBUTION INDEX
FOR SALARIES AND WAGES AND SUPPLIES

	<u>PAGE</u>
A. Natural Classification Index for Salaries and Wages by Job Title	3001
B. Supplies and Material Distribution Index	3100

This section presents the guidelines for classifying specific job titles within the natural classification index for wages and salaries and the account distribution index for proper classification of supplies and services expense.

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

A. NATURAL CLASSIFICATION INDEX FOR
SALARIES BY JOB TITLE

<u>Job Title</u>	<u>Natural Account Number</u>
Accountant	.02
Accounting Clerk	.06
Activity Therapist	.02
Activity Aide	.05
Administrative Assistant	.01
Administrative Secretary	.06
Administrator	.01
Admitting Officer	.01
Admitting Clerk	.06
Assistant Administrator, Director	.01
Associate Administrator, Director	.01
Attendant	.05
Attorney	.02
Audiologist	.02
Audiometrist	.02
Auditor, Internal	.02
Baker	.02
Boiler Repairman	.07
Bookkeeper	.06
Business Office Manager	.01
Carpenter	.07
Cashier	.06
Certified Occupational Therapy Assistant	.02
Chaplain	.02
Chief	.01
Clerk	.06
Clerk-Typist	.06
Communications Coordinator	.01
Computer Operator	.02
Controller	.01
Cook	.02
Coordinator, Physical Medicine	.01
Corrective Therapist	.02
Dark Room Attendant	.05
Dental Assistant	.05

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION INDEX FOR
SALARIES BY JOB TITLE (Cont'd)

<u>Job Title</u>	<u>Natural Account Number</u>
Dental Hygienist	.02
Dental Lab Technician	.02
Dentist	.08
Dietary Aide	.07
Dietetic Clerk	.06
Dietitian	.02
Director	.01
Dispatcher	.06
Dispensary Clerk	.06
Driver	.07
Duplicating Machine Operator	.06
Educational Therapist	.02
EEG Technician	.02
EKG Technician	.02
Electrical Repairman	.07
Electro-Medical Repairman	.07
Elevator Operator	.07
Employment Manager	.01
Extractor Man	.07
File Clerk	.06
Fireman, Boiler	.07
Flatwork Finisher	.07
Foreman	.01
Grounds Keeper	.07
Guard	.07
Guide	.06
Health Physicist	.02
Health Services Supervisor	.01
Housekeeping Aide	.07
Housekeeping Attendant	.07
Housekeeping Crew Leader	.01
Incinerator Man	.07
Industrial Engineer	.02
Inhalation Therapist	.02
Inhalation Therapy Technician	.02
Intern, M.D.	.09
Instructor	.02
Insurance Clerk	.06

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION INDEX FOR
SALARIES BY JOB TITLE (Cont'd)

<u>Job Title</u>	<u>Natural Account Number</u>
Interviewer	.06
Job Analyst	.02
Keypunch Operator	.06
Laboratory Aide	.05
Laboratory Technician	.02
Library Assistant	.06
Licensed Practical Nurse (LPN)	.04
Maintenance Man Helper	.07
Maintenance Mechanic	.07
Manager	.01
Manual-Arts Therapist	.02
Medical Laboratory Assistant	.05
Medical Librarian	.02
Medical Record Librarian	.01
Medical Record Technician	.02
Medical Secretary	.06
Medical Stenographer	.06
Medical Technologist	.02
Medical Transcriptionist	.02
Messenger	.06
Music Therapist	.02
Nurse, Head	.03
Nurse, Licensed Practical	.04
Nurse, Practitioner	.02
Nurse, Staff (RN)	.03
Nursing Aide	.05
Occupational Therapist	.02
Occupational Therapy Aide	.05
Optometrist	.02
Orderly	.05
Owner/Operator	.01

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION INDEX FOR
SALARIES BY JOB TITLE (Cont'd)

<u>Job Title</u>	<u>Natural Account Number</u>
Painter, Maintenance	.07
Parking Lot Attendant	.06
Pathologist	.08
Patient Food Service Worker	.07
Personnel Assistant	.06
Pharmacist	.02
Pharmacy Helper	.05
Physiatrist	.08
Physical Therapist	.02
Physical Therapy Aide	.05
Physical Therapy Assistant	.02
Physician	.08
Physician's Assistant	.02
Plasterer, Maintenance	.07
Plumber, Maintenance	.07
Podiatrist	.08
Presser, Hand	.07
Press Operator	.07
Printer	.02
Programmer	.02
Prosthetist-Orthotist	.02
Public Information Specialist	.02
Purchasing Agent	.02
Radiologic Technologist	.02
Radiologist	.08
Receptionist	.06
Recreational Therapist	.02
Recreation Director	.02
Refrigeration Mechanic	.02
Residence Director	.01
Resident	.09
Seamstress	.07
Secretary	.06
Social Work Assistant	.05
Social Worker	.02
Speech and Hearing Therapist	.02
Speech Clinician	.02

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION INDEX FOR
SALARIES BY JOB TITLE (Cont'd)

<u>Job Title</u>	<u>Natural Account Number</u>
Speech Pathologist	.02
Stationary Engineer	.07
Stock Clerk	.06
Supervisor	.01
Supervisor, Registered Nurse*	.01
Systems Analyst, Data Processing	.02
Telephone Operator	.06
Therapy Technician	.02
Thermograph Technician	.02
Training Officer	.01
Transcribing Machine Operator	.06
Truck Driver	.07
Tumbler Operator	.07
Typist	.06
Wall Washer	.07
Ward Clerk	.06
Washman	.07
Window Washer	.07

| *Supervising two or more units and/or areas |

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

B. SUPPLIES AND MATERIAL DISTRIBUTION INDEX

HOW TO USE THE ACCOUNT DISTRIBUTION INDEX

Each page of the Account Distribution Index lists various types of supplies and services and the cost center and natural classification to which they should be charged as expenses. In certain cases, the cost center which originally receives the supply items is not the cost center to which the supply expense should be charged.

It will be noted that many of the items listed are not referenced to a single cost center, but to the "using" or "appropriate" cost center (these are indicated by the letters a through h as listed below). These are items commonly used in more than one cost center, whose cost must be recorded directly or by interdepartmental transfer in the using cost center.

- (a) Using Cost Center
- (b) Appropriate Nursing Cost Center
- (c) Appropriate Educational Cost Center
- (d) Appropriate Food Services Cost Center
- (e) Appropriate Cost Center
- (f) Cost Center to which employee is assigned
- (g) Appropriate Balance Sheet Account
- (h) Appropriate Natural Classification

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Abrasive floor surfacing	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Accounting and audit fees	Fiscal Services Office	8311	.31	Auditing Services
Ace bandages	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Acetylene, dissolved	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Acids, laundry	Laundry Service	8251	.59	Other Supplies and Materials
Actuarial fees	General Accounting	8312	.29	Consulting and Management Services
Adapters, glass, metal, syringe	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Adhesive pads	Central Medical Supplies	7200	.49	Other Medical Care Materials and Supplies
Adhesive remover	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Adhesive tape	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Administrative resident stipends	(c)		.09	Interns, Residents and Fellows
Admission forms	Admitting	8321	.55	Office and Administrative Supplies
Advertising, community educ.	Public Relations	8355	.91	Other Direct Expenses
Advertising, employment	Personnel	8391	.91	Other Direct Expenses
Advertising, sale of assets	Gain (Loss on Sale of Property (a)	9047	.91	Other Direct Expenses
Advertising, other	(a)		.91	Other Direct Expenses
Affiliation Dues, Nursing Home Assoc.	Administrative Office	8351	.85	Dues to Nursing Home Associations
Air cushions, invalid	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Airways	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Aluminometers	Laboratory Service	7210	.58	Minor Nonmedical Equipment
Alcohol, grain	Pharmacy	7270	.45	Medicine Cabinet Drugs
Alcohol, rubbing	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Alcohol packets	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Alcohol permit fees	Pharmacy	7270	.83	Licenses and Taxes (other than income taxes)
Alcohol records	Pharmacy	7270	.55	Office and Administrative Supplies
Alkalies, laundry	Laundry Service	8251	.59	Other Supplies and Materials
Ambulance fees	Transportation	8270	.67	Other Purchased Services
Ambulance insurance premiums	Insurance	8432	.81	Insurance
Ambulance licenses	Licenses and Taxes	8440	.83	Licenses and Taxes (other than income taxes)
Ambulance rental	Transportation	8270	.73	Rentals or Lease - Movable Equipment
Ammonia	Housekeeping Service	8240	.54	Cleaning Supplies
Analgesics (non-prescrip.)	Pharmacy	7270	.45	Medicine Cabinet Drugs
Arbitration expenses	Administrative Office	8351	.30	Legal Services
Aspirin	Pharmacy	7270	.45	Medicine Cabinet Drugs
Assessments, improvement	Licenses and Taxes	8440	.83	Licenses and Taxes (other than income taxes)
Assessments, operating	Licenses and Taxes	8440	.83	Licenses and Taxes (other than income taxes)
Association, dues Nursing Home Assoc.	Administrative Office	8351	.85	Dues to Nursing Home Associations
Association dues, other	(a)		.91	Other Direct Expenses
Atomizers	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Material & Supplies
Attorney's fees	Administrative Office	8351	.30	Legal Service
Audit fees	General Accounting	8312	.31	Auditing Services

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Autoclave tape	Central Medical Supplies and Equipment	7200	.59	Other Supplies and Materials
Automatic door repairs	Plant Operation and Maintenance	8220	.61	Repairs and Maintenance - Purchased Services
Automatic telephone rentals	Communications	8381	.73	Nonassignable
Automobile insurance premium	(a)		.81	Rental or Lease - Movable Equipment
Automobile license	(a)		.83	Insurance
Automobile rentals	(a)		.73	Licenses and Taxes (other than income taxes)
Automobile repairs	(a)		.63	Rental or Lease - Movable Equipment
				Repairs and Maintenance - Purchased Services
Awards, employee	(a)		.91	Directly Assignable
Awards, volunteer service	Volunteers	8354	.91	Other Direct Expenses
Badges, identification, employees	Personnel	8391	.55	Other Direct Expenses
Badges, identification, volunteers	Volunteers	8354	.55	Office and Administrative Supplies
Bags, laundry	Laundry Service	8251	.59	Office and Administrative Supplies
Bags, paper	(a)		.59	Other Supplies and Materials
Bandages	Central Medical Supplies and Equipment	7200	.49	Other Supplies and Materials
	Admitting	8321	.59	Other Medical Care Materials & Supplies
Bands, identification	(a)		.55	Other Supplies and Materials
Bands, rubber	General Accounting	8312	.91	Office and Administrative Supplies
Bank charges	(b)		.58	Other Direct Expenses
Basins, bath, emesis, face	Pharmacy	7270	.58	Minor Nonmedical Equipment
Baskets, drug	(a)		.58	Minor Nonmedical Equipment
Baskets, waste	Laboratory Service	7210	.58	Minor Nonmedical Equipment
Baskets, specimen, collection (sputum, urine, and feces)				Minor Nonmedical Equipment
Bath caps	Linen Service	8252	.59	Other Supplies and Materials

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Bath mats	Linen Service	8252	.59	Other Supplies and Materials
Bath robes	Linen Service	8252	.59	Other Supplies and Materials
Batteries, flashlight	(a)		.59	Other Supplies and Materials
Bedpans	(b)		.58	Minor Nonmedical Equipment
Benzalkonium chloride sol. & tinct.	Central Medical Supplies	7200	.49	Other Medical Care Materials & Supplies
Blankets	& Equipment			
Blood bank supplies	Linen Service	8252	.53	Linen & Bedding
Blood, for patients	Laboratory	7210	.49	Other Medical Care Materials & Supplies
Blood Derivatives	Laboratory	7210	.49	Other Medical Care Materials & Supplies
Blood type tests, purchased	Laboratory	7210	.49	Other Medical Care Materials & Supplies
Blow bottles	Laboratory	7210	.62	Medical - Purchased Services
Board Member Expenses	(a)		.59	Other Supplies and Materials
Bond, underwriting & Issuance	Governing Board Expenses	8352		(h)
cost	Interest	8450	.26	Administrative Fees - Long Term Debt
Bond Discount amortization	Interest	8450	.82	Interest
Bonding insurance premiums, employees	(e)		.81	Insurance
Bond Interest expense	Interest on Capital Debt	8452	.82	Interest
Book and Journal binding	Printing and Duplicating	8384	.86	Printing, Duplicating & Microfilming
Bookkeeping forms	General Accounting	8312	.55	Office and Administrative Supplies
Books, medical	Administrative	8350	.89	Books, Periodicals, Etc.
Borax	Laundry Service	8251	.59	Other Supplies and Materials
Bottles, drug	Pharmacy	7270	.59	Other Supplies and Materials
Bottles, reagent	Laboratory Services	7210	.59	Other Supplies and Materials
Bottles, specimen	Laboratory Services	7210	.59	Other Supplies and Materials
Bread and Pastries	(d)		.50	Dietary - Food
Brooms	Housekeeping Service	8240	.59	Other Supplies and Materials

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL.

ACCOUNT DISTRIBUTION INDEX

<u>Item</u>	<u>Cost Center</u>		<u>Natural Classification</u>	
	<u>Title</u>	<u>Code</u>	<u>Code</u>	<u>Title</u>
Brushes	(a)		.59	Other Supplies and Materials
Buckets, scrub	Housekeeping Service	8240	.59	Other Supplies and Materials
Building repairs by outside concerns	Plant Operation and Maintenance	8220	.61	Repairs & Maintenance - Purchased Services-Nonassignable
Bulbs, electric light	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Burners, bunsen	Laboratory Services	7210	.59	Other Supplies and Materials
Business interruption insurance	Insurance	8430	.81	Insurance
Business machine rentals	(a)		.73	Rental or Lease - Movable Equipment
Business office forms	Patient Accounting	8318	.55	Office and Administrative Supplies
Buttons	Linen Service	8252	.59	Other Supplies and Materials
Canes	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Caps, ice (bags)	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Capsules	Pharmacy	7270	.59	Other Supplies & Materials
Carpenter tools	Carpentry	8221	.58	Minor Nonmedical Equipment
Carpeting and rugs, cleaning	Housekeeping Service	8240	.67	Other Purchased Services
Cartage, drayage, and freight (1) supplies	Same Account to which Item Purchased is Charged		.91	Other Direct Expenses
(2) equipment	Patient Accounting	8318	.91	Other Direct Expenses
Cash shortages, overages	(a)		.59	Other Supplies and Materials
Casters	Linen Service	8252	.53	Linen and bedding
Cases, pillow	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Catheter boxes, trays	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Catheters, metal, rubber, etc.	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Chart envelopes	Medical Records	7390	.55	Office and Administrative Supplies

RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Title	Code
Chart, patient	Medical Records	7390	Office & Administrative Supplies	.55
Checkbooks and voucher checks	General Accounting	8312	Office & Administrative Supplies	.55
Chemicals, pharmaceutical	Pharmacy	7270	Prescription Drugs	.44
Chemicals, reagent	Laboratory Services	7210	Other Medical Care Materials and Supplies	.49
Chinaware	(d)		Dietary - Other	.51
Chux	Linen Service	8252	Disposable Linens	.38
Cleaning compounds	Housekeeping Service	8240	Cleaning Supplies	.54
Cleavers, chopping	(d)		Dietary - Other	.51
Clocks, household	(a)		Minor Nonmedical Equipment	.58
Clocks, interval timer	(a)		Minor Nonmedical Equipment	.58
Clothes racks	(a)		Minor Nonmedical Equipment	.58
Clothing, inpatients	Linen Service	8252	Other Supplies and Materials	.59
Clothing, staff	(a)		Employee Wearing Apparel	.56
Cloths, face	Linen Service	8252	Linen and Bedding	.53
Cloths, table	(d)		Other Supplies and Materials	.59
Coal and coke	Plant Operation and Maintenance	8220	Other Utilities	.80
Cocaine	Pharmacy	7270	Prescription Drugs	.44
Colanders	(d)		Minor Nonmedical Equipment	.58
Collection fees	Patient Accounting	8318	Collection Services	.66
Compensations, physician	(a)		Salaries and Wages - Physicians	.08
(1) Payroll	(a)		Physicians Fees	.27
(2) Non-Payroll	Central Medical Supplies & Equip.	7200	Other Medical Care Materials & Supplies	.49
Compound tincture benzoin				
Consultant fees	(a)		Consulting and Management Services	.29
(1) from Non-related organization	(a)		Management Services	.65
(2) from Related organization				

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Containers, false teeth	(a)		.59	Other Supplies and Materials
Containers, needle	Central Medical Supplies & Equipment Pharmacy	7200	.49	Other Medical Care Materials & Supplies
Controlled substances	(a)	7270	.44	Prescription Drugs
Controls, Sterilizer	Central Medical Supplies & Equipment	7200	.59	Other Supplies and Materials
Cotton, Absorbent	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Cotton Balls	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Cottonseed Oil	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Covers, tray or table (patients')	(d)		.59	Other Supplies & Materials
Cross match fees (see Laboratory Procedures)				
Crutches	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Cuffs, blood pressure	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Cups, china	(d)		.51	Dietary - Other
Cups, paper, beverage	(d)		.51	Dietary - Other
Cups, sputum, paper	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Curtains and draperies, window, cleaning	Housekeeping Service	8240	.67	Other Purchased Services
Curtains and draperies, cubicle, initial	Housekeeping Service	8240	.59	Other Supplies and Materials
Cushions, air, invalid	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies

ACCOUNT DISTRIBUTION INDEX

REV. 2

June, 1981

ACCOUNT DISTRIBUTION INDEX

3109

June, 1951

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Employee benefits, unemployment insurance	(f)		.17	State Unemployment Insurance and Federal Unemployment Insurance
Employee benefits, parking	(f)		.23	Other Employee Benefits
Employee benefits, meal allow.	(f)		.25	Employee Meal Allowance
Employee benefits, health insurance	(f)		.18	Group Health Insurance
Employee benefits, life insurance	(f)		.23	Other Employee Benefits
Employee benefits, tuition	(f)		.23	Other Employee Benefits
Employee benefits, recreational & cultural activities	Employee Benefits	8460	.23	Other Employee Benefits
Employee benefits, licenses	(f)		.23	Other Employee Benefits
Employee benefits, pension	(f)		.21	Pension and Retirement - Nonunion
Employee benefits, pension, nonunion	(f)		.19	Pension and Retirement - Union
Employee benefits, housing allowance	(f)		.23	Other Employee Benefits
Employee uniforms, hospital owned	Linen Service	8252	.56	Employee Wearing Apparel
Employment agency fees	Personnel	8391	.37	Other Fees
Enema, disposable	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Engineering tools	Plant Operation and Maintenance	8220	.58	Minor Nonmedical Equipment
Envelopes, films, x-rays	Radiology	7240	.59	Other Supplies & Materials
Envelopes, paper, other	(a)		.55	Office and Administrative Supplies
Epsom salts	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Equipment repair by outside concerns	(e)		.63	Repairs & Maintenance - Purchased Services - Directly Assignable

3110

June, 1981

REV. 2

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

<u>Item</u>	<u>Title</u>	<u>Cost Center</u>	<u>Code</u>	<u>Natural Classification</u> <u>Code</u>	<u>Title</u>
Express charges (see Cartage)					
Exterminator (pest control services)		Housekeeping Service	8240	.67	Other Purchased Services
Extractors, fruit juice	(d)			.58	Minor Nonmedical Equipment
Face cloths	Linen Service		8252	.53	Linen and Bedding
Face masks	Central Medical Supplies & Equipment		7200	.49	Other Medical Care Materials & Supplies
Fees, medical - Physicians	(e)			.27	Physicians Fees
Fees, medical - Therapists	(e)			.28	Therapists and Others (non-physicians)
Fees, nonmedical (see specific category)					
Fidelity bond premiums	(f)			.81	Insurance
Film hangers	Radiology		7240	.58	Minor Nonmedical Equipment
Films	Radiology		7240	.49	Other Medical Care Materials & Supplies
Filters - air conditioners	Plant Operation and Maintenance		8220	.59	Other Supplies and Materials
Fingerprinting supplies	Security		8260	.59	Other Supplies and Materials
Fire insurance premiums	Property		8433	.81	Insurance
Flashlight and batteries	(a)			.59	Other Supplies and Materials
Flasks, general	(a)			.59	Other Supplies and Materials
Flowers, decorative	Housekeeping Service		8240	.91	Other Direct Expenses
Flower pots & planters					
(1) Inside Facility	Housekeeping Service		8240	.59	Other Supplies and Materials
(2) Outside Facility	Grounds		8225	.59	Other Supplies and Materials
Food, Meat, Fish & Poultry	(d)			.50	Dietary - Food
Food, Other	(d)			.50	Dietary - Food
Forks, kitchen	(d)			.51	Dietary - Other
Forms, medical record, medical history, etc.	Medical Records		7390	.55	Office and Administrative Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

<u>Item</u>	<u>Cost Center</u>		<u>Natural Classification</u>	
	<u>Title</u>	<u>Code</u>	<u>Code</u>	<u>Title</u>
Freight Charges (see Cartage)				
Fruits and vegetables	(d)		.50	Dietary -- Food
Fuel, gas	Plant Operation and Maintenance	8220	.75	Gas
Fund raising expenses	Fund Raising	8475		(h)
Funnels	(a)		.59	Other Supplies and Materials
Gags, mouth	Central Medical Supplies & Equipment	7200	.59	Other Supplies and Materials
Garbage cans	Housekeeping Service	8240	.58	Minor Nonmedical Equipment
Gas (fuel)	Plant Operation and Maintenance	8220	.75	Gas
Gasoline	(a)		.59	Other Supplies and Materials
Gauze	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Germicides, cleaning	Housekeeping Service	8240	.54	Cleaning Supplies
Glass, window	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Glassware, kitchen dining room	(d)		.51	Dietary - Other
Glassware, laboratory	Laboratory Services	7210	.59	Other Supplies and Materials
Gloves, disposable	Central Medical Supplies & Equipment	7200	.59	Other Supplies and Materials
Gloves, reusable	Central Medical Supplies & Equipment	7200	.59	Other Supplies and Materials
Glucose, I.V.	Pharmacy	7270	.44	Prescription Drugs
Glue, furniture, etc.	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Glycerine	Pharmacy	7270	.45	Medicine Cabinet Drugs
Gowns, employee	Linen Service	8252	.56	Employee Wearing Apparel

REV. 2

3112

June, 1981

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Gowns, patients'	Linen Service	8252	.59	Other Supplies and Materials
Graduates, glass	Laboratory Services	7210	.59	Other Supplies and Materials
Grass seed	Grounds	8225	.59	Other Supplies and Materials
Graters, food	(d)		.58	Minor Nonmedical Equipment
Greases, lubricating	(a)		.59	Other Supplies and Materials
Guard service fees	Security	8260	.67	Other Purchased Services
Hammers, percussion reflex	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Hangers, coat	Housekeeping Service	8240	.59	Other Supplies and Material
Hangers, film	Radiology	7240	.58	Minor Nonmedical Equipment
Hardware	(u)		.59	Other Supplies and Materials
Heaters	(a)		.58	Minor Nonmedical Equipment
Heating, ventilating and air conditioning supplies	Plant Operation and Maintenance	8220	.59	Other Supplies and Material
Holdets, napkin	(d)		.51	Dietary - Other
Holders, needle	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Holders, sputum cup	Central Medical Supplies & Equipment	7200	.59	Other Supplies and Materials
Holders, test tube	Laboratory Services	7210	.59	Other Supplies and Materials
Hot packs, apparatus	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Hot water bottles	Central Medical Supplies & Equipment	7200	.57	Instruments and Minor Medical Equipment
Hydrogen Peroxide	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Hypodermic needles	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item		Cost Center		Natural Classification	
Title	Code	Title	Code		
I.V. set		Pharmacy	7270	.49	Other Medical Care Materials & Supplies
I.V. additives		Pharmacy	7270	.44	Prescription Drugs
I.V. solutions		Pharmacy	7270	.44	Prescription Drugs
I.V. supplies		Pharmacy	7270	.49	Other Medical Care Materials & Supplies
Ice (purchased)		(a)		.59	Other Supplies and Materials
Ice bags		(a)		.59	Other Supplies and Materials
Ident-a-bands		Admitting	8321	.59	Other Supplies and Materials
Income tax		Provision for Income Taxes	9011-9028	.91	Other Direct Expenses
Ink, printing		Printing and Duplicating	8384	.59	Other Supplies and Materials
Ink, marking		Laundry Service	8251	.59	Other Supplies and Materials
Insect extermination expense		Housekeeping Service	8240	.67	Other Purchased Services
Insecticides		Housekeeping Service	8240	.59	Other Supplies and Materials
Inservice education supplies (see Education Supplies)					
Inspection fees and permits		(e)		.91	Other Direct Expenses
Instruments, tray - reusable		Central Medical Supplies & Equipment	7200	.57	Instruments & Minor Medical Equipment
Instruments, tray - disposable		Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Insurance:					
Boiler liability		Boiler & Power Plant	8229	.81	Insurance
Bonding liability		(f)		.81	Insurance
Elevator liability		Elevator Operation	8228	.81	Insurance
Fire		Property	8433	.81	Insurance
Malpractice liability		Professional Liability	8431	.81	Insurance
Unemployment		(f)		.17	State Unemployment Insurance and Federal Unemployment Insurance
Worker's Compensation (ind. injury)		(f)		.20	Worker's Compensation Insurance
Intercommunication system expense		Communications	8381		(h)
Interest expense, current working capital		Interest - Working Capital	8451	.82	Interest

REV. 2

3114

June, 1981

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Title	Code
Interest expense, long term	Interest on Capital Debt	8452	Interest	.82
Intramuscular injectables	Pharmacy	7270	Prescription Drugs	.44
Irrigating solutions	Central Medical Supplies & Equipment	7200	Other Medical Care Materials & Supplies	.49
Irrigation tips	Central Medical Supplies & Equipment	7200	Instruments and Minor Medical Equipment	.57
Irrigators	Central Medical Supplies & Equipment	7200	Instruments and Minor Medical Equipment	.57
Jackets, orderlies, operating room, etc.	Laundry and Linen Service	8250	Employee Wearing Apparel	.56
Jars, specimen	Laboratory Services	7210	Other Supplies and Materials	.59
Journals, medical (see Magazines)	Central Medical Supplies & Equipment	7200	Minor Nonmedical Equipment	.58
Kettles, steam (patients' use)	(d)		Minor Nonmedical Equipment	.58
Kettles, steam (kitchen)	Security	8260	Other Supplies and Materials	.59
Keys	(d)		Dietary - Other	.51
Kitchen Utensils	(d)		Dietary - Other	.51
Knife, bread, butcher, etc.	Pharmacy	7270	Other Supplies and Materials	.59
Labels, drug	(a)		Other Supplies and Materials	.59
Labels, other	Administrative Office	8351	Consulting and Management Services	.29
Labor relations and consultation fees	Laboratory Services	7210	Physicians Fees	.27
Laboratory procedures by facility based physicians	Laboratory Services	7210	Medical - Purchased Services	.62
Laboratory procedures by outside concerns	Laboratory Services	7210	Other Supplies and Materials	.59
Lactometers				

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Ladders	Plant Operation and Maintenance	8220	.58	Minor Nonmedical Equipment
Lamps, electric	(a)		.58	Minor Nonmedical Equipment
Lancets	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Lancets, blood	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Lanterns (battery or gas type)	Plant Operation and Maintenance	8220	.58	Minor Nonmedical Equipment
Laundering - outside concerns	Laundry Service	8251	.67	Other Purchased Services
Laxatives, simple	Pharmacy	7270	.45	Medicine Cabinet Drugs
Lease costs (see Rental Charges)				
Legal fees, collections	Patient Accounting	8318	.30	Legal Services
Legal fees	Administrative Office	8351	.30	Legal Services
Lens paper	Laboratory Services	7210	.59	Other Supplies and Materials
Licenses	Laboratory Services	8440	.83	Licenses and Taxes (other than income tax)
Lime; chlorinated	Licenses and Taxes	8240	.54	Cleaning Supplies
Linen, bed	Housekeeping Service	8252	.53	Linen and Bedding
Linen, disposable	Linen Service	8252	.38	Disposable Linens
Linen, sterile	Linen Service	8252	.53	Linen and Bedding
Litmus paper	Linen Service	7210	.59	Other Supplies & Materials
Long distance telephone charges	Laboratory Service	8381	.84	Telephone and Telegraph
Lubricating fluids	Communications			
Lubricating jelly	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Lumber	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Lye	Carpentry	8221	.59	Other Supplies & Materials
	Laundry Service	8251	.54	Cleaning Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Title	Code
Magazines, lobby	Public Relations	8355	Books, Periodicals, Etc.	.89
Magazines, Medical journals	(a)		Books, Periodicals, Etc.	.89
Magazines, general interest	Public Relations	8355	Books, Periodicals, Etc.	.89
Magazines, department	(a)		Books, Periodicals, Etc.	.89
Maintenance contracts, major	(a)		Repairs & Maintenance-Purchased Services-Directly Assignable	.63*
Movable equipment			Repairs & Maintenance-Purchased Services-Directly Assignable	.63*
Maintenance contracts, fixed	(a)		Repairs & Maintenance-Purchased Services-Directly Assignable	.63*
equipment	(a)		Medicine Cabinet Drugs	.45
Maintenance contracts, minor			Other Supplies & Materials	.59
Movable equipment			Other Supplies & Materials	.59
Marion	Pharmacy	7270	Other Supplies & Materials	.59
Single aprons	Linen Service	8252	Linen and Bedding	.53
Marking ink and labels	Laundry Service	8251	Other Supplies & Materials	.59
Mats, bath	Linen Service	8252	Dietary - Food	.50
Mattress covers and pads	Linen Service	8252	Dues to Nursing Home Associations	.85
Measures, metal	(a)		Other Direct Expenses	.91
Meat and poultry	(d)		Other Supplies & Materials	.59
Membership dues, Nurs. Home Ass.	Administrative Office		Interest	.82
Membership dues, Other	(a)		Other Supplies & Materials	.59
Mortars	(a)		Insurance	.81
Mortgage, interest expense	Interest on Capital Debt	8452		
Motor oil, car, truck	(a)			
Motor vehicle insurance	(a)			
Motor vehicle license	(a)			

(see Licenses)
*If the using Cost Center is the Plant Operation and Maintenance Department, then such costs would be charged to the Natural Classification, No. .61, Repairs and Maintenance-Purchased Services-Nonassignable.

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

<u>Item</u>	<u>Cost Center</u>		<u>Natural Classification</u>	
	<u>Title</u>	<u>Code</u>	<u>Code</u>	<u>Title</u>
Mouthwash, nonprescription	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Mucous bulbs	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Narcotics	Pharmacy	7270	.44	Prescription Drugs
Narcotic permit fees	Pharmacy	7270	.83	Licenses & Tax (other than income taxes)
Narcotic records	Pharmacy	7270	.55	Office and Administrative Supplies
Needles, aneurysm, aspirating	Central Medical Supplies and Equipment	7200	.57	Instruments and Minor Medical Equipment
Needles, spinal, hypodermic	Central Medical Supplies and Equipment	7200	.57	Instruments and Minor Medical Equipment
Needles, sewing	Laundry Service	8251	.59	Other Supplies & Materials
Nets, laundry	Laundry Service	8251	.59	Other Supplies & Materials
Newspapers	(a)		.89	Books, Periodicals, etc.
Nitroglycerine	Pharmacy	7270	.44	Prescription Drugs
Novocaine	Pharmacy	7270	.44	Prescription Drugs
Nurses' uniforms (when hospital furnished), except students'	Linen Service	8252	.56	Employee Wearing Apparel
Office supplies (printing and stationery)	(a)		.55	Office and Administrative Supplies
Oil, fuel #2	Plant Operation and Maintenance	8220	.77	Fuel Oil #2
Oil, fuel #4	Plant Operation and Maintenance	8220	.78	Fuel Oil #4
Oil, fuel #6	Plant Operation and Maintenance	8220	.79	Fuel Oil #6
Oils and greases, general	Plant Oper. & Maintenance	8220	.59	Other Supplies and Materials
Orthopedic Supplies	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Oxygen	Cent. Med. Sup. & Equip.	7200	.49	Other Medical Care Materials & Supplies
Packets-alcohol, lemon/glycerine	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Pack (hot) apparatus, electric (See Heaters, Hot pack, Kettles)				
Packs, steam	Central Medical Supplies & Equipment	7200	.57	Instruments & Minor Medical Equipment
Pads, bed, table, etc. (cloth)	(a)		.53	Linen and Bedding
Pads, cleaning	Housekeeping Service	8240	.54	Cleaning Supplies
Pads, laundry, mangle, press	Laundry Service	8251	.59	Other Supplies & Materials
Pads, rubber floor mat	(a)		.59	Other Supplies & Materials
Pails, scrub	Housekeeping Service	8240	.54	Cleaning Supplies
Paint brushes	Painting	8223	.59.	Other Supplies & Materials
Painting, contracted	Painting	8223	.61	Repairs & Maintenance-Purchased Services-Nonassignable
Painters' drop cloths	Painting	8223	.59	Other Supplies and Materials
Paints, shellacs, varnishes	Painting	8223	.59	Other Supplies and Materials
Pans, baking	(d)		.58	Minor Nonmedical Equipment
Pans, dust	Housekeeping Service	8240	.54	Cleaning Supplies
Paper, duplication machine	Printing and Duplicating	8384	.55	Office and Administrative Supplies
Paper, data processing	Data Processing	8319	.55	Office and Administrative Supplies
Paper, print shop supplies	Printing and Duplicating	8384	.59	Other Supplies and Materials
Paper cups, dietary	(d)		.51	Dietary - Other
Paper cups, other	(a)		.59	Other Supplies and Materials
Paper, shelf, toilet	Housekeeping Service	8240	.59	Other Supplies and Materials
Paper plates	(d)		.51	Dietary - Other
Paper, wax	(d)		.51	Dietary - Other
Pencils, lead, crayon, marking	(a)		.55	Office and Administrative Supplies
Pens	(a)		.55	Office and Administrative Supplies
Pension plan premiums-nonunion (f)			.21	Pension and Retirement-Nonunion
Pension plan premiums-union (f)			.19	Pension and Retirement-Union
Percussion hammers	Central Medical Supplies and Equipment	7200	.57	Instruments and Minor Medical Equipment

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Periodicals	(a)		.89	Books, Periodicals, Etc.
Personal property tax (see Taxes)				
Pillows	Housekeeping Service	8240	.53	Linon and Bedding
Pins, laundry	Laundry Service	8251	.59	Other Supplies and Materials
Pins, safety, straight	(a)		.59	Other Supplies and Materials
Pipettes	Laboratory Services	7210	.59	Other Supplies and Materials
Pitcher, water	(a)		.59	Other Supplies and Materials
Plaster, building	Plant Operation and Maintenance	8220	.59	Other Supplies and Materials
Plasters, adhesive	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Material and Supplies
Plates, china, dinner salad, etc.	(J)		.51	Dietary - Other
Plates, x-ray (film)	Radiology	7240	.49	Other Medical Care Materials & Supplies
Plumbing supplies	Plumbing	8222	.59	Other Supplies and Materials
Polishes	Housekeeping Service	8240	.54	Cleaning Supplies
Postage, for general use	Mailroom	8383	.91	Other Direct Expenses
Postage, for specific departments	(a)		.91	Other Direct Expenses
Powders, film developing	Radiology	7240	.59	Other Supplies and Materials
Powders, insect	Housekeeping Service	8240	.59	Other Supplies and Materials
Powders, scouring	Housekeeping Service	8240	.54	Cleaning Supplies
Power, purchased	Plant Operation and Maintenance	8220		(h)
Prescriptions (outside purchases)	Pharmacy	7270	.67	Other Purchased Services
Prescription blanks	Pharmacy	7270	.55	Office and Administrative Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Radiology Services by outside concern	Radiology	7240	.62	Medical Purchased Services
Rays, cleaning	Housekeeping Service	8240	.54	Cleaning Supplies
Razor blades	(a)		.59	Other Supplies and Materials
Razors	(a)		.59	Other Supplies and Materials
Receptacles, waste	Housekeeping Service	8240	.58	Minor Nonmedical Equipment
Record forms, medical	Medical Records	7390	.55	Office and Administrative Supplies
Records for transcribing machines	(a)		.55	Office and Administrative Supplies
Rectal tubes	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Registers, narcotic	Pharmacy	7270	.55	Office and Administrative Supplies
Rental charges, major movable equipment	(e)		.73	Rental or Lease - Movable Equipment
Rental charges, fixed equipment, general	Leases and Rentals - Fixed Equipment	8422	.72	Rental or Lease - Fixed Equipment
Rental charges, minor equipment	(e)		.73	Rental or Lease - Movable Equipment
Rental charges, reusable suppl. (e)			.91	Other Direct Expenses
Rental charges, duplicating machine	Printing and Duplicating	8384	.73	Rental or Lease - Movable Equipment
Rentals, intercommunicating equipment	Communications	8381	.73	Rental or Lease - Movable Equipment
Rentals, safety deposit boxes	Administrative Office	8351	.91	Other Direct Expenses
Repair/replacement of personal property (eye glasses, dentures, hearing aids, etc.)	Administrative Office	8351	.91	Other Direct Expenses
Repairs, minor, to buildings (by an outside concern)	Plant Operation and Maintenance	8220	.61	Repairs and Maintenance - Purchased Services Nonassignable

ACCOUNT DISTRIBUTION INDEX

*If the using cost center is the Plant Operation and Maintenance Department, then such costs would be charged to the Natural Classification No. 61, Repairs and Maintenance - Purchased Services - Nonassignable.

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Sheets, linen	Linens Service	8252	.53	Linens and Bedding
Sheets, rubber, on patients' beds	(b)		.59	Other Supplies & Materials
Sheet wadding	(a)		.59	Other Supplies & Materials
Signals, communication (beepers)	Communications	8361	.58	Minor Nonmedical Equipment
Slippers, paper	(a)		.59	Other Supplies & Materials
Slips, laundry	Laundry Service	8251	.55	Office and Administrative Supplies
Snow removal	Grounds	8225	.67	Other Purchased Services
Soaps, dishwashing	(d)		.54	Cleaning Supplies
Soaps, floor, toilet	Housekeeping Service	8240	.54	Cleaning Supplies
Soaps, laundry	Laundry Service	8251	.54	Cleaning Supplies
Splints	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Steam cleaner rental	Housekeeping Service	8240	.73	Rental or Lease - Movable Equipment
Steam, purchased	Plant Operation and Maintenance	8220	.80	Other Utilities
Sterile water	Central Medical Supplies and Equipment	7200	.59	Other Supplies & Materials
Stethoscopes	Central Medical Supplies and Equipment	7200	.57	Instruments and Minor Medical Equipment
Strike expenses	Administrative Office	8351		(h)
Suction tips, disposable	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Supplies, patient chargeable	Central Medical Supplies and Equipment	7200	.49	(h)
Suppositories	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies
Sutures	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials and Supplies

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Syringes, hypo.	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Syringes, irrigating	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Tablets, paper	(a)		.55	Office & Administrative Supplies
Tape remover	(a)		.49	Other Medical Care Materials & Supplies
Tape, twilled	Laundry Service	8251	.59	Other Supplies & Materials
Taxes, real estate	Plant Operation & Maintenance	8220	.83	Licenses and Taxes (other than income tax)
Taxes, personal property	Plant Operation & Maintenance	8220	.83	Licenses and Taxes (other than income tax)
Taxes, business	Licenses and Taxes	8440	.83	Licenses and Taxes (other than income tax)
Telegraph expense	Communications	8381	.84	Telephone and Telegraph
Telephone expense	Communications	8381	.84	Telephone and Telegraph
Gen'l lines service	(a)		.84	Telephone and Telegraph
Dedicated lines service	Communications	8381	.84	Telephone and Telegraph
Long distance, patient	Administrative Office	8351	.84	Telephone and Telegraph
Long distance, administration				
Long distance medical staff	Medical Staff Service	7410	.84	Telephone and Telegraph
Taxicab charges	(a)		.88	Travel, Conferences and Workshops
Test Tubes	Laboratory Services	7210	.59	Other Supplies & Materials (h)
Theft of Goods	(c)			
Thermometers, mouth, bath, rectal	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Thermostat, wall	Plant Operation & Maint.	8220	.59	Other Supplies & Materials

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Thread, sewing	Laundry Service	8251	.59	Other Supplies & Materials
Throat bags	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Time cards (payroll)	General Accounting	8312	.55	Office and Administrative Supplies
Tips, irrigating, suction, uterine, etc.	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Tires, car, truck	(a)		.59	Other Supplies & Materials
Tissuc. facial	(a)		.59	Other Supplies & Materials
Toilet paper	Housekeeping Service	8240	.59	Other Supplies & Materials
Tongs, crucible	Laboratory Services	7210	.58	Minor Nonmedical Equipment
Tongue depressors	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Towels, bath, face	Linen Service	8252	.53	Linen and Bedding
Towels, paper	(a)		.59	Other Supplies & Materials
Traction rope	Central Medical Supplies & Equipment	7200	.49	Other Medical Care Materials & Supplies
Transportation- patients	Transportation	8270		(h)
Transportation-staff	(c)			Travel, Conferences and Workshops
Travel, conventions and conferences	(c)		.88	
Travel expense:	(c)			
Educational	Personnel	8391	.88	Travel, Conferences and Workshops
Recruiting	Public Relations	8355	.88	Travel, Conferences and Workshops
"Community" service Board	Governing Board	8352	.88	Travel, Conferences and Workshops
Medical Staff	Medical Staff Service	7410	.88	Travel, Conferences and Workshops
Administration	Administrative Office	8351	.88	Travel, Conferences and Workshops
Tray covers, paper (patients' meals)	Patient Food Service	8212	.51	Dietary - Other
Trays, dressing	Central Medical Supplies & Equipment	7200	.58	Minor Nonmedical Equipment

June, 1981

3125

REV. 2

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Trays, serving, patients'	Patient Food Service	8212	.58	Minor Nonmedical Equipment
Trays, desk	(a)		.59	Other Supplies & Materials
Trays, staining	Laboratory Service	7210	.59	Other Supplies & Materials
Tubes, centrifuge, test, etc.	Laboratory Services	7210	.59	Other Supplies & Materials
Tubes, colon, connecting, duodenal, infusion, intravenous, etc.	Central Medical Supplies and Equipment	7200	.49	Other Medical Care Materials & Supplies
Tubes, specimen	Laboratory Services	7210	.59	Other Supplies & Materials
Tubing, glass, heat resisting	Laboratory Services	7210	.59	Other Supplies & Materials
Tubing, rubber	Central Medical Supplies and Equipment	7200	.59	Other Supplies & Materials
Tuition, employee education	(f)		.23	Other Employee Benefits
Tumblers, glass, drinking	(e)		.51	Dietary - Other
Underpads (excluding dispos- ables)	Linen Service	8252	.53	Linen and Bedding
Underpads (disposables)	Linen Service	8252	.38	Disposable Linen
Uniforms (hospital furnished):				
Employees	(f)		.56	Employee Wearing Apparel
Volunteer	Volunteers	8354	.56	Employee Wearing Apparel
Candystriper	Volunteers	8354	.50	Employee Wearing Apparel
Urinals, Patient	(a)		.58	Minor Nonmedical Equipment
Urinometers	Laboratory Services	7210	.58	Minor Nonmedical Equipment
Utensils	(d)		.51	Dietary - Other
Utensils, stainless steel, kitchen	(d)		.51	Dietary - Other
Utensils, stainless steel medical	Central Medical Supplies and Equipment	7200	.57	Instruments and Other Minor Medical Equipment
Utensils, stainless steel, other	(a)		.58	Minor Nonmedical Equipment
Vaporizers, medicinal (steam kettles)	Central Medical Supplies and Equipment	7200	.58	Minor Nonmedical Equipment

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

ACCOUNT DISTRIBUTION INDEX

<u>Item</u>	<u>Cost Center</u>		<u>Natural Classification</u>	
	<u>Title</u>	<u>Code</u>	<u>Code</u>	<u>Title</u>
Vases, decorative	Housekeeping Service	8240	.59	Other Supplies & Materials
Vegetable oil	(d)		.50	Dietary - Food
Venetian blind cleaning	Housekeeping Service	8240	.67	Other Purchased Services
Volunteer meals	Volunteers	8354	.91	Other Direct Expenses
Volunteer uniforms	Volunteers	8354	.56	Employee Wearing Apparel
Volunteer badges	Volunteers	8354	.59	Other Supplies & Materials
Wash Cloths	Linen Service	8252	.53	Linen and Bedding
Waste receptacles	Housekeeping Service	8240	.58	Minor Nonmedical Equipment
Water	Plant Operation & Maintenance	8220	.76	Water and Sewer
Water treatment compounds	Plant Operation & Maintenance	8220	.59	Other Supplies & Materials
Wax, floor	Housekeeping Service	8240	.54	Cleaning Supplies
Window glass	Plant Operations and Maintenance	8220	.59	Other Supplies & Materials
Window washing expense (outside concerns)	Housekeeping Service	8240	.67	Other Purchased Services
Wrappers, cloth	(a)		.59	Other Supplies & Materials
Wringers, mop	Housekeeping Service	8240	.58	Minor Nonmedical Equipment
X-ray film	Radiology	7240	.49	Other Medical Care Materials & Supplies
X-ray procedures, facility based physicians	Radiology	7240	.27	Physicians Fees
X-ray procedures, purchased outside	Radiology	7240	.62	Medical - Purchased Services