

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Barber and Beauty Shop

DEFINITION

Providing barber and beautician services to the patients at the nursing home.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8476 Barber and beauty shop

RECLASSIFICATION

Reclassification may be required if expenses associated with activities assigned to this functional reporting center have been assigned to a responsibility center account or accounts other than account 8476 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic