

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Outpatient Clinics

DEFINITION

An organized service providing diagnostic, preventive, curative, rehabilitative, and educational services on a scheduled basis to ambulatory patients. Examples of job titles include clinic director, unit supervisor, head nurse, registered nurse, licensed practical nurse, aide, orderly, clerk, and secretary.

REPRESENTATIVE ACTIVITIES

Participating in activities designed to promote health education, assisting in administration of physical examinations and diagnosis and treatment of ambulatory patients, referring patients who require prolonged or specialized care to appropriate services, assigning patients to physicians in accordance with clinic rules, and making patients' appointments through required professional service functions.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

3120, 6120      Clinic Service

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 3120 and 6120 and if the amount is significant.

FUNCTIONAL REPORTING CENTER: Outpatient Clinics (Cont'd)

STANDARD UNIT OF MEASURE: Number of Visits

Enter all visits to medical clinics. Each visit is counted as one.

DATA SOURCE

The number of visits shall be the actual count maintained by the clinics.