

NEW YORK STATE
RESIDENTIAL HEALTH CARE FACILITY
ACCOUNTING AND REPORTING MANUAL

FUNCTIONAL REPORTING CENTER: Day Care

DEFINITION

Provision of organized treatment on a scheduled basis for ambulatory patients. This unit is used to provide medical supervision and evaluation to patients who require a minimal amount of nursing supervision.

RESPONSIBILITY CENTER WHERE NORMALLY RECORDED

3080, 6080 Day Care

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 3080 and 6080 and if the amount is significant.

STANDARD UNIT OF MEASURE: Number of Visits

Enter all visits to the day care center. Each visit is counted as one.

DATA SOURCE

The number of visits shall be the actual count maintained by day care.