

Office of Statewide Health Planning and Development  
ACCOUNTING AND REPORTING MANUAL FOR  
CALIFORNIA LONG-TERM CARE FACILITIES

**APPENDIX A**

**ACCOUNT DISTRIBUTION INDEX**

**PURPOSE**

The Account Distribution Index serves as a reference for the proper classification of all supplies and services expenses which are not directly billable to patients. Supplies and services billed directly to patients should be recorded or reclassified to the applicable ancillary cost center.

**HOW TO USE THE INDEX**

Each page of the Index list various types of supplies and services along with the cost center and natural classification to which they should be charged. Some of the items listed are not referenced to a specific cost center, but to the "using" cost center, "appropriate" cost center, or "employee" cost center. These are items commonly used by more than one cost center and should be charged directly to the centers incurring (using) the expenses.

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Abrasive floor surfacing	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Accounting fees	Administration	6900	.48	Accounting and Auditing
Ace bandages	Using Cost Center		.54	Other Medical Care Materials and Supplies
Acetone	Using Cost Center		.69	Other Non-Medical Supplies
Acetylene, dissolved	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Acids, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Actuarial fees	Administration	6900	.46	Consulting and Management Fees
Adapters, glass, metal, syringe	Using Cost Center		.54	Other Medical Care Materials and Supplies
Adhesive pads	Using Cost Center		.54	Other Medical Care Materials and Supplies
Adhesive remover	Using Cost Center		.54	Other Medical Care Materials and Supplies
Adhesive tape	Using Cost Center		54	Other Medical Care Materials and Supplies

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	Title	Code	Code	Title
Admission forms	Administration	6900	.58	Office and Administrative Supplies
Advertising	Administration	6900	.79	Other Purchased Services
Air cushions, invalid	Using Cost Center		.54	Other Medical Care Materials and Supplies
Airways	Using Cost Center		.54	Other Medical Care Materials and Supplies
Alcohol, grain	Using Cost Center		.53	Pharmaceuticals
Alcohol, rubbing	Using Cost Center		.54	Other Medical Care Materials and Supplies
Alcohol packets	Using Cost Center		.54	Other Medical Care Materials and Supplies
Alkalies, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Ammonia	Housekeeping	6300	.57	Cleaning Supplies
Analgesics	Using Cost Center		.53	Pharmaceuticals
Aspirin	Using Cost Center		.53	Pharmaceuticals
Assessments, improvements	Administration	6900	.89	Licenses and Taxes
Assessments, operating	Administration	6900	.89	Licenses and Taxes

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	Title	Code	Code	Title
Assessments, OSHPD	Administration	6900	.99	Other Direct Expenses
Association dues	Administration	6900	.87	Dues and Subscriptions
Atomizers	Using Cost Center		.54	Other Medical Care Materials and Supplies
Attorney's fees	Administration	6900	.47	Legal
Audit fees	Administration	6900	.48	Accounting and Auditing
Autoclave tape	Using Cost Center		.69	Other Non-Medical Supplies
Automatic door repairs	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Automatic telephone rentals	Administration	6900	.91	Leases and Rentals
Automobile insurance premium	Administration	6900	.90	Insurance
Automobile license	Administration	6900	.89	Licenses and Taxes
Automobile rentals	Leases and Rentals	7200	.91	Leases and Rentals
Automobile repairs	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Awards, employee	Using Cost Center		.99	Other Direct Expenses
Badges, Identification, employees	Administration	6900	.58	Office and Administrative Supplies
Badges, Identification, volunteers	Administration	6900	.58	Office and Administrative Supplies

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	Title	Code	Code	Title
Bags, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Bags, paper/plastic	Using Cost Center		.69	Other Non-Medical Supplies
Bandages, elastic	Using Cost Center		.54	Other Medical Care Materials and Supplies
Bandages, sterile	Using Cost Center		.54	Other Medical Care Materials and Supplies
Bands, identification	Administration	6900	.69	Other Non-Medical Supplies
Bands, rubber	Using Cost Center		.58	Office and Administrative Supplies
Bank charges	Administration	6900	.99	Other Direct Expenses
Basins, bath, emesis, face	Appropriate Routine Services Cost Center		.61	Other Minor Equipment
Baskets, drug	Pharmacy	8300	.61	Other Minor Equipment
Baskets, waste	Using Cost Center		.61	Other Minor Equipment
Baskets, specimen collection, (sputum, urine, and feces)	Laboratory	8400	.61	Other Minor Equipment
Bath caps	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Bath mats	Laundry and Linen	6400	.69	Other Non-Medical Supplies

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	Title	Code	Code	Title
Bath robes	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Batteries, flashlight	Using Cost Center		.69	Other Non-Medical Supplies
Bed pans	Using Cost Center		.61	Other Minor Equipment
Belts, sanitary	Using Cost Center		.69	Other Non-Medical Supplies
Benzalkoniumchloride solution & tincture	Using Cost Center		.54	Other Medical Care Materials and Supplies
Blankets	Laundry and Linen	6400	.56	Linen and Bedding
Blow bottles	Using Cost Center		.54	Other Medical Care Materials and Supplies
Board member expenses	Administration	6900		Appropriate Natural Classification
Bond discount amortization	Interest - Other	7600	.99	Other Direct Expenses
Bond interest expense	Interest - Other	7600	.99	Other Direct Expenses
Bonding insurance premiums, employees	Cost Center Employee is Assigned		.90	Insurance
Bookkeeping forms	Administration	6900	.58	Office and Administrative Supplies
Books, medical	Administration	6900	.69	Other Non-Medical Supplies
Books, text	Administration	6900	.69	Other Non-Medical Supplies
Borax	Laundry and Linen	6400	.57	Cleaning Supplies

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Bottles, specimen	Laboratory	8400	.69	Other Non-Medical Supplies
Brooms	Housekeeping	6300	.57	Cleaning Supplies
Brushes	Using Cost Center		.57	Cleaning Supplies
Buckets, scrub	Housekeeping	6300	.57	Cleaning Supplies
Building repairs by outside concerns	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Bulbs, electric light	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Burners, Bunsen	Laboratory	8400	.69	Other Non-Medical Supplies
Business interruption insurance	Administration	6900	.90	Insurance
Business machine rentals	Administration	6900	.91	Leases and Rentals
Business office forms	Administration	6900	.58	Office and Administrative Supplies
Buttons	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Canes	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cannulas	Using Cost Center		.54	Other Medical Care Materials and Supplies
Caps, ice (bags)	Appropriate Routine Services Cost Center		.54	Other Medical Care Materials and Supplies

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Capsules	Pharmacy	8300	.54	Other Medical Care Materials and Supplies
Care, employee special occasions (discounts)	Administrative Adjustments	5300		Appropriate Revenue Subclassification
Carpenter tools	Plant Operations and Maintenance	6200	.61	Other Minor Equipment
Carpeting and rugs, cleaning	Housekeeping	6300	.79	Other Purchased Services
Carpeting and rugs, (depreciation)	Depreciation and Amortization	7120	.99	Other Direct Expenses
Cartage, drayage, and freight: (1) supplies (2) equipment	Same Account to which Item Purchased is Charged		.99	Other Direct Expenses
Cases, pillow	Laundry and Linen	6400	.56	Linen and Bedding
Cash shortages, overages	Administration	6900	.99	Other Direct Expenses
Casters	Using Cost Centers		.69	Other Non-Medical Expenses
Catheter boxes, trays	Using Cost Center		.54	Other Medical Care Materials and Supplies
Catheter, metal, rubber, etc.	Using Cost Center		.54	Other Medical Care Materials and Supplies
Chart envelopes	Administration	6900	.58	Office and Administrative Supplies



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	Title	Code	Code	Title
Charts, patient	Administration	6900	.58	Office and Administrative Supplies
Checkbooks and vouchers checks	Administration	6900	.58	Office and Administrative Supplies
Chinaware	Dietary	6500	.61	Other Minor Equipment
Clamps, burette, rubber tubing	Laboratory	8400	.69	Other Non-Medical Supplies
Cleaning compounds	Housekeeping	6300	.57	Cleaning Supplies
Cleavers, chopping	Dietary	6500	.61	Other Minor Equipment
Clocks, household	Using Cost Center		.61	Other Minor Equipment
Clocks, interval timer	Using Cost Center		.61	Other Minor Equipment
Clothes racks	Using Cost Center		.61	Other Minor Equipment
Clothing, patient	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Clothing, staff	Using Cost Center		.59	Employee Wearing Apparel
Cloths, face	Laundry and Linen	6400	.56	Linen and Bedding
Cloths, table	Dietary	6500	.69	Other Non-Medical Supplies
Coal and coke	Plant Operations and Maintenance	6200	.85	Utilities - Other
Colanders	Dietary	6500	.61	Other Minor Equipment
Collection fees	Administration	6900	.74	Collection Agencies

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	Title	Code	Code	Title
Collectors, pediatric sputum, urine, feces	Using Cost Center		.61	Other Minor Equipment
Compensation, physician	Using Cost Center		.19	Other Salaries and Wages
Compound tincture benzoin	Using Cost Center		.54	Other Medical Care Materials and Supplies
Connectors, glass, etc.	Using Cost Center		.54	Other Medical Care Materials and Supplies
Consultant fees: (1) From nonrelated organization	Using Cost Center		.46	Consulting and Mgmt. Fees
(2) From related organization	Using Cost Center		.73	Management Services
Containers, false teeth	Using Cost Center		.69	Other Non-Medical Supplies
Containers, needle	Using Cost Center		.54	Other Medical Care Materials and Supplies
Controls, sterilizer	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cotton, absorbent	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cotton balls	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cottonseed oil	Using Cost Center		.54	Other Medical Care Materials and Supplies

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	Title	Code	Code	Title
Computer (see Personal Computer or Data Processing)				
Covers, tray or table (patients)	Dietary	6500	.69	Other Non-Medical Supplies
Crutches	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cuffs, blood pressure	Using Cost Center		.61	Other Minor Equipment
Cups, china	Dietary	6500	.69	Other Non-Medical Supplies
Cups, paper, beverage	Dietary	6500	.69	Other Non-Medical Supplies
Cups, sputum, paper	Appropriate Routine Services Cost Center		.54	Other Medical Care Materials and Supplies
Curtains and draperies, window, cleaning	Housekeeping	6300	.79	Other Purchased Services
Curtain and draperies, cubicle, initial	Housekeeping	6300	.61	Other Minor Equipment
Cushions, air, invalid	Using Cost Center		.54	Other Medical Care Materials and Supplies
Cutters, paper	Using Cost Center		.61	Other Minor Equipment
Data processing fees	Administration	6900	.79	Other Purchased Services
Depreciation, major movable equipment	Depreciation and Amortization	7140	.92	Depreciation and Amortization

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	Title	Code	Code	Title
Depreciation, fixed equipment	Depreciation and Amortization	7140	.92	Depreciation and Amortization
Depreciation, minor equipment	Depreciation and Amortization	7140	.92	Depreciation and Amortization
Depressors, tongue	Using Cost Center		.54	Other Medical Care Materials and Supplies
Detective service	Administration	6900	.79	Other Purchased Services
Detergents (laundry)	Laundry and Linen	6400	.57	Cleaning Supplies
Dextrose	Using Cost Center		.52	Intravenous Solution
Diapers	Appropriate Routine Services Cost Center		.69	Other Non-Medical Supplies
Dinnerware	Dietary	6500	.61	Other Minor Equipment
Dishes, evaporating petri	Laboratory	8400	.61	Other Minor Equipment
Dishes, table	Dietary	6500	.61	Other Minor Equipment
Dishpans	Dietary	6500	.61	Other Minor Equipment
Disinfectants	Housekeeping	6300	.57	Cleaning Supplies
Doilies, tray, paper	Dietary	6500	.69	Other Non-Medical Supplies
Douche pans	Appropriate Routine Services Cost Center		.61	Other Minor Equipment

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	Title	Code	Code	Title
Draperies and curtains (see Curtains)				
Drayage (see Cartage)				
Dressing tray	Using Cost Center		.61	Other Minor Equipment
Dressings	Using Cost Center		.54	Other Medical Care Materials and Supplies
Drinking cups (see Cups)				
Droppers medicine	Using Cost Centers		54	Other Medical Care Materials and Supplies
Dues, association	Administration	6900	.87	Dues and Subscriptions
Dues, professional organizations	Administration	6900	.87	Dues and Subscription
Dyes, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Earthquake insurance	Property Insurance	7400	.90	Insurance
Education supplies, inservice nursing	Inservice Education - Nursing	6800	.69	Other Non-Medical Supplies
Electric light bulbs	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Electricity	Plant Operations and Maintenance	6200	.82	Utilities - Electricity
Elevator inspection fees	Plant Operations and Maintenance	6200	.99	Other Direct Expenses
Elevator liability insurance	Administration	6900	.90	Insurance

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Elevator repairs	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Emergency oxygen supply	Using Cost Center		.51	Oxygen and Other Medical Gases
Employee benefits, housing allowance	Employee Assigned Cost Center		.28	Other Employee Benefits
Employee benefits, federal unemployment insurance	Employee Assigned Cost Center		.23	FUI
Employee benefits, F.I.C.A.	Employee Assigned Cost Center		.21	FICA
Employee benefits, state unemployment insurance	Employee Assigned Cost Center		.22	SUI
Employee benefits, parking	Employee Assigned Cost Center		.28	Other Employee Benefits
Employee benefits, meals	Employee Assigned Cost Center		.28	Other Employee Benefits
Employee benefits, health and dental insurance	Employee Assigned Cost Center		.25	Group Life and Health Insurance and Flexible Benefits
Employee benefits, life insurance	Employee Assigned Cost Center		.25	Group Life and Health Insurance and Flexible Benefits
Employee benefits, tuition	Employee Assigned Cost Center		.28	Other Employee Benefits
Employee benefits, recreational and cultural activities	Administration	6900	.99	Other Direct Expenses
Employee benefits, licenses	Employee Assigned Cost Center		.28	Other Employee Benefits

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Employee benefits, pension	Employee Assigned Cost Center		.26	Pension and Retirement
Employee uniforms, hospital owned	Laundry and Linen	6400	.59	Employee Wearing Apparel
Enema, disposal	Using Cost Center		.54	Other Medical Care Materials and Supplies
Entertainment, employee	Employee Assigned Cost Center		.81	Travel
Envelopes, paper, other	Using Cost Center		.58	Office and Administrative Supplies
Epsom Salts	Using Cost Center		.54	Other Medical Care Materials and Supplies
Equipment repair by outside concerns	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Express charges (see Cartage)				
Exterminator (pest control service)	Housekeeping	6300	.79	Other Purchased Services
Extractors, fruit juice	Dietary	6500	.61	Other Minor Equipment
Face cloths	Laundry and Linen	6400	.56	Linen and Bedding
Face masks	Using Cost Center		.54	Other Medical Care Materials and Supplies
Fees, medical - Physicians	Using Cost Center		.49	Other Professional Fees
Fees, medical - Therapists	Using Cost Center		.45	Therapist Services

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Fees, nonmedical (see specific category)				
Fidelity bond premiums	Employee Assigned Cost Center		.90	Insurance
Fire insurance premiums	Property Insurance	7400	.90	Insurance
Flashlights and batteries	Using Cost Center		.69	Other Non-Medical Supplies
Flask, general	Using Cost Center		.69	Other Non-Medical Supplies
Flood Insurance	Property Insurance	7400	.90	Insurance
Flowers, decorative	Housekeeping	6300	.99	Other Direct Expenses
Flowers, employee special occasions	Employee Assigned Cost Center		.99	Other Direct Expenses
Flower pots and planters: (1) Inside Hospital (2) Outside Hospital	Housekeeping Plant Operations and Maintenance	6300 6200	.69 .69	Other Non-Medical Supplies Other Non-Medical Supplies
Food, meat, fish and poultry	Dietary	6500	.55	Raw Food
Food, other	Dietary	6500	.55	Raw Food
Forks, kitchen	Dietary	6500	.61	Other Minor Equipment
Forms, medical record, medical history, etc.	Administration	6900	.58	Office and Administrative Supplies
Freight charges (see Cartage)				



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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Fuel, gas	Plant Operations and Maintenance	6200	0.83	Utilities - Gas
Fund raising expenses	Administration	6900		Appropriate Natural Classification
Funnels	Using Cost Center		.69	Other Non-Medical Supplies
Gags, mouth	Using Cost Center		.69	Other Non-Medical Supplies
Garbage cans	Housekeeping	6300	.61	Other Minor Equipment
Gas (fuel)	Plant Operations and Maintenance	6200	.83	Utilities - Gas
Gasoline	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Gauze	Using Cost Center		.54	Other Medical Care Materials and Supplies
Germicides, cleaning	Housekeeping	6300	.58	Cleaning Supplies
Glass, window	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Glassware, kitchen, dining room	Dietary	6500	.69	Other Non-Medical Supplies
Gloves, disposable	Using Cost Center		.69	Other Non-Medical Supplies
Gloves, reusable, sterile, non-sterile	Using Cost Center		.69	Other Non-Medical Supplies
Glue, furniture, etc.	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Gowns, employee	Laundry and Linen	6400	.59	Employee Wearing Apparel

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Gowns, patients'	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Grass seed	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Graters, food	Dietary	6500	.61	Other Minor Equipment
Greases, lubricating	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Guard services fees	Plant Operations and Maintenance	6200	.79	Other Purchased Services
Hammers, percussion reflex	Using Cost Center		.60	Minor Medical Equipment and Instruments
Hangers, coat	Housekeeping	6300	.69	Other Non-Medical Supplies
Head mirrors and bands	Using Cost Center		.6	Minor Medical Equipment and Instruments
Heaters	Using Cost Center		.61	Other Minor Equipment
Hemostats	Using Cost Center		.6	Minor Medical Equipment and Instruments
Hemovac	Using Cost Center		.6	Minor Medical Equipment and Instruments
Holder, napkin	Dietary	6500	.69	Other Non-Medical Supplies
Holder, needle	Using Cost Center		.6	Minor Medical Equipment and Instruments

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Holders, sputum cup	Appropriate Routine Services Cost Center		.69	Other Non-Medical Supplies
Holders, test tube	Laboratory Cost Center	8400	.69	Other Non-Medical Supplies
Hot packs, apparatus	Using Cost Center		.60	Minor Medical Equipment and Instruments
Hot water bottles	Using Cost Center		.60	Minor Medical Equipment and Instruments
Hydrogen peroxide	Using Cost Center		.54	Other Medical Care Materials and Supplies
Hypodermic needles	Using Cost Center		.54	Other Medical Care Materials and Supplies
I.V. additives	Using Cost Center		.53	Pharmaceuticals
I.V. set	Using Cost Center		.54	Other Medical Care Materials and Supplies
I.V. solutions	Using Cost Center		.52	Intravenous
I.V. supplies	Using Cost Center		.54	Other Medical Care Materials and Supplies
Ice (purchased)	Using Cost Center		.69	Other Non-Medical Supplies
Ice bags	Using Cost Center		.69	Other Non-Medical Supplies

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Ident-a-bands	Administration	6900	.69	Other Non-Medical Supplies
Income tax	Provision for Income Taxes	9200	.99	Other Direct Expenses
Industrial engineering fees	Administration	6900	.46	Consulting and Management Fees
Ink, printing	Administration	6900	.69	Other Non-Medical Supplies
Ink, marking	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Insect extermination expense	Housekeeping	6300	.79	Other Purchased Services
Insecticides	Housekeeping	6300	.69	Other Non-Medical Supplies
Inservice education supplies (see Education Supplies)				
Instruments, sharpening	Using Cost Center		.79	Other Purchased Services
Instruments, tray - reusable	Using Cost Center		.61	Other Minor Equipment
Instruments, tray - disposable	Using Cost Center		.54	Other Medical Care Materials and Supplies

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Insurance:				
Automobile	Administration	6900	.90	Insurance
Boiler	Property Insurance	7400	.90	Insurance
Bonding liability	Administration	6900	.90	Insurance
Earthquake	Property Insurance	7400	.90	Insurance
Elevator liability	Administration	6900	.90	Insurance
Fire	Property Insurance	7400	.90	Insurance
Flood	Property Insurance	7400	.90	Insurance
General or Umbrella Liability	Administration	6900	.90	Insurance
Malpractice or professional liability	Administration	6900	.90	Insurance
Unemployment	Employee Assigned Cost Center		.22, .23	SUI, FUI
Worker's Compensation (ind. injury)	Employee Assigned Cost Center		.27	Worker's Compensation Insurance
Intercommunication system expense	Administration	6900		Appropriate Natural Classification
Interest expense, current working capital	Interest - Other	7600	.99	Other Direct Expenses
Interest expense, long-term, for acquisition of property, plant, & equipment	Interest - Property, Plant and Equipment	7500	.99	Other Direct Expenses
Irrigating solutions	Using Cost Center		.54	Other Medical Care Materials
Irrigation tips	Using Cost Center		.60	Minor Medical Equipment and Instruments
Irrigators	Using Cost Center		.60	Minor Medical Equipment and Instruments

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	Title	Code	Code	Title
Jackets, orderlies	Laundry and Linen	6400	.59	Employee Wearing Apparel
Jars, specimen	Laboratory	8400	.69	Other Non-Medical Supplies
Journals, medical (magazines)	Using Cost Center		.87	Dues and Subscriptions
Kettles, steam (patients' use)	Using Cost Center		.61	Other Minor Equipment
Kettles, steam (kitchen)	Dietary	6500	.61	Other Minor Equipment
Keys	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Kitchen utensils	Dietary	6500	.61	Other Minor Equipment
Knife, bread, butcher, etc.	Dietary	6500	.61	Other Minor Equipment
Labels, other	Using Cost Center		.69	Other Non-Medical Supplies
Ladders	Plant Operations and Maintenance	6200	.61	Other Minor Equipment
Lamps, alcohol	Using Cost Center		.61	Other Minor Equipment
Lamps, electric	Plant Operations and Maintenance	6200	.61	Other Minor Equipment
Lamps, ophthalmoscope	Using Cost Center		.61	Other Minor Equipment
Lanterns (battery or gas type)	Plant Operations and Maintenance	6200	.61	Other Minor Equipment
Laundering - outside concerns	Laundry and Linen	6400	.79	Other Purchased Services
Laxatives, simple	Using Cost Center		.53	Pharmaceuticals

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Lease costs (see Rental Charges)				
Legal fees	Administration	6900	.47	Legal
Legal fees, collections	Administration	6900	.47	Legal
Licenses, car, truck (other than ambulance)	Using Cost Center		.89	Licenses and Taxes
License, facility	Administration	6900	.89	Licenses and Taxes
Lime, chlorinated	Housekeeping	6300	.57	Cleaning Supplies
Linen, bed	Laundry and Linen	6400	.56	Linen and Bedding
Linen, sterile	Laundry and Linen	6400	.56	Linen and Bedding
Local and spinal anesthetic	Using Cost Center		.54	Other Medical Care Materials and Supplies
Long distance telephone charges, general	Administration	6900	.86	Telephone and Telegraph
Lost item replacement, patient	Administration	6900	.99	Other Direct Expense
Lubricating fluids	Using Cost Center		.54	Other Medical Care Materials and Supplies
Lubricating jelly	Using Cost Center		.54	Other Medical Care Materials and Supplies
Lumber	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies

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Lye	Laundry and Linen	6400	.57	Cleaning Supplies
Maalox	Using Cost Center		.53	Pharmaceutical
Magazines	Administration	6900	.87	Dues and Subscription
Magazines, department	Using Cost Center		.87	Dues and Subscription
Magazines, general interest	Administration	6900	.87	Dues and Subscription
Magazines, lobby	Administration	6900	.87	Dues and Subscription
Maintenance contracts, major movable equipment	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Maintenance contracts, minor equipment	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Mangle aprons	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Marking ink and labels	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Masks, face	Using Cost Center		.54	Other Medical Care Materials and Supplies
Mats, bath	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Mattress covers and pads	Laundry and Linen	6400	.56	Linen and Bedding
Measures, metal	Using Cost Center		.69	Other Non-Medical Supplies
Membership dues	Administration	6900	.87	Dues and Subscriptions



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Mirrors, head, laryngeal, etc.	Using Cost Center		.60	Minor Medical Equipment and Instruments
Mortars	Using Cost Center		.69	Other Non-Medical Supplies
Mortgage, interest expense	Interest on Property, Plant and Equipment	7500	.99	Other Direct Expenses
Motor oil, car, truck	Using Cost Center		.69	Other Non-Medical Supplies
Motor vehicle insurance	Administration	6900	.99	Other Direct Expenses
Motor vehicle license (see Licenses)				
Mouthwash, nonprescription	Using Cost Center		.54	Other Medical Care Materials and Supplies
Needles, aneurysm, aspirating	Appropriate Routine Services Cost Center		.60	Minor Medical Equipment and Instruments
Needles, spinal, hypodermic	Appropriate Routine Services Cost Center		.60	Minor Medical Equipment and Instruments
Needles, sewing	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Nets, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Newspapers	Administration	6900	.87	Dues and Subscriptions
Non-sterile containers	Using Cost Center		.69	Other Non-Medical Supplies

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Item	Cost Center		Natural Classification	
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Nurses' uniforms (when facility furnished)	Using Cost Center		.59	Employee Wearing Apparel
Office supplies (printing and stationery)	Administration	6900	.58	Office and Administrative Supplies
Oil, fuel	Plant Operations and Maintenance	6200	.85	Utilities - Other
Oil and greases	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Oils, car, truck	Using Cost Center		.69	Other Non-Medical Supplies
Orangewood sticks	Using Cost Center		.54	Other Medical Care Materials and Supplies
Oxygen	Using Cost Center		.51	Oxygen and Other Medical Gases
Packets - alcohol, lemon/glycerine	Using Cost Center		.54	Other Medical Care Materials and Supplies
Packs, hot or cold (solution filled)	Using Cost Center		.61	Other Minor Equipment
Packs, steam	Using Cost Center		.61	Other Minor Equipment
Pads, bed, table, etc. (cloth)	Laundry and Linen	6400	.56	Linen and Bedding
Pads, cleaning	Housekeeping	6300	.57	Cleaning Supplies
Pads, laundry, mangle, press	Laundry and Linen	6400	.69	Other Non-Medical Supplies

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	Title	Code	Code	Title
Pads, rubber floor mat	Using Cost Center		.69	Other Non-Medical Supplies
Pails, scrub	Housekeeping	6300	.57	Cleaning Supplies
Paint brushes	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Painting, contracted	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Painters' drop cloths	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Paints, shellacs, varnishes	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Pans, baking	Dietary	6500	.61	Other Minor Equipment
Pans, dust	Housekeeping	6300	.57	Cleaning Supplies
Paper, duplication machine	Administration	6900	.58	Office and Administrative Supplies
Paper, data processing printout	Administration	6900	.58	Office and Administrative Supplies
Paper cups	Using Cost Center		.69	Other Non-Medical Supplies
Paper, shelf, toilet	Housekeeping	6300	.69	Other Non-Medical Supplies
Paper plates	Dietary	6500	.69	Other Non-Medical Supplies
Paper, wax	Dietary	6500	.69	Other Non-Medical Supplies
Patient chargeable supplies ruined or damaged	Patient Supplies	8100		Appropriate Natural Classification

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Pencils, lead, crayon, marking	Using Cost Center		.58	Office and Administrative Supplies
Pens	Using Cost Center		.58	Office and Administrative Supplies
Pension plan premiums	Employee Assigned Cost Center		.26	Pension and Retirement
Percussion hammers	Using Cost Center		.60	Minor Medical Equipment and Instruments
Periodicals	Administration	6900	.87	Dues and Subscriptions
Personal computer	Appropriate Balance Sheet Account			Other Equipment
Personal computer software	Using Cost Center		.99	Other Direct Expense
Personal computer supplies, diskettes, etc.	Using Cost Center		.69	Other Non-Medical Supplies
Pest control	Housekeeping	6300	.79	Other Purchased Services
Pestles	Using Cost Center		.59	Other Minor Equipment
Pillows	Laundry and Linen	6400	.56	Linen and Bedding
Pins, laundry	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Pins, safety, straight	Using Cost Center		.69	Other Non-Medical Supplies
Pipettes	Laboratory	8400	.69	Other Non-Medical Supplies
Pitcher, water	Using Cost Center		.69	Other Non-Medical Supplies

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Plaster, building	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Plates, china, dinner, salad, etc.	Dietary	6500	.61	Other Minor Equipment
Plumbing supplies	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Polishes	Housekeeping	6300	.57	Cleaning Supplies
Postage	Administration	6900	.99	Other Direct Expenses
Powders, insect	Housekeeping	6300	.69	Other Non-Medical Supplies
Powders, scouring	Housekeeping	6300	.57	Cleaning Supplies
Power, purchased	Plant Operations and Maintenance	6200	.82	Utilities - Electricity
Rags, cleaning	Housekeeping	6300	.57	Cleaning Supplies
Razor blades	Using Cost Center		.69	Other Non-Medical Supplies
Razors	Using Cost Center		.69	Other Non-Medical Supplies
Receptacles, waste	Housekeeping	6300	.61	Other Minor Equipment
Record forms, medical	Administration	6900	.58	Office and Administrative Supplies
Records for transcribing machines	Using Cost Center		.58	Office and Administrative Supplies
Rectal tubes	Using Cost Center		.54	Other Medical Care Materials and Supplies

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Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Rental charges, equipment	Leases and Rentals	7200	.91	Leases and Rentals
Rental charges, duplicating machine	Leases and Rentals	7200	.91	Leases and Rentals
Rental charges, fixed equipment general	Leases and Rentals	7200	.91	Leases and Rentals
Rental charges, minor equipment	Leases and Rentals	7200	.91	Leases and Rentals
Rental charges, patient chargeable equipment	Patient Supplies	8100	.91	Leases and Rentals
Rental charges, photocopier	Leases and Rentals	7200	.91	Leases and Rentals
Rentals, safety deposit boxes	Administration	6900	.99	Other Direct Expenses
Repairs/replacement of personal property (eyeglasses, dentures, hearing aids, etc.)	Administration	6900	.99	Other Direct Expenses
Repairs, purchased	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Ribbons, typewriter	Using Cost Center		.58	Office and Administrative Supplies
Rubber bands	Using Cost Center		.58	Office and Administrative Supplies
Safety pins	Using Cost Center		.69	Other Non-Medical Supplies
Sanitary pads	Using Cost Center		.69	Other Non-Medical Supplies
Saucers, plant	Housekeeping	6300	.69	Other Non-Medical Supplies

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Scales for weighing patients	Using Cost Center		.61	Other Minor Equipment
Scalpels	Using Cost Center		.60	Minor Medical Equipment and Instruments
Scissor sharpening	Using Cost Center		.79	Other Purchased Services
Scoops, flour, sugar, etc.	Dietary	6500	.61	Other Minor Equipment
Security services fees	Plant Operations and Maintenance	6200	.79	Other Purchased Services
Sedatives	Pharmacy	8300	.53	Pharmaceuticals
Service charges on equipment repairs	Plant Operations and Maintenance	6200	.72	Repairs and Maintenance
Sharpeners, pencil	Using Cost Center		.58	Office and Administrative Supplies
Sheep skins	Using Cost Center		.69	Other Non-Medical Supplies
Sheets, linen	Laundry and Linen	6400	.56	Linen and Bedding
Sheets, rubber, on patients' beds	Housekeeping	6300	.69	Other Non-Medical Supplies
Sheet wadding	Using Cost Center		.69	Other Non-Medical Supplies
Signals, communication (beepers)	Administration	6900	.61	Other Minor Equipment
Slippers, paper	Using Cost Center		.69	Other Non-Medical Supplies
Slips, laundry	Laundry and Linen	6400	.58	Office and Administrative Supplies

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	Title	Code	Code	Title
Soaps, dishwashing	Dietary	6500	.57	Cleaning Supplies
Soaps, floor, toilet	Housekeeping	6300	.57	Cleaning Supplies
Soaps, laundry	Laundry and Linen	6400	.57	Cleaning Supplies
Software (see Personal Computer)				
Splints	Using Cost Center		.54	Other Medical Care Materials and Supplies
Steam cleaner rental	Housekeeping	6300	.91	Leases and Rentals
Steam, purchased	Plant Operations and Maintenance	6200	.85	Utilities - Other
Sterile containers	Using Cost Center		.69	Other Non-Medical Supplies
Sterile water	Using Cost Center		.69	Other Non-Medical Supplies
Stethoscope	Using Cost Center		.60	Minor Medical Equipment and Instruments
Stockinette	Using Cost Center		.54	Other Medical Care Materials and Supplies
Suction tips, disposable	Using Cost Center		.54	Other Medical Care Materials and Supplies
Supplies, patient chargeable	Patient Supplies	8100		Appropriate Natural Classification



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Suppositories	Using Cost Center		.54	Other Medical Care Materials and Supplies
Sutures	Appropriate Routine Services Cost Center		.60	Minor Medical Equipment and Instruments
Swabs	Using Cost Center		.54	Other Medical Care Materials and Supplies
Syringes, bulb	Using Cost Center		.54	Other Medical Care Materials and Supplies
Syringes, hypodermic	Using Cost Center		.54	Other Medical Care Materials and Supplies
Syringes, irrigating	Using Cost Center		.54	Other Medical Care Materials and Supplies
Tablets, paper	Using Cost Center		.58	Office and Administrative Supplies
Tape remover	Using Cost Center		.54	Other Medical Care Materials and Supplies
Tape, twilled	Housekeeping	6300	.69	Other Non-Medical Supplies
Taxes, real estate	Property Taxes	7300	.89	Licenses and Taxes
Taxes, personal property	Property Taxes	7300	.89	Licenses and Taxes
Taxes, business	Administration	6900	.89	Licenses and Taxes

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	Title	Code	Code	Title
Taxicab	Using Cost Center		.81	Travel
Telegraph expense	Administration	6900	.86	Telephone and Telegraph
Telephone expense	Administration	6900	.86	Telephone and Telegraph
Test tubes	Laboratory	8400	.69	Other Non-Medical Supplies
Thermometers, mouth, bath, rectal	Using Cost Center		.54	Other Medical Care Materials and Supplies
Thermostat, wall	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Thread, sewing	Housekeeping	6300	.69	Other Non-Medical Supplies
Throat bags	Using Cost Center		.54	Other Medical Care Materials and Supplies
Time cards (payroll)	Administration	6900	.58	Office and Administrative Supplies
Tips, irrigating, suction, uterine, etc.	Using Cost Center		.54	Other Medical Care Materials and Supplies
Tires, car, truck	Using Cost Center		.69	Other Non-Medical Supplies
Tissue, facial	Housekeeping	6300	.69	Other Non-Medical Supplies
Toilet paper	Housekeeping	6300	.69	Other Non-Medical Supplies

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Tongue depressors	Using Cost Center		.54	Other Medical Care Materials and Supplies
Tourniquets	Using Cost Center		.54	Other Medical Care Materials and Supplies
Towels, bath, face	Laundry and Linen	6400	.56	Linen and Bedding
Towels, paper	Housekeeping	6300	.69	Other Non-Medical Supplies
Traction rope	Using Cost Center		.54	Other Medical Care Materials and Supplies
Travel expense:				
Educational, all other	Administration	6900	.81	Travel
Educational, nursing inservice	Inservice Education - Nursing	6800	.81	Travel
"Community" service	Administration	6900	.81	Travel
Board	Administration	6900	.81	Travel
Administration	Administration	6900	.81	Travel
Recruiting	Using Cost Center		.81	Travel
Medical Staff	Administration	6900	.81	Travel
Tray covers, paper (patients' meals)	Dietary	6500	.69	Other Non-Medical Supplies
Trays, desk	Using Cost Center		.69	Other Non-Medical Supplies
Trays, dressing	Using Cost Center		.61	Other Minor Equipment
Trays, serving, patients'	Dietary	6500	.61	Other Minor Equipment

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	Title	Code	Code	Title
Tubes, colon, connecting, duodenal, infusion, intravenous, etc.	Using Cost Center		.54	Other Medical Care Materials and Supplies
Tubes, specimen	Laboratory	8400	.69	Other Non-Medical Supplies
Tubing, glass, heat resisting	Laboratory	8400	.69	Other Non-Medical Supplies
Tubing, rubber	Using Cost Center		.69	Other Non-Medical Supplies
Tuition, employee education	Employee Assigned Cost Center		.69	Other Employee Benefits
Tumblers, glass, drinking	Appropriate Cost Center		.69	Other Non-Medical Supplies
Underpads, occasional use	Laundry and Linen	6400	.56	Linen and Bedding
Uniforms, doormen's	Laundry and Linen	6400	.59	Employee Wearing Apparel
Uniforms, elevator operators	Laundry and Linen	6400	.59	Employee Wearing Apparel
Uniforms, employees	Laundry and Linen	6400	.59	Employee Wearing Apparel
Uniforms, volunteer	Laundry and Linen	6400	.59	Employee Wearing Apparel
Urinals, patient	Using Cost Center		.61	Other Minor Equipment
Utensils, kitchen	Dietary	6500	.61	Other Minor Equipment
Utensils, stainless steel, kitchen	Dietary	6500	.61	Other Minor Equipment
Utensils, stainless steel, medical	Using Cost Center		.60	Minor Medical Equipment and Instruments

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Utensils, stainless steel, other	Using Cost Center		.61	Other Minor Equipment
Vaporizers, medicinal (steam kettles)	Using Cost Center		.61	Other Minor Equipment
Vases, decorative	Housekeeping	6300	.69	Other Non-Medical Supplies
Vegetable oil	Dietary	6500	.55	Raw Food
Venetian blind cleaning	Housekeeping	6300	.79	Other Purchased Services
Volunteer badges	Administration	6900	.69	Other Non-Medical Supplies
Volunteer meals	Administration	6900	.99	Other Direct Expense
Volunteer uniforms	Administration	6900	.59	Employee Wearing Apparel
Walkers	Using Cost Center		.54	Other Medical Care Materials and Supplies
Wash cloths	Laundry and Linen	6400	.69	Other Non-Medical Supplies
Waste, cotton, wool	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Waste receptacles	Housekeeping	6300	.61	Other Minor Equipment
Water	Plant Operations and Maintenance	6200	.84	Utilities - Water
Water treatment compounds	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Wax, floor	Housekeeping	6300	.57	Cleaning Supplies

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Wheelchairs	Using Cost Center		.60	Minor Medical Equipment and Instruments
Window glass	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Window washing expense (outside concerns)	Housekeeping	6300	.79	Other Purchased Services
Wood, fire	Plant Operations and Maintenance	6200	.69	Other Non-Medical Supplies
Wrappers, cloth	Using Cost Center		.69	Other Non-Medical Supplies
Wringers, mop	Housekeeping	6300	.61	Other Minor Equipment