

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Transportation

DEFINITION

A functional reporting center for reporting expenses associated with transporting of patients and supplies to and from the institution on behalf of patient-related activities.

REPRESENTATIVE ACTIVITIES

Transporting patients to and from scheduled outside activities; transporting patients to and from department and other stores; transporting supplies to be used in patient-related activities.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8270 Transportation

RECLASSIFICATION

Reclassification may be required if expenses associated with activities assigned to this functional reporting center have been assigned to a responsibility account or accounts other than 8270 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Trips

The total number of trips made for the purpose of transporting patients and supplies to and from the institution.

DATA SOURCE

The number of trips shall be determined from departmental logs.

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FUNCTIONAL REPORTING CENTER: Laboratory Services

DEFINITION

Performance of diagnostic and routine laboratory tests on tissues and cultures necessary for the diagnosis and treatment of nursing home patients. This functional reporting center should also include maintenance of a blood bank within the nursing home. Examples of job titles include pathologist, chief technologist, cytotechnologist, laboratory aide, clerk and secretary.

REPRESENTATIVE ACTIVITIES

Transportation of specimens from nursing floors; care of laboratory equipment; preparation of samples for testing; drawing or otherwise procuring, processing, storing, and issuing whole blood and blood derivatives.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4210, 7210 Laboratory Services

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 4210 and 7210 and if the amount is significant.

STANDARD UNIT OF MEASURE: CAP Workload Measurement Units

Workload measurement system published by the College of American Pathologists, A Workload Recording Method for Clinical Laboratories. (Use the latest edition.)

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FUNCTIONAL REPORTING CENTER: Laboratory Services (cont'd)

In recording Workload Measurement Units, workload units related to quality control studies, calibration standards, and specimen collection, and repeats for which a patient is not charged are not to be counted. Workload units for unlisted procedures should be reasonably estimated based upon work units for other comparable procedures, or estimated by qualified personnel. Workload measurement units shall be maintained and reported for laboratory services obtained from outside laboratories.

DATA SOURCE

The number of Workload Measurement Units shall be an actual count maintained by the laboratory.

NOTE: A Workload Recording Method for Clinical Laboratories can be obtained from:

College of American Pathologists
7400 No. Skokie Boulevard
Skokie, IL 60076

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FUNCTIONAL REPORTING CENTER: Electrocardiology

DEFINITION

Operation of specialized equipment to record electromotive variations in actions of the heart muscle on an electrocardiograph for diagnosis of heart ailments. Examples of job titles include Radiologist, EKG Technician, EKG Supervisor, and Cardiology Technician.

REPRESENTATIVE ACTIVITIES

Wheeling portable equipment to patients' bedsides; explaining test procedures to patients; operating electrocardiograph equipment; inspecting, testing and maintaining special equipment; and attaching and removing electrodes to and from patients.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4220, 7220 Electrocardiology

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 4220 and 7220 and if the amount is significant.

STANDARD UNIT OF MEASURE: CAP Workload Measurement Units

Workload measurement system published by the College of American Pathologists. A Workload Recording Method for Clinical Laboratories.

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FUNCTIONAL REPORTING CENTER: Electrocardiology (cont'd)

Workload amounts for unlisted procedures should be reasonably estimated based upon work units for other comparable procedures, as estimated by qualified personnel.

DATA SOURCE

The number of Workload Measurement Units shall be an actual count maintained by the laboratory.

NOTE: A Workload Recording Method for Clinical Laboratories can be obtained from:

College of American Pathologists
7400 No. Skokie Boulevard
Skokie, Illinois 60076

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FUNCTIONAL REPORTING CENTER: Electroencephalogy

DEFINITION

Operation of specialized equipment to record electromotive variations in brain waves on an electroencephalograph for diagnosis.

REPRESENTATIVE ACTIVITIES

Wheeling portable equipment to patient's bedside; explaining test procedures to patient; operating electroencephalograph equipment; inspecting, testing and maintaining special equipment.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

4230, 7230 Electroencephalogy

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 4230 and 7230 and if the amount is significant.

STANDARD UNIT OF MEASURE: CAP Workload Measurement Units

Workload measurement system published by the College of American Pathologists. A Workload Recording Method for Clinical Laboratories. (Use the latest edition.) Workload amounts for unlisted procedures should be reasonably estimated based upon work units for other comparable procedures, as estimated by qualified personnel.

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FUNCTIONAL REPORTING CENTER: Electroencephalogy (cont'd)

DATA SOURCE

The number of Workload Measurement Units shall be an actual count maintained by the laboratory.

NOTE: A Workload Recording Method for Clinical Laboratories can be obtained from:

College of American Pathologists
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FUNCTIONAL REPORTING CENTER: Radiology

DEFINITION

Provision of diagnostic radiology services under the direction of a radiologist as required for the examination and care of patients. Includes taking, processing, examining, and interpreting radiographs and fluorographs. Examples of job titles include radiologist, chief technologist, darkroom attendant, radiation monitor, radiologic technologist, clerk, and secretary.

REPRESENTATIVE ACTIVITIES

Taking and processing fluorographs and radiographs, examining and interpreting results, consulting with patients and attending physicians, disposing of radioactive waste, and storing and retrieving film and radioactive materials.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4240, 7240 Radiology - Diagnostic

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 4240 and 7240 and if the amount is significant.

STANDARD UNIT OF MEASURE: Relative Value Units

Radiology Relative Values as determined by the California Medical Association, 1974 California Relative Value Studies. Relative Value Units for

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FUNCTIONAL REPORTING CENTER: Radiology (cont'd)

unlisted and "BR" (By Report) procedures should be reasonably estimated on the basis of other comparable procedures or estimated by qualified personnel.

NOTE: Count "Total Unit Value" not "PC Unit Value".

DATA SOURCE

The number of Relative Value Units shall be the actual count maintained by the Radiology department.

NOTE: California Relative Value Scales can be obtained from:

N.Y.S. Office of Health Systems Management by requesting a copy of Health Facilities Memorandum No. 78-72 dated August 7, 1978.

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FUNCTIONAL REPORTING CENTER: Inhalation Therapy

DEFINITION

Inhalation therapy is the administration of oxygen and certain potent drugs through inhalation or positive pressure and other forms of rehabilitative therapy as prescribed by physicians. This function is performed by specially trained personnel who initiate, monitor, and evaluate patient performance, cooperation, and ability during testing procedures. Examples of job titles include: therapist, assistant therapist, clerk and secretary.

REPRESENTATIVE ACTIVITIES

Assisting physician in performance of emergency care; maintaining open airways, breathing, and blood circulation; maintaining aseptic conditions; transporting equipment to patients' bedsides; observing and instructing patients during therapy; visiting all assigned patients to ensure that physicians' orders are being carried out; inspecting and testing equipment; enforcing safety rules; and calculating test results.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4250, 7250 Inhalation Therapy

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 4250 and 7250 and if the amount is significant.

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FUNCTIONAL REPORTING CENTER: Inhalation Therapy (cont'd)

STANDARD UNIT OF MEASURE: Number of Treatments

Count each procedure as one treatment. Administering of oxygen should be reported as one procedure regardless of service time, except in those instances where oxygen is continuously administered. In such instances, one treatment would be counted for each 24-hour period.

DATA SOURCE

The number of treatments shall be obtained from an actual count maintained by the Inhalation Therapy department.

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June, 1980

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FUNCTIONAL REPORTING CENTER: Podiatry

DEFINITION

Provision of specialized diagnostic and therapeutic procedures in treatment of a patient by a podiatrist and/or podiatry staff. Examples of job titles include podiatrist, technician, assistant, and clerical staff.

REPRESENTATIVE ACTIVITIES

Examination of patients; consulting with patients and attending physicians.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4280, 7280 Podiatry

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 4280 and 7280 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Visits

A visit is defined as medical attention provided by the podiatry department regardless of whether the patient visits the podiatry department or is visited in his room by the podiatrist and/or podiatry staff.

DATA SOURCE

The number of visits shall be an actual count maintained by the podiatry department.

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FUNCTIONAL REPORTING CENTER: Dental

DEFINITION

Provision of preventive and emergency dental care under the supervision of a dentist or other licensed dental personnel. Examples of job titles include dentist, dental hygienist, dental technician, and clerical staff.

REPRESENTATIVE ACTIVITIES

Examination and treatment of patients; consulting with patients and attending physician.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4290, 7290 Dental

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 4290 and 7290 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Visits

A visit is defined as dental attention provided by the dentist and/or dental staff regardless of whether the patient visits the dental department or the patient is visited by the dentist and/or dental staff.

DATA SOURCE

The number of visits shall be an actual count maintained by the dental office.

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FUNCTIONAL REPORTING CENTER: Psychiatric

DEFINITION

Providing specialized diagnostic and therapeutic procedures in treatment of patients by a licensed psychiatrist or psychologist. Additional activities can include consultation with patients, patient relatives, and attending physician.

REPRESENTATIVE ACTIVITIES

Consulting with patient; establishing goal-directed relationship with patient; participating in group and milieu therapy.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4310, 7310 Psychiatric

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 4310 and 7310 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Visits

A visit is defined as psychiatric care provided by the psychiatrist and/or psychiatric staff regardless of whether the patient visits the psychiatric office or is visited by the psychiatrist and/or psychiatric staff.

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FUNCTIONAL REPORTING CENTER: Psychiatric (cont'd)

DATA SOURCE

The number of visits shall be an actual count maintained by the psychiatric office.