

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

NATURAL CLASSIFICATION OF EXPENSES (cont'd)

Fees

Included in classification .27 are all fees paid to nonsalaried physicians for patient care and supervisory activities and other professional fees for service.

- .26 Administration fees - long term debt
- .27 Physicians' fees
- .28 Therapists and others (nonphysician)
- .29 Consulting and management services
- .30 Legal services
- .31 Auditing services
- .34 Registered nurses
- .35 Licensed practical nurses
- .36 Private duty nurses' fees
- .37 Other fees

Supplies and Materials

The following classifications are used to record the costs of the various types of supplies used by a nursing home. The fair market value of donated supplies is charged to these classifications if the commodity otherwise would be purchased by the nursing home. An offsetting credit is made to "Donated Commodities" (Account 5176).

- .38 Disposable Linens

The cost of disposable linens is charged to this classification.

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NATURAL CLASSIFICATION OF EXPENSES (cont'd)

Supplies and Materials (cont'd)

- .44 Prescription Drugs
- .45 Medicine Cabinet Drugs
- .49 Other medical care materials and supplies

These classifications are charged with the cost of prescription drugs, medicine cabinet drugs, and other medical care materials and supplies.

- .50 Dietary - Food
- .51 Dietary - Other

Food purchased for dietary, kitchen, or the cafeteria is charged to these classifications as well as the tableware, kitchen utensils, paper products, etc. used for patients and in the cafeteria.

- .53 Linen and bedding
- .54 Cleaning supplies
- .55 Office and administrative supplies
- .56 Employee wearing apparel

These classifications are charged with the cost of linen and bedding, cleaning supplies, office and administrative supplies, and employee wearing apparel.

- .57 Instruments and minor medical equipment (nondepreciable)
- .58 Minor nonmedical equipment (nondepreciable)

The cost of minor equipment is charged to these classifications.