

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Meals on Wheels

DEFINITION

The provision of dietary services to patients at their place of residence.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

3130, 6130 Meals on Wheels

RECLASSIFICATION

Reclassification may be required if revenues and/or expenses associated with activities assigned to this functional reporting center have been assigned to a responsibility center account or accounts other than accounts 3130 and 6130 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Meals

The number of meals provided by the Nursing Home to participants in the meals on wheels program.

DATA SOURCE

The number of meals shall be determined from an actual count maintained by the dietary department at the home.

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FUNCTIONAL REPORTING CENTER: Research

DEFINITION

A functional reporting center for reporting expenses associated with all research activities that are specifically funded by internal or external sources.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8010	Research administrative office
8020	Nursing Home research projects
8040	Joint research projects

RECLASSIFICATION

Reclassification may be required if revenues and/or expenses associated with activities assigned to this functional reporting center have been assigned to a responsibility center account or accounts other than accounts 8010, 8020, and 8040 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic

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FUNCTIONAL REPORTING CENTER: Physicians' Offices and Other Rentals

DEFINITION

This center includes the provision of rental space to physicians and other professional persons.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8472 Physicians' Offices and Other Rentals

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 8472 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic

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FUNCTIONAL REPORTING CENTER: Gift Shop

DEFINITION

This center includes the provision of space for the maintenance of a gift shop, as well as direct salaries and incurred expenses in gift shop operations.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8473 Gift 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 8473 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic

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FUNCTIONAL REPORTING CENTER: Public Restaurant

DEFINITION

This center includes all direct costs associated with the operation of a restaurant open to the general public.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8474 Public Restaurant

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 8474 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic