

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Skilled Nursing Facility

DEFINITION

Provision of skilled nursing care to patients on the basis of physicians' orders and approved nursing care plans, when patients require convalescent and/or restorative services at a level less intensive than that of the usual medical acute care.. Examples of job titles include head nurse, unit supervisor, registered nurse, licensed practical nurse, nursing aide, orderly, and ward service manager.

REPRESENTATIVE ACTIVITIES

Monitoring vital life signs; operating specialized equipment; preparing equipment and assisting physicians during patient examinations; changing dressings and cleansing wounds; observing and recording emotional stability of patients; assisting in bathing patients; observing patients for reaction to drugs; administering specified medication; serving food to patients in their rooms and feeding patients regardless of location; assisting patients with daily hygiene; answering patient calls; stripping and making beds; and keeping patient's room in order.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

3020, 6020      Skilled nursing facility

RECLASSIFICATION

Reclassification may be required if revenues and/or expenses associated with activities assigned to this functional reporting center have been

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FUNCTIONAL REPORTING CENTER: Skilled Nursing Facility (Cont'd)

assigned to a responsibility center account or accounts other than accounts 3020 and 6020 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Patient Days

Report patient days of care for all patients admitted to this unit. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

DATA SOURCE

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

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FUNCTIONAL REPORTING CENTER: Health Related Facility

DEFINITION

Provision of safe, hygienic, sheltered living for residents not capable of fully independent living. Regular and frequent, but not continuous, medical and nursing services are provided in accordance with the needs of the residents and to achieve and maintain the highest possible degree of function, self-care and independence.

REPRESENTATIVE ACTIVITIES

Assisting with personal hygiene and activities of daily living; observing and recording changes in level of activity, eating habits, mental orientation, emotional status and physical condition; monitoring residents' taking and renewing of prescribed medications; encouraging and assisting residents to attend social activities; and stripping and making beds.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

3040, 6040 Health Related Facility

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 3040 and 6040 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Patient Days

Report patient days of care for all patients admitted to this unit. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of

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FUNCTIONAL REPORTING CENTER: Health Related Facility (cont'd)

admission and counts as one patient day.

DATA SOURCE

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