

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

D. FUNCTIONAL REPORTING CENTERS

The functional reporting center definition and standard unit of measure for each is discussed in the remaining pages of this Chapter. Please refer to the previous Table (Pages 4202 to 4204) for sequence of Centers as they appear in the text and appropriate page reference guide numbers.

The functional centers listed are those to be used for uniform reporting forms, contained in Chapter 7.

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FUNCTIONAL REPORTING CENTER: Depreciation, Leases and Rentals

DEFINITION

A functional reporting center for reporting depreciation and equivalent lease or rental costs for land, buildings and fixed equipment.

RESPONSIBILITY CENTERS WERE NORMALLY RECORDED

8410	Depreciation and Amortization
8411	Depreciation Buildings
8412	Depreciation - fixed equipment
8414	Amortization of leasehold improvements
8420	Leases and rentals
8421	Buildings
8422	Fixed equipment
8423	Leasehold improvements
8424	Land

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 accounts 8410 to 8424 and if the amount is significant.

STANDARD UNIT OF MEASURE: Gross square feet

Gross square feet shall be determined using the outer dimensions of the facility. Measurement should be taken by floor, to account for structural

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FUNCTIONAL REPORTING CENTER: Depreciation, Leases and Rentals

Irregularities that may exist on various floors. When changes have been made during the year as a result of new construction or expansion, or curtailment of service, statistical data should be maintained to allow for the development of "weighted" areas for the fractional part of the year. For example, the addition or deletion of 1,200 square feet for a six-month period would be an adjustment of 600 square feet.

DATA SOURCE

Gross square feet shall be determined from the blueprints of the nursing home or actual measurement if blueprints are not available.

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FUNCTIONAL REPORTING CENTER: Depreciation on Major Movable Equipment

DEFINITION:

A functional reporting center for reporting all depreciation on major movable equipment of the nursing home.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8413 - Depreciation - Movable Equipment

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 8413 and if the amount is significant.

STANDARD UNIT OF MEASURE

No applicable statistic

DATA SOURCE

The costs shall be determined from the general accounting records. Note the special rules shown on page 1301 for assignment of major movable depreciation to departments.

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FUNCTIONAL REPORTING CENTER: Interest on Capital Debt

DEFINITION

A functional reporting center for reporting all interest on capital debt of the nursing home.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8452 Interest on Capital Debt

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 8452 and if the amount is significant.

STANDARD UNIT OF MEASURE: Total operating expenses

The total operating costs of the nursing home excluding depreciation and lease costs for land, buildings and fixed equipment, and interest on capital debt.

DATA SOURCE

The costs shall be determined from the general accounting records.

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FUNCTIONAL REPORTING CENTER: Fiscal Services

DEFINITION

Management of and expenses related to nursing home fiscal affairs, including general ledger accounting, budgeting, accounts payable, plant asset records, payroll, patient accounting, and data processing. Examples of job titles include assistant administrator - finance, vice-president - finance, financial manager, controller, data processing manager chief accountant, accountant cashier, billing clerk, paster, credit manager, system analyst, keypunch operator, programmer, control clerk, machine operator, clerk, secretary, and file clerk.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8310	Fiscal Services
8311	Fiscal services office
8312	General accounting
8313	Budget and costs
8314	Payroll accounting
8315	Accounts payable
8316	Plant and equipment
8317	Inventory accounting
8318	Patient accounting
8319	Data processing

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FUNCTIONAL REPORTING CENTER: Fiscal 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 accounts 8311, 8312, 8313, 8314, 8315, 8316, 8317, 8318, and 8319 and if the amount is significant.

STANDARD UNIT OF MEASURE: Total operating expenses

The total operating costs of the nursing home excluding depreciation and lease costs for land, buildings and fixed equipment, and interest on capital debt.

DATA SOURCE

The costs shall be determined from the general accounting records.

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FUNCTIONAL REPORTING CENTER: Administrative Services

DEFINITION

Overall management of the institution, including the office of the administrative director, management fees, public relations, auxiliaries, messenger services, governing board, information and paging activities. Also included are expenses incurred in maintaining all insurance policies except employee benefit insurance, licenses and taxes, and working capital interest. Examples of job titles include president, administrator, assistant or associate administrator, public relations director, director of volunteers, storekeeper, purchasing agent, shipping clerk, personnel director, operator, messenger, receptionist, clerk and secretary.

REPRESENTATIVE ACTIVITIES

Provision of staff support to the Board, charting the flow of patients through nursing home services, projecting daily census for budgets, pick up and delivery of mail within the nursing home, printing and duplication of forms and reports, operation of the communications system, receipt and processing of requisitions, monitoring perpetual supply items; obtaining quotes from selected vendors, and monitoring receipt of supplies; receiving, storing and delivering materials, equipment and supplies to various departments, recruitment, employee selection, salary and wage administration, fringe benefit program administration, procurement of temporary help, scheduling and record keeping relative to employee visits and pre-employment and post-illness employee physicals.



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FUNCTIONAL REPORTING CENTER: Administrative Services (Cont'd)

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8351	Administrative office
8352	Governing board
8353	Auxiliary groups
8354	Volunteers
8355	Public relations
8371	Purchasing
8381	Communications
8382	Telephone
8383	Mail room
8384	Printing and duplicating
8385	Receiving and stores
8391	Personnel
8430	Insurance
8431	Professional liability insurance
8432	General liability insurance
8433	Property insurance
8440	Licenses and taxes
8451	Working capital interest

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 accounts 8351, 8352, 8353, 8354,

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FUNCTIONAL REPORTING CENTER: Administrative Services (Cont'd)

8355, 8371, 8381, 8382, 8383, 8384, 8385, 8391, 8430, 8431, 8432, 8433, 8440,  
and 8451 and if the amount is significant.

STANDARD UNIT OF MEASURE: Total operating expenses

The total operating costs of the nursing home excluding depreciation  
and lease costs for land, buildings and fixed equipment, and interest on  
capital debt.

DATA SOURCE

The costs shall be determined from the general accounting records.

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FUNCTIONAL REPORTING CENTER: Plant Operation and Maintenance

DEFINITION

Maintenance, repair and service of buildings, fixed and movable equipment, and operating and utility systems. Such functions would include;

1) minor renovation of buildings, to include services of the building trades, i.e., carpentry, plumbing, electricity, painting, masonry, plastering and mechanical repairs; 2) maintenance and repair of the following systems: domestic water supply, sewage treatment facility, domestic hot water storage and distribution; bulk oxygen distribution from entry into the building; 3) biomedical equipment inspection, testing maintenance and repair; 4) electrical distribution; 5) operation and maintenance of the Boiler Plant to include steam distribution piping up to and including PRV stations and the condensate return system from the receiving tanks to the Boiler Plant; 6) emergency power system; 7) air conditioning systems to include air handling equipment; 8) incinerators and waste removal equipment; elevators and dumb-waiters. This center should include all similar services performed under contract. Examples of job titles include supervisors, foreman, chief engineer, carpenter, plumber, electrician, painter, mason, plasterer, mechanic, elevator operator, incinerator operator, and clerical staff.

REPRESENTATIVE ACTIVITIES

Technical assistance on equipment purchases and installations; coordinating construction; establishing priorities for repairs and utility systems and projects; service and maintenance of water and sewage treatment

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FUNCTIONAL REPORTING CENTER: Plant Operation and Maintenance (Cont'd)  
facilities; and maintenance of utilities such as heat, light, water, air  
conditioning and air treatment.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8220	Plant Operation and Maintenance
8221	Carpentry
8222	Plumbing
8223	Painting
8224	Automotive Services
8228	Elevator Operation
8229	Boiler and Power Plant
8231	Electrical and Refrigeration Operations
8232	Sewage Treatment

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 accounts 8220, 8221, 8222, 8223, 8224, 8228, 8229, 8231 and 8232 and if the amount is significant.

STANDARD UNIT OF MEASURE: Net Square feet

The number of net square feet shall be determined using the center of the exterior walls of the facility, by floor. Measurement should be taken by floor to account for structural irregularities that may exist on various

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FUNCTIONAL REPORTING CENTER: Plant Operation and Maintenance (cont'd)

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floors. When changes have been made during the year as a result of new construction, expansion, or curtailment of service, statistical data should be maintained to allow for the development of "weighted" areas for the fractional part of the year. For example, the addition or deletion of 1,200 square feet for a six-month period would be an adjustment of 600 square feet.

DATA SOURCE

Net square feet shall be determined from the blueprints of the nursing home facility or actual measurement if blueprints are not available.

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FUNCTIONAL REPORTING CENTER: Grounds

DEFINITION

Maintenance of grounds of the institution, including landscaped and paved areas, streets on the property, sidewalks, fenced areas and fencing, external recreation areas, parking facilities (e.g., lawn care, repairs and snow removal). Examples of job titles include grounds foreman, grounds keeper, and laborers.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8225 Grounds

8226 Parking

RECLASSIFICATION

Reclassification may be required if the expenses associated with activities assigned to the functional reporting center have been assigned to a responsibility center account or accounts other than account 8225 and if the amount is significant.

STANDARD UNIT OF MEASURE: Square feet serviced

Measurement should be of the outer dimensions of the nursing home property and should only include grounds which are maintained. Wooded grounds which are not maintained would not be included. When changes occur during the year as a result of purchase, sale, or receipt of donated property, data should be maintained to allow for the development of "weighted" areas for the fractional part of the year. For example, the addition or deletion of 1,200 square feet for a six-month period would be an adjustment of 600 square feet.

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FUNCTIONAL REPORTING CENTER: Grounds (Cont'd)

DATA SOURCE

Square feet of grounds shall be determined from the deeds held by the nursing home or actual measurement. Square feet serviced should then be determined by the grounds department.

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FUNCTIONAL REPORTING CENTER: Security

DEFINITION

Maintains the safety and well-being of nursing home patients and personnel and protects the home's facilities by patrolling and guarding designated areas. Examples of job titles include captain, lieutenant, sergeant and patrolman.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8260 Security

RECLASSIFICATION

Reclassification may be required if the expenses associated with activities assigned to the functional reporting center have been assigned to a responsibility center account or accounts other than account 8260 and if the amount is significant.

STANDARD UNIT OF MEASURE: No Applicable Statistic



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FUNCTIONAL REPORTING CENTER: Laundry and Linen Services

DEFINITION

Picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Other Direct Expenses classifications are required for linen purchases and for purchased laundry services. Examples of job titles include laundry manager or supervisor, foreman, extractor man, marker-sorter, washman, flatwork finisher, presser -- hand, presser operator, shaker, tumbler operator, clerk, and secretary.

NOTE: Cost of disposable linen must be recorded in this cost center.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8250	Laundry and Linen Services
8251	Laundry service
8252	Linen service
8253	Patient's Personal Laundry

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 8250 and if the amount is significant. Examples of a reclassification that might be made to the center would be:

. contract services charged directly to the user department

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FUNCTIONAL REPORTING CENTER: Laundry and Linen Services (cont'd)

STANDARD UNIT OF MEASURE: Dry and clean pounds processed

The total weight of linen processed for the nursing home's usage (including patients personal linen and linen applicable to employee housing). If the home is presently weighing soiled linen, a conversion to dry and clean pounds must be made by dividing the soiled weight by 110%. If the home is accumulating pieces of linen as a statistic, a conversion by weight of piece must be made.

The total weight of linen processed should include the equivalent weight of disposable linen used. (Those facilities that do not have their own equivalent weight schedules should refer to the "Schedule of Equivalent Weights for Disposable Linen Substitutes" below.)

DATA SOURCE

The weight should be determined from an actual count maintained by the laundry and linen department.

SCHEDULE OF EQUIVALENT WEIGHTS FOR DISPOSABLE LINEN SUBSTITUTES

<u>Disposable Item*</u>	<u>Clean, Dry Weight-Reusables</u>
Bib, Adult	.128 lb.
Diaper, Adult	.548 lb.
Patient Gown	.500 lb.
Mattress Cover	1.304 lb.
Pillowcase	.244 lb.
Bed Sheet	1.438 lb.
Underpad 17" x 24"	.329 lb. (medium-weight)
23" x 24"	.445 lb. (medium-weight)
23" x 36"	.667 lb. (medium-weight)
Washcloth	.069 lb.

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FUNCTIONAL REPORTING CENTER: Housekeeping Service

DEFINITION

Care and cleaning of the interior physical plant, including care of floors (washing, waxing, and stripping), walls, ceilings, partitions, windows (inside and outside), furniture stripping, disinfecting beds, fixtures (excluding equipment), and furnishings, and emptying of room trash containers. Routine housekeeping services performed by dietary personnel in dietary (kitchen) should be reported in the dietary function center. This includes the costs of purchasing similar services from outside organizations. Examples of job titles include director of housekeeping services, chief housekeeper, supervisor, janitor, janitress, wall washer, window washer, clerk, and secretary.

REPRESENTATIVE ACTIVITIES

Providing pest and rodent control; gathering bacteriological surface samplings and carrying out pertinent infection control procedures; providing technical assistance in selection of furniture and furnishings; moving and relocating furniture; and arranging for refinishing, repairing, and upholstering or replacement of furniture.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8240 Housekeeping Service

RECLASSIFICATIONS

Reclassification may be required if expenses associated with activities assigned to this functional reporting center have been assigned to a

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FUNCTIONAL REPORTING CENTER: Housekeeping Service (cont'd)

responsibility center account or accounts other than account 8240 and if the amount is significant. Examples of the type of reclassifications that might be made to this center would be:

- . housekeeping services performed by nursing or dietary
- . contract services charged directly to the user department.

STANDARD UNIT OF MEASURE: Square feet serviced

The number of square feet in the nursing home should be determined either by a physical measurement of the home or by a measurement from blueprints. Floor area measurements should be taken from the center of walls to the center of adjoining corridors if a hallway services more than one department. Exclude stairwells, elevators, and other shafts. General and unused areas are also to be excluded. When changes in assigned areas have been made during the year as a result of new construction, departmental relocation, expansion, or curtailment of service, statistical data should be maintained to allow for the development of "weighted" areas for the fractional part of the year. For example, the addition or deletion of 1,200 square feet for a six month period would be an adjustment of 600 square feet. Once total square feet have been determined, areas not serviced by housekeeping personnel should be excluded.

DATA SOURCE

Square feet shall be determined from the blueprints of the nursing home or actual measurement if blueprints are not available. Square feet serviced should then be determined by reference to Housekeeping assignments as maintained by the director of Housekeeping.

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FUNCTIONAL REPORTING CENTER: Patient Food Service

DEFINITION

Procurement, storage, processing, and delivery of food and nourishments to the floors and dining facilities in compliance with public health regulations and physicians' orders. Examples of job titles include dietitian, food service manager, baker, cook, butcher, checker, salad and dessert preparer, dishwasher, tray girl, busboy, counterperson, clerk, and secretary.

NOTE: The materials costs relative to tube feeding of a high protein diet will be classified under "dietary". Additionally, for a meal count, it will be considered as three (3) meals for each day so fed.

REPRESENTATIVE ACTIVITIES

Teaching patients and their families about nutrition and modified diet requirements; determining patient food preferences in terms of type of food and method of preparation; preparing selective menus for various specific diet requirements; preparing or recommending a diet manual, approved by the medical staff, for use by physicians and nurses; and delivering and collecting food trays to the floors and dining facilities for meals and nourishments.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8212 Patient Food Service

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FUNCTIONAL REPORTING CENTER: Patient Food Service (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 8212 and if the amount is significant.

Where this center and the Cafeteria Functional Reporting Center share kitchen facilities with corresponding common salaries of cooks, food costs, minor equipment costs, administrative costs, and so forth, such common costs must be entirely distributed (preferably on a monthly basis) to the Patient Food Service and Cafeteria Functional Reporting Centers, based on the ratio of number of meals served in each area. Note that such distribution must be performed and is not subject to the reclassification criteria detailed on pages 4101-4104.

STANDARD UNIT OF MEASURE: Dietary Meals Served

Number of meals served shall include only regularly scheduled meals and exclude snacks and fruit juices served between regularly scheduled meals.

DATA SOURCE

The number of meals served shall be determined from an actual count maintained by the dietary department.

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FUNCTIONAL REPORTING CENTER: Cafeteria

DEFINITION

Procurement, storage, processing, and delivery of food and nourishment to personnel and visitors in compliance with public health regulations, including vending machine operation. For examples of job titles see Patient Food Service.

REPRESENTATIVE ACTIVITIES

Preparation of food, food service, maintenance of vending machines, and operation of the cafeteria to serve employees and visitors.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

8213 Cafeteria

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 8213 and if the amount is significant. However, when distributing shared (common) kitchen costs between this center and the Patient Food Service Functional Center, the reclassification criteria do not apply. (See page 4320)

STANDARD UNIT OF MEASURE: Equivalent cafeteria meals served

An equivalent meal count is determined by dividing total cafeteria dollar sales by the average sales price of a full meal served at noon. The average sales price of a full meal should include meat, potato, vegetable, salad, beverage and dessert. Count a free meal to an employee (or other nonpatient) as a full meal.

Facilities that do not charge for meals may substitute any reasonable basis

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FUNCTIONAL REPORTING CENTER: Cafeteria (cont'd)

in determining an equivalent meal count. This determination should include appropriate weighting factors for food items which would result in the same type of count that would have occurred had a charge been made.

DATA SOURCE

The average sales price of a full meal shall be determined by an estimate based upon cafeteria prices and appropriately weighted for price changes during the year. Dollar sales in the cafeteria are maintained in general accounting. Free meals are to be determined by an actual count maintained by cafeteria personnel.



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FUNCTIONAL REPORTING CENTER: Nursing Administration

DEFINITION

Overall administration and supervision of all nursing services. It includes the work of the director, assistants and/or associates, and the following: secretaries, clerks, all nursing personnel who are responsible for conducting in-service education of nursing personnel and the following specific job titles:

R.N. Supervisor (Supervising two or more units and/or areas)  
Health Services Supervisor  
Director of Nursing Services  
Assistant Director of Nursing Services

Additional examples of job titles include associate director of nurses, director of in-service education, and infection control nurse.

REPRESENTATIVE ACTIVITIES

Recommendation of appointments to the nursing staff; definition and execution of the philosophy, objectives, policies, and standards for nursing care of patients; participation in community education health programs; participation in patient care review committees; inspection of patient areas to verify that patient needs are met; and coordination of all nursing activities and functions with other nursing home functions.

RESPONSIBILITY CENTERS WHERE NORMALLY RECORDED

6010	Nursing Administration
6011	Nursing Administration
6012	Nursing In-Service Education
6013	Float Nursing Personnel
6014	Central Transportation

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FUNCTIONAL REPORTING CENTER: Nursing Administration (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 6010 and if the amount is significant.

Note, however, that nursing in-service education is subject to special rules rather than the reclassification criteria. (See page 1305.)

STANDARD UNIT OF MEASURE: Average number of nursing department employees

The sum of the average number of nursing service personnel working in the various departments throughout the nursing home under the direction of nursing administration.

DATA SOURCE

The average shall be determined by adding the number of nursing service personnel who worked for at least 4 pay periods during the year and dividing the total by the number of pay periods used. Payroll records should be used to obtain this information.

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FUNCTIONAL REPORTING CENTER: Activities Program

DEFINITION

Providing recreational and leisure time facilities, activities, and services to patients both at the institution and on special group activity trips. This department is supervised by personnel trained for administration of an activities program. Examples of job titles include program director, program coordinator, and activities staff.

REPRESENTATIVE ACTIVITIES

Coordinating and scheduling activity programs; arranging for special group activities and trips; arranging for transportation to activities; supervising activity programs; participating in discharge coordination as required by Code.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

7260 Activities Program

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 7260 and if the amount is significant. The cost of transporting patients to and from recreational activities should be recorded in account 8270, Transportation.

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FUNCTIONAL REPORTING CENTER: Activities Program (cont'd)

STANDARD UNIT OF MEASURE: Total Number of Participants in Program

Count one participant for each person participating in each activity.

DATA SOURCE:

The total number of participants in the program shall be determined from the activities logs.

CLARIFICATION:

During the implementation stage of the Manual, in response to facilities' inquiries, the Department's Bureau of Health Care Standards has provided direction in determining what does or does not constitute an activity. The following excerpts from correspondence are printed to provide guidance to facilities with similar circumstances. Note that if any further official guidance is required, the Department's Bureau of Health Care Standards should be contacted directly:

A. Can Religious events be considered activities?

1. A meeting of patients who belong to a church group could be considered an activity if the meeting was planned, had a social context, was a leisure time group and/or had a diversional context. If it had a religious context, such as being a prayer meeting, it would not be considered an Activities Unit.
2. Organized religious services are not considered activities since they generally do not have as their goal meeting the social, recreational and leisure time needs of the patient. They meet spiritual needs.
3. A patient's meditation group meeting would not be considered an activity.

B. Under what circumstances do singing sessions become activities?

1. A singing session becomes an activity when it is planned and organized for the social, leisure time, diversional interests of patients. They should be encouraged to attend-not forced to.

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CLARIFICATION: (cont'd)

2. A group of singers performing for the patients during lunch would be considered an activity.
  3. A group of singers serenading the patients would also be considered an activity.
- C. Under what circumstances do meals become activities?
1. A regularly scheduled meal taken outside the dining room, but on the premises would only be considered an activity if it was some specially planned meal or event, such as a picnic or pizza party, where an attempt is made to fill other needs of the patients, other than eating, such as self-cooking, ethnic celebrations, birthdays, etc.
  2. When a patient eats a meal off the premises with an employee this is not considered an activity. If a group of patients plan a meal to be taken in a restaurant as a special event and under the direction of the Activities Department, this would be considered an activity - such as the Sewing Club planning to spend the proceeds of their sale for a special spaghetti dinner in an Italian restaurant.
  3. When a festive meal is served in the normal setting of a dining room and at normal meal times, this would not be considered an activity.
- D. Under what circumstances involving volunteers may programs be considered activities?
1. Volunteers entirely running a program cannot be considered an activity. In fact, it is against the law for volunteers to run programs independently when staff would be employed to do the same function.
  2. When volunteers are assisting in the running of a program and are under the supervision of the activities leader, these may be considered activities.

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FUNCTIONAL REPORTING CENTER: Non Physician Education

DEFINITION

A functional reporting center for reporting costs associated with state-approved schools for educating professional people other than physicians. Examples of job titles include director, assistant director, instructor, counselor, assigned clerical personnel, and student.

REPRESENTATIVE ACTIVITIES

Student assistance; selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining an education library and student personnel records; counseling students regarding their professional, personal, and educational problems; selecting faculty personnel; assigning and supervising students in on-the-job training; and administering aptitude tests and other tests for counseling and selection purposes.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8110 Non Physician Education

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 8110 and if the amount is significant.

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FUNCTIONAL REPORTING CENTER: Non Physician Education (Cont'd)

STANDARD UNIT OF MEASURE: Number of students

Number of students enrolled in the program(s). This number should be appropriately weighted for students who do not attend for the entire school year, and for those who do not undertake a full education work load as defined by the program.

DATA SOURCE

The number of students shall be determined from the education department's records.

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FUNCTIONAL REPORTING CENTER: Medical Education

DEFINITION

Organized medical education programs approved by the American Medical Association that provide medical clinical education to interns and residents.

REPRESENTATIVE ACTIVITIES

Providing services of interns and residents; selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling students regarding professional, personal and educational problems.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

8140 Medical Education

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 8140 and if the amount is significant. Where interns' and residents' salaries have been charged directly to patient service areas, a reclassification to account 8140 is necessary.

STANDARD UNIT OF MEASURE: Number of Students

Number of students in the program(s). This number should be appropriately weighted for students who are not in the program for the entire year, and for those who do not undertake a full workload as defined by the program.



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FUNCTIONAL REPORTING CENTER: Medical Education (Cont'd)

DATA SOURCE

The number of students shall be determined from the education departments records.