

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Sold Services

DEFINITION

A functional reporting center for the accumulation of expenses related to the sale of services to individuals or enterprises outside of and unrelated to the ordinary functions of the nursing home.

REPRESENTATIVE ACTIVITIES

Housekeeping services; laundry and linen services; data processing; laboratory; management services; education services; janitorial services; purchasing; etc.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8240 Housekeeping service
8250 Laundry and linen services
8319 Data Processing
Others as appropriate

RECLASSIFICATION

Reclassification of all expenses incurred to provide sold services is required. This reporting center could include direct costs; but predominately such costs would be allocated from the appropriate functional center.

STANDARD UNIT OF MEASURE: No applicable statistic