

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

REVENUE AND EXPENSE ACCOUNTS

Account Number °		Account Title
Revenue	Expense	
		Nursing and Other Professional Services-Revenue and Expense
	6010	Nursing Administration*
	6011	Nursing--administration
	6012	Nursing--in-service education
	6013	Float nursing personnel
	6014	Central transportation
3020	6020	Nurses' Stations-Skilled Nursing Facility*
3040	6040	Health Related Facility*
3060	6060	Domiciliary Care Facility
3080	6080	Day Care*
3090	6090	Home Health Care*
3110	6110	Homemaker*
3120	6120	Outpatient Clinics*
3130	6130	Meals on Wheels*
3140	6140	Intermediate Care Facility - Mental Retardation*
3150	6150	Independent Living*
4200	7200	Central Medical Supplies and Equipment*
4210	7210	Laboratory Services*
4220	7220	Electrocardiology*
4230	7230	Electroencephalography*
4240	7240	Radiology*
4250	7250	Inhalation Therapy*
4260	7260	Activities Program*
4270	7270	Pharmacy*
4271	7271	Pharmacy
4272	7272	Intravenous Therapy
4280	7280	Podiatry*
4290	7290	Dental*
4310	7310	Psychiatric*
4330	7330	Physical Therapy*
4340	7340	Occupational Therapy*
4350	7350	Speech and Hearing Therapy*
	7380	Social Services*
	7381	Social Services
	7382	Discharge Coordinator
	7383	Pastoral Care
	7390	Medical Records*
4410	7410	Medical Staff Service*
	7420	Medical Director
	7430	Utilization Review*

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Account Number		Account Title
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Other Operating Revenues		
5010		Other Operating Revenues
5011		Transfers from restricted funds for research *
5021		Transfers from restricted funds for education *
5031		Transfers from restricted funds for specific oper- ating purposes *
5041		Supplies sold to other than patients *
5051		Private duty nurses fees *
5055		Barber and beauty shops *
5061		Cafeteria *
5063		Gift shop *
5064		Public restaurants *
5065		Laundry and/or linen services *
5071		Telephone and telegraph services *
5075		Parking *
5081		Television and radio rentals *
5085		Medical record and abstract fees *
5091		Sale of scrap and waste *
5095		Vending machine commissions (net) *
5151		Rental of living quarters *
5155		Physicians' offices and other rentals *
5171		Cash discounts on purchases *
5175		Rebates and refunds from vendors *
5176		Donated commodities *
5177		Interest, finance and penalty charges on accounts receivable *
5210		Services to Other Organizations *
5211		Purchasing
5212		Janitorial services
5213		Laundry and/or linen services
5214		Education services
5215		Management services
5216		Data processing services
5219		Other services
Deductions from Revenue		
5510		Bad Debts *
5511		Provision for bad debts

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Account Number		Account Title
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Deductions from Revenue (continued)		
5515		Recovery of bad debts
5520		Contractual adjustments*
5521		Current year adjustments
5525		Prior year adjustments
5540		Charity Services*
5550		Other Deductions*
5551		Personnel adjustments
5552		Courtesy adjustments
5555		Administrative and policy adjustments
5556		Other
5560		Deficit Financing grants*
Other Operating Services		
8010		Research Administrative Office*
8020		Nursing Home Research Projects*
8040		Joint Research Projects*
8110		Nonphysician Education*
8140		Medical Education*
8150		Reserved
General Services		
8210		Dietary Service
8211		Kitchen
8212		Patient food service*
8213		Cafeteria*
8220		Plant Operation and Maintenance*
8221		Carpentry
8222		Plumbing
8223		Painting
8224		Automotive services
8225		Grounds*
8226		Parking
8228		Elevator operation
8229		Boiler and power plant
8231		Electrical and refrigeration operations
8232		Sewage treatment
8240		Housekeeping Service*

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<u>Revenue</u>	<u>Expense</u>	

General Services (continued)

8250	Laundry and Linen Service *
8251	Laundry service
8252	Linen service
8253	Patients personal laundry
8260	Security *
8270	Transportation *

Fiscal and Administrative Services

8310	Fiscal Services *
8311	Fiscal services office
8312	General accounting
8313	Budget and costs
8314	Payroll accounting
8315	Accounts payable
8316	Plant and equipment
8317	Inventory accounting
8318	Patient accounting
8319	Data processing
8321	Admitting *
8350	Administrative Services *
8351	Administrative office
8352	Governing board
8353	Auxiliary groups
8354	Volunteers
8355	Public relations
8371	Purchasing
8381	Communications
8382	Telephone
8383	Mailroom
8384	Printing and duplicating
8385	Receiving and stores
8391	Personnel
8395	Receivership Fees

Unassigned Expenses

8410	Depreciation, and Amortization *
8411	Depreciation--buildings
8412	Depreciation--fixed equipment
8413	Depreciation - movable equipment
8414	Amortization of leasehold improvements

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Unassigned Expenses		
	8420	Leases and Rentals *
	8421	Buildings
	8422	Fixed equipment
	8423	Leasehold improvements
	8424	Land
	8430	Insurance *
	8431	Professional liability
	8432	General liability
	8433	Property
	8440	Licenses and Taxes (other than income taxes) *
	8450	Interest
	8451	Working capital interest *
	8452	Interest on Capital Debt *
	8453	Interest on loans from related parties
	8460	Employee Benefits *
	8470	Other Operating Expenses
	8471	Employee housing *
	8472	Physicians' offices and other rentals *
	8473	Gift shop *
	8474	Public restaurants *
	8475	Fund raising *
	8476	Barber and beauty shop *

Nonoperating Revenues and Expenses

9030	9010	Nonoperating Revenue and Expenses
	9011	Federal income tax-current *
	9015	Federal income tax-deferred *
	9021	State income tax-current *
	9026	State income tax-deferred *
	9027	Local income tax-current *
	9028	Local income tax-deferred *
9041		General contributions *
9045		Donated services *
9047		Gain (loss) on sale of property *
9051		Income and gains from unrestricted fund investments *
9055		Unrestricted income from endowment funds *

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Nonoperating Revenues and Expenses (continued)		
9061		Unrestricted income from other restricted funds*
9065		Term endowment funds becoming unrestricted*
9070		Transfers from restricted funds for nonoperating expenses*
9075		Contributions from other funds
9080		Extraordinary Gain (Loss)