

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Independent Living

DEFINITION

Provision of a safe and sheltered place of living for those capable of fully independent living. Quarters are usually provided in the form of apartment complexes.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

3150, 6150      Independent Living

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 3150 and 6150 and if the amount is significant. It is important to note that only the direct functional cost related to independent living should be recorded in this center. Housekeeping, dietary, or other services provided should be included in their respective functional center.

STANDARD UNIT OF MEASURE: Number of Occupant Days

Report occupant days for all occupants assigned to this unit. Include the initial day of occupancy but not the day of vacancy.

DATA SOURCE

The number of Occupant days shall be taken from daily census counts.