

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Fund Raising

DEFINITION

This center includes all direct costs incurred in nursing home fund raising.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8475 Fund Raising

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 8475 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic