

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Medical Director's Office

DEFINITION

A functional reporting center for reporting expenses associated with providing overall medical administration at the facility, including both professional and clerical. Examples of job titles include medical director, assistant director, and assigned clerical personnel.

REPRESENTATIVE ACTIVITIES

Providing administrative guidance to physicians at the facility; monitoring the quality of physician care; conducting medical staff meetings; providing clerical assistance to physicians.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

7420 Medical Director's office

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 7420 and if the amount is significant.

Time spent by the medical director on direct patient care, as well as in this function, must be specifically assigned to the appropriate reporting center and is not subject to the reclassification criteria. (See pp. 1306-1308 and 4101-4104.)

STANDARD UNIT OF MEASURE: No Applicable Statistic

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ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Medical Staff Service

DEFINITION

A functional reporting center for reporting expenses associated with services to patients provided by physicians who are not assigned to specific professional service departments. All remuneration for physicians' services should be reported under this functional classification for payment to (1) chiefs of service, (2) house officers, and (3) all other physicians not assigned to a specific professional service department.

REPRESENTATIVE ACTIVITIES

Physicians' services to patients and physician education.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4410, 7410 Medical Staff 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 account 4410 and 7410 and if the amount is significant. Where the medical director provides direct patient care and his entire salary is being charged to medical director's office, a reclassification to account 7410 for the portion of his salary attributable to patient care is necessary.

Physician's costs are not subject to the reclassification criteria but must be directly assigned to the appropriate functional reporting center. (See pp. 1306-1308 and 4101-4104.)

STANDARD UNIT OF MEASURE No Applicable Statistic.

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ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Housing

DEFINITION

The provision of living quarters to nursing home employees.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8471 Employee Housing

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 8471 and if the amount is significant. Examples of a reclassification that might be made to this center would be:

- . housing costs charged to an employee's department

STANDARD UNIT OF MEASURE: Average number of persons housed

Average number of employees housed in nursing home facilities. This number should be appropriately weighted for employees housed for periods less than the full year.

DATA SOURCE

This average should be calculated from records maintained in the housing office.

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ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Pharmacy

DEFINITION

The procurement, preservation, storage, compounding, manufacturing, packaging, controlling, assaying and dispensing of medications (including intravenous solutions) for in and out patients carried out under the jurisdiction of a licensed pharmacist. This functional reporting center should include the cost of drugs charged to patients and the cost of non-billable floor stock distributed to the various departments. Examples of job titles include but are not limited to: Director of Pharmacy Services; Dispensing Clerk; Pharmacy Helper; and Secretary.

REPRESENTATIVE ACTIVITIES

Developing and maintaining formulary(ies) established by the medical staff; consulting and advising medical staff and nursing staff on overdoses; adding drugs to I.V. solutions; analyzing incompatibility of drug combinations; and stocking of floor drugs and dispensing machines.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4270, 7270 Pharmacy

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 4270 and 7270 and if the amount is significant.

STANDARD UNIT OF MEASURE No Applicable Statistic

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ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Central Service Supply

DEFINITION

o The preparation and issuance of medical and surgical supplies and equipment to patients and other expense centers. This functional reporting center should include the cost of medical and surgical supplies and equipment charged to patients and the cost of non-billable medical supplies distributed to the various floors as stock. Examples of job titles include but are not limited to: Unit Supervisor; Head Nurse; and Central Service Technicians.

REPRESENTATIVE ACTIVITIES

Issuing appropriate supply items required for patient care; preparing sterile irrigating solutions; collecting, assembling, cleaning, sterilizing and redistributing reusable items; and cleaning, assembling, maintaining and issuing of portable apparatus.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

4200, 7200 Central Medical Supplies and Equipment

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 4200 and 7200 and if the amount is significant.

STANDARD UNIT OF MEASURE No Applicable Statistic

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Medical Records

DEFINITION

Maintenance of a record system for the use, transcription, retrieval, storage and disposal of patient medical records and production of indexes, abstracts, and statistics for nursing home management and medical staff use. Examples of job titles include transcriber, clerk and secretary.

REPRESENTATIVE ACTIVITIES

Operating microfilm equipment (or equivalent).

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

7390 Medical Records

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 7390 and if the amount is significant. An example of the type of reclassification that would be necessary is the reclassification to this center of outside transcription services for outpatient charts charged to that department.

STANDARD UNIT OF MEASURE: No Applicable Statistic

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RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Utilization Review

DEFINITION

A functional reporting center for reporting costs incurred in providing utilization review. Included are salaries and wages and other direct expenses such as professional fees, supplies, purchased services, and transfers. Reference: Paragraph 416.9 of the New York State Code.

REPRESENTATIVE ACTIVITIES

Conducting ongoing evaluation of the quality of care provided. This includes periodic review of utilization of bed facilities and of the diagnostic, nursing, and therapeutic resources of the nursing home with respect to availability of these resources to all patients according to their medical needs, and recognition of the medical practitioner's responsibility for the costs of health care. This review should cover necessity of admission (including concurrent review of admission), length of stay, level of care, quality of care, utilization of ancillary services, professional services furnished, and availability and alternative use of facilities and services. The review committee should include two or more physicians with participation of other professional personnel, or by a group outside the facility which is similarly composed and which is established by the local medical society and some or all of the nursing homes in the locality, or by a group established and organized in a manner approved by the Health Department that is capable of performing such function.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

7430 Utilization Review

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Utilization Review (cont'd)

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 7430 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Cases Reviewed

The total number of patient cases reviewed by the Utilization Review Committee. If a case is reviewed more than once, it should be counted as a case reviewed, each time reviewed.

DATA SOURCE

The number shall be determined from an actual count maintained in the Utilization Review Committee.

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RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Social Services

DEFINITION

Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients, including counseling of staff and patients in case units and group units, participating in the development of community social and health education programs, coordinating the admission and transfer of patients, coordinating discharges, and providing religious counseling and services. Examples of job titles include director, discharge coordinator, social worker, chaplain, social work assistant, and assigned clerical personnel.

REPRESENTATIVE ACTIVITIES

Interviewing patients and relatives in order to obtain social history relevant to medical problems and planning, interpreting problems of social situations as they relate to the medical condition and/or hospitalization of the patient, arranging for postdischarge care of chronically ill patients, and collecting and revising information on community health and welfare resources.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

7380	Social Services
7381	Social Services
7382	Discharge Coordinator
7383	Pastoral Care
8321	Admitting

NEW YORK STATE
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ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Social Services (Cont'd)

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 7380 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic