

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION OF EXPENSES (cont'd)

.59 Other Supplies and Material

This classification is charged with the cost of nonmedical supplies not included elsewhere. Included here is the cost of miscellaneous supplies used for the personal care of patients.

Purchased and Contracted Services

These accounts are provided to record the costs of purchased or contracted services. For instance, if the laboratory function is contracted outside the nursing home, the expense would be charged to classification .68, Contracted Services, in the laboratory expense center. If, however, a minor service such as exterior painting were purchased outside the home the expense would be charged to classification .61, Repairs and Maintenance - Purchased Services - Nonassignable. The difference between the purchased and contracted classification lies in the magnitude of the service provided by outsiders. That is, the classification .68, Contracted Services, should only be used if an entire function (as defined in the functional reporting center descriptions on pages 4301-4381) is contracted outside the facility. Note that because the service rendered (exterior painting) benefited the entire facility and, therefore, is not directly assignable to a specific department (other than the Plant Operation and Maintenance Department) the cost of the service is charged to the natural classification .61, Repairs and Maintenance - Purchased Services - Nonassignable. In those instances where outside repairs and maintenance can be directly assigned to a specific department, for example the repair of a piece of laundry equipment, the cost must be charged to the natural classification .63, Repairs and Maintenance - Purchased Services - Directly Assignable.

- .61 Repairs and Maintenance - Purchased Services - Nonassignable
- .62 Medical - Purchased Services
- .63 Repairs and Maintenance - Purchased Services - Directly Assignable
- .65 Management Services
- .66 Collection Services
- .67 Other Purchased Services
- .68 Contracted Services

Depreciation, Leases and Rentals

- .69 Depreciation and Amortization
- .70 Rental or Lease - Land
- .71 Rental or Lease - Buildings
- .72 Rental or Lease - Fixed Equipment
- .73 Rental or Lease - Movable Equipment

Other Direct Expenses

- .74 Electricity
- .75 Gas
- .76 Water and sewer
- .77 Fuel Oil #2
- .78 Fuel Oil #4

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- .79 Fuel Oil #6
- .80 Other utilities
- .81 Insurance
- .82 Interest
- .83 Licenses and taxes (other than income taxes)
- .84 Telephone and telegraph
- .85 Dues to Nursing Home Associations
- .86 Printing, duplicating, and microfilming
- .88 Travel, conferences and workshops
- .89 Books, periodicals, etc.
- .91 Other direct expenses

Assessments

These accounts are used to record costs assessed by parent/subsidiary organizations such as municipalities, religious or educational organizations, etc. These are used only if direct transfers to specific other natural classifications have not been made.

- .92 Assessments from municipalities, religious, educational, foundations or other associations.

Transfers

These accounts are used to record the transfer of costs between nursing home departments, if direct transfers to specific other natural classifications are not made.

- .94 Transfers to other departments--labor
- .95 Transfers to other departments--supplies and other
- .96 Transfers from other departments--labor
- .97 Transfers from other departments--supplies and other