

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTERS AND STANDARD UNITS OF MEASURE

<u>Functional Center (Description Page)</u>	<u>Responsibility Center*</u>	<u>Standard Unit of Measure</u>
<u>Nonrevenue Support Services</u>		
Depreciation, Leases & Rentals (4301)	Depreciation & Amortization Leases & Rentals	Square feet, gross
Depreciation on Major Movable Equipment (4302-a)	Depreciation - Movable Equipment	No Applicable Statistic
Interest on Capital Debt (4303)	Interest**	Total oper. expenses
Fiscal Services (4304)	Fiscal Services**	Total oper. expenses
Administrative Services (4306)	Administrative Services**	Total oper. expenses
	License & Taxes**	
	Insurance**	
	Interest*	
Plant Operation & Maintenance (4309)	Plant Operation & Maint.	Square feet, net
Grounds (4312)	Grounds	Square feet serviced
Security (4314)	Security	No applicable statis.
Laundry and Linen (4315)	Laundry & Linen	Dry and clean pounds processed
Housekeeping (4317)	Housekeeping	Square feet serviced
Patient Food Service (4319)	Dietary Services**	Dietary meals served
Cafeteria (4321)	Dietary Services**	Equivalent cafeteria meals served
Nursing Administration (4323)	Nursing Administration	Average number of nursing department employees
Activities Program (4324-a)	Activities Program	Total number of participants in program
Nonphysician Education (4325)	Nonphysician Education	Number of Students
Medical Education (4327)	Medical Education	Number of Students
Medical Director's Office (4329)	Medical Director's Office	No appl. statistic
Housing	Other Operating Expense**	Average number of persons housed
Medical Records (4334)	Medical Records	No appl. statistic
Utilization Review (4335)	Utilization Review	Number of cases reviewed
Social Services (4337)	Social Services	No appl. statistic
Transportation (4339)	Transportation	Number of trips

\*Responsibility centers shown represent only expense control accounts, i.e., those with a four-digit code ending in zero.

\*\*Functional center is one or more sub-coding(s) of the responsibility center shown.