

PREFACE .01

A Chart of Accounts is a listing of account titles, with numerical symbols, used in the compilation of financial data concerning the assets, liabilities, capital, revenues, and expenses of an enterprise.

An outline of the required Chart of Accounts for hospitals is presented in this section along with an explanation of the numerical coding system, and a description of the nature and content of each account required to be used and reported. It is recognized, however, that it is impossible to develop a Chart of Accounts that will fulfill all of the requirements of all hospitals. Many hospitals will not require the detailed information provided for the Chart of Accounts; others may require even more detailed classification. The Chart of Accounts is designed (at the zero level) to provide the basis for a minimum standard of uniform accounting and reporting which will meet the needs of management, regulators, planners, and others.

Hospitals are required to use for reporting purposes all balance sheet accounts which have capitalized titles and which have numerical codes with a fourth digit of zero, when such balance sheet items exist. These accounts are referred to as zero level accounts.

Hospitals are required to use for reporting purposes all revenue and expense accounts which have capitalized titles and which have numerical codes with a fourth digit of zero when such a function as defined in this manual exists even though the activity is not separately organized within the hospital. The only circumstances under which the hospital need not report an existing zero level account is when the patient service provided in a daily hospital services cost center is not provided in a discrete unit, or when the zero level account has sub-accounts which must be reported individually, e.g., 3411/6411, 3412/6412, 4911/7911, 4912/7912.

Since the zero level accounts presented in this manual are required, all zero level accounts presented herein, except as noted above, must be reported by the hospital wherever the related item or function exists in that hospital. A hospital will not be granted an exemption to the establishment of an account solely because of reporting difficulty.

FUNCTIONAL AND RESPONSIBILITY CONCEPTS .02

In developing this Chart of Accounts, it was necessary to choose between functional and responsibility concepts of accounting. Both of these concepts result in the accumulation of the same amount of total costs. However, because organizational structures vary among hospitals, responsibility accounting would not allow for comparability. On the other hand, functions (Housekeeping, Dietary, Intensive Care, etc.) carried out by any hospital would be similar, thus a functional accounting system allows for comparability. For this reason, this Chart of Accounts is based upon functional accounting concepts.

NUMERICAL CODING SYSTEM

.03

The numerical coding system in the Chart of Accounts is based on the use of a six digit numbering system. Account numbers include four digits to the left of a decimal point which identify primary account classifications and two digits to the right, which identify secondary account classifications.

The numerical coding system also provides for daily hospital and ancillary service revenue accounts only, that positions seven and eight can be used for designating the program in which the patient is being served as defined by the second and third digits of the routine patient care cost center numbers.

The first digit of an account designates the financial statement classification of the account.

- 1 - Assets
- 2 - Liabilities, Equity, and Capital or Fund Balances
- 3 - Daily Hospital and Ambulatory Services Revenue
- 4 - Ancillary Services Revenue
- 5 - Other Operating Revenue and Deductions from Revenue
- 6 - Daily Hospital and Ambulatory Services Expenses
- 7 - Ancillary Services Expenses
- 8 - Research Expenses; Education Expenses; General Services Expenses; Medical Care Administration Expenses; Other Operating Expenses
- 9 - Non-Operating Revenue and Expenses

The second, third, and fourth digits of the daily hospital services, ambulatory services and the ancillary service centers are the same for revenue and expense.

Balance Sheet Accounts

.031

The balance sheet coding uses only the first four digits appearing to the left of the decimal point. The two digits to the right of the decimal point are available for the optional use of the hospital.

Daily Hospital and Ambulatory Services

.032

The daily hospital and ambulatory services revenue allows the use of six digits—four to the left of the decimal and two to the right of the decimal. The digits to the left of the decimal represent the functional area serving the patient; the first digit to the right of the decimal represents the classification of service category of the patient service which the patient received and the second digit represents the primary payor for services rendered (Medicare—Part A, Blue Cross, Self Pay, etc.).

Ancillary Services Revenue .033

The ancillary services revenue allows the use of eight digits—four to the left of the decimal point and four to the right. The digits to the left of the decimal represents the ancillary service area rendering service; the first digit to the right of the decimal represents the classification of service category of the patient service which the patient received and the second digit represents the primary payor for services rendered (Medicare—Part A, Blue Cross, Self Pay, etc.). The third and fourth digits to the right of the decimal point may be used to designate the program in which the patient is being served as defined by the second and third digits of the daily hospital and ambulatory services cost centers.

Operating Expense .034

The expense coding uses six digits—four to the left of the decimal and two to the right. The digits to the left of the decimal represent the cost center incurring the expense. The digits to the right of the decimal represent the natural classification of expense. See Section 200.037 for explanations of digits representing the natural classification of expense.

Non-Operating Revenue and Expense .035

Non-Operating revenue and expense consist of amounts not directly related to patient care, related patient services or the revenue and expense of related goods. The non-operating revenue and expense coding uses the four digits appearing to the left of the decimal point. The digits to the right of the decimal are available for the optional use of the hospital.

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CHART OF ACCOUNTS

FIGURE I—NUMERICAL CODING SYSTEM—BALANCE SHEET ACCOUNTS

FIRST DIGIT	SECOND DIGIT	THIRD DIGIT	FOURTH DIGIT	DECIMAL POINT	FIFTH AND SIXTH DIGITS
0 Not Used	0 Unrestricted Fund	0 Not used	0 Mandated Reporting Level	.	
1 Asset	1 Unrestricted Fund	1	1	.	
2 Liability and Equity	2 Unrestricted Fund	2	2	.	
	3 Unrestricted Fund	3	3	.	
	4 Unrestricted Fund	4	4	.	
	5 Plant Replacement and Expansion Fund	5 Primary Sub-Classification	5 Optional Accounts	.	
	6 Plant Replacement and Expansion Fund	6	6	.	
	7 Specific Purpose Fund	7	7	.	
	8 Endowment Fund	8	8	.	
	9 Not Used	9	9	.	

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FIGURE II—NUMERICAL CODING SYSTEM—REVENUE ACCOUNTS

FIRST DIGIT	SECOND AND THIRD DIGITS	FOURTH DIGIT	DECIMAL POINT	FIFTH DIGIT	SIXTH DIGIT	SEVENTH AND EIGHTH DIGITS
0 Not Used	0 ←	0 Mandated Reporting Level	.	0 Inpatient-Acute Care	0 Medicare-Part A	0 ←
1 Not Used	1 ←	1 ←	.	1 Inpatient-Intensive Care	1 Medicare-Part B	1
2 Not Used	2 ←	2	.	2 Inpatient-Skilled Nursing Care	2 Medicaid	2
3 Daily Hospital and Ambulatory Services	3 ←	3	.	3 Inpatient-Other	3 Other Government	3
4 Ancillary Services	4 ←	4	.	4 Outpatient-Emergency	4 Workmen's Compensation	4
5 Other Operating Revenue	5 Classification by Function	5 Optional Accounts	.	5 Outpatient-Clinic	5 Blue Cross	5 Program Serving Patient
6 Not Used	6 ←	6	.	6 Outpatient Referred (Including Ambulatory Surgery)	6 Commercial Insurance	6 ←
7 Not Used	7 ←	7	.	7 Home Health Care	7 Charity/Uncompensated Care	7
8 Not Used	8 ←	8	.	8 Day Care	8 Self Pay	8
9 Non-Operating Revenue	9 ←	9	.	9 Non-Patient	9 Other	9

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Natural Classification of Revenue

.036

The coding system for revenue provides for the use of 6 digits: four digits to the left of the decimal point and 2 digits to the right of the decimal point. In addition, for daily hospital service, ambulatory service and ancillary service revenue accounts only, positions seven and eight (third and fourth digits to the right of the decimal point) may be used for designating the program in which the patient is being served.

First digit - indicates the primary account classification of the revenue account.

- 0-2 Not Used
- 3 Daily Hospital and Ambulatory Service Revenue
- 4 Ancillary Service Revenue
- 5 Other Operating Revenue and Deductions from Revenue
- 6-8 Not Used
- 9 Non-Operating Revenue

Second through fourth digits (010-999) - indicates the primary sub-classification of accounts.

Decimal Point

Fifth digit - indicates the classification of service category of the patient service which the patient received.

- .0 Inpatient - Acute Care
- .1 Inpatient - Intensive Care
- .2 Inpatient - Skilled Nursing Care
- .3 Inpatient - Other
- .4 Outpatient - Emergency
- .5 Outpatient - Clinic
- .6 Outpatient - Referred (Including Ambulatory Surgery)
- .7 Home Health Care
- .8 Day Care
- .9 Non-Patient

Sixth digit 1/ - indicates primary payor (admission status unless changed at later date) for patient as follows:

- 0 - Medicare - Part A
- 1 - Medicare - Part B
- 2 - Medicaid
- 3 - Other Government
- 4 - Workmen's Compensation
- 5 - Blue Cross
- 6 - Commercial Insurance
- 7 - Charity/Uncompensated Care
- 8 - Self Pay
- 9 - Other

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Seventh and Eighth digits - Reserved to designate program.

Examples of the coding of daily hospital and ancillary service revenue are as follows:

1. A room and board charge made to a Pediatric Acute patient whose bill will be assumed by Blue Cross.

Daily Hospital Service Revenue	3
Pediatric Acute	170
Decimal Point	.
Inpatient Acute Care	0
Blue Cross	5
Pediatric Acute Care	17*
or 3170.0517	

2. A laboratory charge (cytology) made to the same patient.

Ancillary Service Revenue	4
Laboratory Services	210
Decimal Point	.
Inpatient Acute Care	0
Blue Cross	5
Pediatric Acute Care	17*
or 4210.0517	

1/ Use of sixth digit is unnecessary if logs are maintained.

* Optional digits indicating program in which the patient is being served.

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FIGURE 3—NUMERICAL CODING SYSTEM—EXPENSE ACCOUNTS

FIRST DIGIT	SECOND AND THIRD DIGITS	FOURTH DIGIT (SEE NOTE BELOW)	DECIMAL POINT	FIFTH DIGIT	SIXTH DIGIT
0 Not Used	0 ←	0 Mandated Reporting	.	0 Salaries and Wages	0-9 Job Categories
1 Not Used	1 ←	1 ←	.	1 Salaries and Wages	0-9 Job Categories
2 Not Used	2 ←	2	.	2 Employee Benefits	0-9 Type of Benefit
3 Not Used	3 ←	3	.	3 Professional Fees	0-9 Type of Fee
4 Not Used	4 ←	4	.	4 Medical and Surgical Supplies	0-9 Type of Supplies
5 Not Used	5 Classification by function	5 Optional Accounts	.	5 Non-Medical and Non-Surgical Supplies	0-9 Type of Supplies
6 Daily Hospital and Ambulatory Services	6 →	6 →	.	6 Utilities	0-9 Type of Utility
7 Ancillary Services	7 →	7	.	7 Purchased Services	0-9 Type of Service
8 Other Operating Expense	8 →	8	.	8 Other Direct Expenses	0-9 Classification by Type
9 Non-Operating Expense	9 →	9	.	9 Depreciation/Rent/Transfers	0-9 Classification by Type

Natural Classification of Expense

.037

The coding system for expenses provides for the use of six digits: four digits to the left of the decimal point and two digits to the right of the decimal point. If two digits to the right of the decimal point are not sufficient for the individual hospital requirements, additional digits to the right of the decimal point may be added to obtain the desired detail.

First digit - indicates the primary account classification of expense account.

6	Daily Hospital and Ambulatory Service Expense
7	Ancillary Service Expense
8	Other Operating Expense
9	Non-Operating Expense

Second through Fourth digits (010–999) - indicates the primary sub-classification of accounts.

Decimal Point - the two required digits (fifth and sixth digits as specified below) identify secondary account classifications.

The major categories are as follows:

.00 - .19	Salaries and Wages
.20 - .29	Employee Benefits
.30 - .39	Professional Fees
.40 - .49	Medical and Surgical Supplies
.50 - .59	Non-Medical and Non-Surgical Supplies
.60 - .69	Utilities
.70 - .79	Purchased Services
.80 - .89	Other Direct Expense
.90 - .99	Depreciation/Rent/Transfers

.00, .10 Salaries and Wages

.0371

If hospital management is to have maximum control over labor costs, close control of the number of man-hours paid is essential. Man-hours are a more stable measure of labor utilization than dollars, because man-hours are not affected by inflation. Also, when man-hours are compared to units of service, they can provide management with information that is useful both for internal control and external comparisons.

Full-time equivalent (FTE) employees must be reported by natural classification of salaries and wages. This requires that the hospital maintain a record of man-hours for all personnel whose compensation is included on the payroll including exempt personnel. The hospital must also maintain a record of man-hours for non-paid workers. These man-hour records must include separate records of worked man-hours worked, overtime worked, call-back hours worked, restricted on-call hours, hours spent in in-service education, and so forth. Non-worked man-hours will include paid vacations, holidays, paid sick leave, military leave, educational leave, bereavement or funeral leave, jury duty, paid lunchtime and so forth.

Overtime hours are hours for which an overtime pay rate is used. The actual overtime hours are not treated differently from regular worked hours: it is the rate that changes. This is preferable to the common but undesirable practice of adding additional hours to the records when calculating the payroll so that the regular pay rate can be used instead of the overtime rate.

On-call and/or standby pay is compensation to an employee for being available to work. During that period when the employee is on call or on standby, he might not actually perform work. The Fair Labor Standards Act differentiates between restricted and unrestricted on-call situations. All restricted on-call hours are compensable and contribute to the total hours used for determining overtime pay. Unrestricted on-call hours do not contribute to total hours, but unrestricted on-call compensation does contribute to the salary base used for calculating overtime premiums only. Thus all restricted on-call hours must be accounted for, but only those hours worked need be accounted for when employees are on unrestricted on-call duty.

In those instances where the hospital has a policy to pay for a minimum number of hours whenever an employee is called back to work and the employee works less than the minimum number of hours, the worked time recorded will include only the number of hours actually worked. For example, a four hour minimum is guaranteed; the employee works two hours and returns home. The hospital will record only two hours as worked time.

Salaries and wages are defined as (1) all remuneration, payable in cash, for services performed by an employee for the hospital, and (2) the fair market value of donated services when there is the equivalent of an employer-employee relationship. The value of donated services may be evidenced by a contractual relationship which may provide the basis for valuation. If persons donating the services are not paid (or are paid less than fair market value of their services), the lay-equivalent salaries (or the difference between lay-equivalent salaries and salaries paid) must be reported as expense with the credit to non-operating revenue. Do not include services rendered by persons such as candy-strippers unless the hospital would actually hire someone to perform such services. Reimbursement of independent contractors such as private duty nurses must be excluded.

See Section 300 for a list of job titles and the natural classification to which assigned.

.01 Management and Supervision

Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Usually included here are job titles such as Administrator, Manager, Department Head, Supervisor, Director and Foreman.

.02 Technician and Specialist

Employees included in this classification usually perform activities of a creative or complex nature. Includes such job titles as Coordinator, Technologist, Technician, Therapist, Instructor and Accountant. These employees are often licensed or registered. Some of these positions are exempt from Federal wage and hour laws as administrative or professional. Lead positions of Chief, Head, etc. must be classified as Management and Supervision (.01) if they provide direct supervision to 5 or more other employees.

.03 Registered Nurses

This classification includes only registered Nurses employed in the performance of direct nursing care to patients. Registered Nurses performing supervisory functions must be classified as Management (.01). Those functioning as instructors and coordinators must be classified as Technical (.02). Lead nurses must be classified as Management and Supervision (.01) if they provide direct supervision of 5 or more other employees.

.04 Licensed Vocational (Practical) Nurses

This classification includes Licensed Vocational (Practical) Nurses employed in the performance of direct nursing care to patients. Those Licensed Vocational (Practical) Nurses not providing direct patient care should be classified as Technical (.02). Employees in this classification are usually subject to Federal wage and hour laws.

.05 Aides, Orderlies and Attendants

Included in this classification are non-technical personnel employee for providing direct nursing care to patients. Included are job titles such as aide, orderly and nurse assistant. These employees are subject to Federal wage and hour laws.

.06 Physicians

Include in this classification all salaries to physicians and dentists. This employee must possess a Doctor of Medicine, Doctor of Osteopathy or Doctor of Dentistry degree and be licensed to practice medicine or dentistry. Include physicians as Management and supervision (.01) if they provide direct supervision to 5 or more employees.

.07 Intern, Resident and Fellow

Employees included in this classification are employed for consulting, diagnosing, prescribing and providing treatment for patients. Included are such job titles as intern, resident, and fellow. Also included would be stipends paid to interns and residents, which would be recorded only in the Post Graduate Medical Education Teaching Program (Account 8240).

.08 Non-Physician Medical Practitioners

Include in this classification individuals other than a licensed physician who, after adequate training and registration by the Maryland State Board of Medical Examiners, may perform certain duties that would otherwise be performed by persons licensed to practice medicine. Reference Hospital Guidelines for Utilizing Physician's Assistants published by the Maryland Hospital Education Institute.

.11 Environment, Hotel, and Food Service Employees

This classification includes personnel employed in providing basic services related to food and accommodations. They perform routine work of a non-technical nature and are subject to Federal wage and hour laws. Examples of job titles are maintenance man, housekeeping aide, cooks' helper, flatwork finisher, guard, food service worker, wall washer, and wash person.

.12 Clerical and Other Administrative Employees

Included in this classification are non-technical personnel employed in the performance of record keeping, communication and other administrative functions. Examples of job titles are accounting clerk, admitting clerk, messenger, keypunch operator, secretary, telephone operator, clerk-typist, cashier and receptionist. These employees are subject to Federal wage and hour laws.

.19 Other Employee Classifications

This classification includes personnel not included in the job classes described above.

.20 Employee Benefits

.0372

The following employee benefits are to be included as direct costs of all cost centers whose employees received such benefits.

.21 FICA

.22 SUI and FUI (UIC)

These classifications are charged to the employer's portion of the Social Security tax, State Unemployment Insurance, and Federal Unemployment Insurance.

.23 Group Health Insurance

.24 Group Life Insurance

.25 Pension and Retirement

.26 Workmen's Compensation Insurance

.27 Union Health and Welfare

.28 Other Payroll Related Employee Benefits

.29 Employee Benefits (Non-Payroll Related)

Classifications .23 - .28 are to be charged with the cost of employee benefits specified by the respective account titles, classification .29 is to include non-payroll related employee benefits such as personal education, recreation, cultural activities, day care and cafeteria subsidy.

.30 Professional Fees

.0373

Fees and other amounts paid for professional services of people who are not on the hospital payroll are included in the following classifications. These classifications contain almost exclusively labor related expense.

.31 Medical Physicians

Include in this classification all fees paid to physicians. See Section 100.55 (Physician Remuneration).

.32 Medical - Therapists and Other Non-Physicians

This classification is charged with amounts paid to medical personnel, other than physicians, not on the payroll such as registered physical therapists and registry nurses.

.33 Consulting and Management Fees

This classification is charged with amounts paid to consultants and management firms when such consultants and firms are not a related organization. Amounts paid to related organizations are charged to natural classification "Management and Contracted Services" (.76).

.34 Legal Fees

.35 Audit Fees

.39 Other Fees

These classifications are to be charged with the amount of legal fees, audit fees, and other fees not included elsewhere.

.40 Medical and Surgical Supplies

.0374

The following classifications are used to record the costs of various types of medical and surgical supplies used by a hospital. The fair market value of donated supplies is charged to these classifications if the commodity otherwise would be purchased by the hospital. An offsetting credit is made to "Donated Commodities" (Account 5760).

.41 Prostheses

The cost of replacements for parts of the body and substitutes or aids to permanently impaired functions of the body is charged to this classification. This includes such items as artificial limbs and eyes, dentures, bone plates, permanent braces, eye-glasses, implanted pacemakers, corrective footwear, etc. Also included are components used in the assembling and fitting of such items.

.42 Surgical Supplies - General

The cost of sutures, surgical needles, surgical packs and sheets and all other surgical supplies not described elsewhere is charged to this classification.

.43 Anesthetic Materials

This classification should be charged with the cost of gaseous and volatile agents used in inhalation anesthesia such as cyclopropane, fluothane, halothane, nitrous oxide, ether, and chloroform.

.44 Oxygen and Other Medical Gases

The cost of gases, other than anesthesia gases, used in treatment of patients, such as oxygen and carbon dioxide mixtures should be charged to this classification. Oxygen used to drive equipment such as fog generators and atomizers should be also charged here.

.45 I.V. Solutions**.46 Pharmaceuticals****.47 Radioactive Materials****.48 Radiology Films****.49 Other Medical Care Materials and Supplies**

These classifications (.45-.49) should be charged with the cost of I.V. solutions, pharmaceutical supplies, radioactive materials, radiology films, and other medical care materials and supplies, respectively.

.50 Non-Medical and Non-Surgical Supplies

.0375

.51 Food - Meats, Fish and Poultry**.52 Food - Other**

Food purchased for dietary, kitchen or the cafeteria should be charged to these classifications.

- .53 Tableware and Kitchen Utensils
- .54 Linen and Bedding
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel

These classifications should be charged with the cost of tableware and kitchen utensils, linen and bedding, cleaning supplies, office and administrative supplies, and employee wearing apparel.

- .58 Instruments and Minor Equipment

The cost of minor equipment as previously defined in Section 100.285 is charged to this classification.

- .59 Other Non-Medical and Non-Surgical Supplies

This classification should be charged with the cost of non-medical and non-surgical supplies not included elsewhere. Included here is the cost of miscellaneous supplies for the personal care of patients.

- .60 Utilities .0376

- .61 Electricity
- .62 Fuel
- .63 Water
- .64 Disposal Service
- .65 Telephone/Telegraph
- .66 Purchased Steam
- .69 Utilities - Other

All utilities except Telephone/Telegraph (.65) are to be charged to the Plant Operations and Maintenance cost center (Account 8410). Telephone/Telegraph is charged to the Hospital Administration cost center (Account 8610).

- .70 Purchased Services .0377

- .71 Medical
- .72 Maintenance and Repairs
- .73 Medical School Contracts
- .74 Laundry and Linen
- .75 Data Processing
- .76 Management and Contracted Services
- .77 Collection Agency
- .78 Transcription Services
- .79 Other Purchased Services

These classifications should be used to record the costs of purchased services. For instance, if the laboratory function is purchased outside the hospital, the expense may be charged to classification .71 - Medical in Laboratory Services (Account 7210). Medical School Contracts natural classification would only appear in the Education cost centers. The Management and Contracted Services Account (.76) is to include only fees paid to related organizations. Include expenses incurred for temporary help services in classification .79, Other Purchased Services.

.80 Other Direct Expenses .0378

- .81 Insurance
- .82 Interest
- .83 Licenses and Taxes (Other than on Income)
- .84 Dues, Books and Subscriptions
- .85 Outside Training Sessions (Including Travel)
- .86 Travel - Other
- .87 Postage
- .88 Printing and Duplicating
- .89 Other Expenses

Other direct expenses such as those indicated above are included in these classifications. Amortization of intangibles such as pre-opening costs is included in Other Expenses (.89).

.90 Depreciation/Rent .0379

- .91 Depreciation and Amortization-Buildings and Building Improvements
- .92 Depreciation-Fixed Equipment
- .93 Depreciation-Movable Equipment
- .94 Depreciation and Amortization-Land Improvements and Other
- .95 Lease/Rentals-Buildings, Improvements, and Fixed Equipment
- .96 Lease/Rentals-Movable Equipment
- .97 Lease/Rentals-Other

Interdepartmental Transfer of Direct Expense

In order to maintain the integrity of the Natural Classifications, all transfers of direct expenses to cost centers must be debited and credited to the appropriate Natural Classification within the cost center expense accounts. The effect of this entry is the same as if the initial charge was incorrect and the correct cost center is then charged.

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Examples of the coding for expenses are as follows:

1. A registered nurse provides nursing care to a Pediatric Acute patient. The salary expense applicable to the registered nurse would be recorded as follows:

Daily Hospital Service Expense	6
Pediatric Acute	170
Decimal Point	.
Salaries and Wages	0
Registered Nurses	3
or 6170.03	

2. A Food Service Worker prepares fish for serving to a patient in a daily hospital service cost center. The salary expense applicable to the food service worker would be recorded as follows:

Other Operating Expense	8
Dietary Services	310
Decimal Point	.
Salaries and Wages	1
Environmental, Hotel, and Food	1
Service Employee	
or 8310.11	

The recording of the food (fish) prepared for the patient would be recorded as follows:

Other Operating Expense	8
Dietary Services	310
Decimal Point	.
Non-Medical and Non-Surgical Supplies	5
Food - Meats, Fish, and Poultry	1
or 8310.51	

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BALANCE SHEET ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
1010	1110	1510	1710	1810	CASH
1011	1111	1511	1711	1811	General Checking Accounts
1012					Payroll Checking Accounts
1013	1113	1513	1713	1813	Other Checking Accounts
1014					Imprest Cash Accounts
1015	1115	1515	1715	1815	Savings Accounts
1016	1116	1516	1716	1816	Certificates of Deposit
1019	1119	1519	1719	1819	Other Cash Accounts
1020	1120	1520	1720	1820	INVESTMENTS
1021	1121	1521	1721	1821	U.S. Government Securities
1022	1122	1522	1722	1822	Other Current Investments
1023	1123	1523	1723	1823	Share of Pooled Investments
					Real Property
					Accumulated Depreciation on Real Property
				1826	Mortgages
1029	1129	1529	1729	1829	Other Investments

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<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	
				Endowment Fund
CURRENT ASSETS (Continued)				
1030				ACCOUNTS AND NOTES RECEIVABLE
1031				Inpatient Receivables-In-house
1032				Inpatient Receivables-Discharged and Unbilled
1033				Inpatient Receivables-Medicare
1034				Inpatient Receivables-Medicaid
1035				Inpatient Receivables-Other
1036				Outpatient Receivables-Unbilled
1037				Outpatient Receivables-Medicare
1038				Outpatient Receivables-Medicaid
1039				Outpatient Receivables-Other
1040				ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES -
1041				Allowance for Bad Debts
1042				Allowance for Contractual Adjustments-Medicare
1043				Allowance for Contractual Adjustments-Medicaid
1044				Allowance for Contractual Adjustments-Rhode Crone
1047				Allowance for Contractual Adjustments-Other
1049				Allowance for Other Adjustments

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Unrestricted Funds	Restricted Funds			Account Title
	Board Designated	Plant Replacement & Expansion Fund	Purpose Fund	
Operating			Endowment Fund	
				CURRENT ASSETS (Continued)
1050				RECEIVABLES FROM THIRD PARTY
1051				PAYORS
1052				PIP Clearing Account
1053				Other Receivables-Third Party
1059				Cost Report Settlement-Medicare
				Other Receivables-Third Party
				Cost Report Settlement-Medicaid
				Other Receivables-Third Party
				Cost Report Settlement-Other
1060	1160	1560	1760	PLEDGES AND OTHER RECEIVABLES
1061	1161	1561	1761	Pledges Receivable
1062	1162	1562	1762	Allowance for Uncollectible Pledges
1063	1163	1563	1763	Grants and Legacies Receivable
1064		1564	1764	Interest Receivable
1065				Accounts and Notes Receivable-Staff, Employees, etc.
1066				Inter-company Advances, Current
1069	1169	1569	1769	Other Receivables

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<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
					CURRENT ASSETS (Continued)
1070	1170	1570	1770	1870	DUE FROM OTHER FUNDS
		1571	1771	1871	Due from Operating Fund
1072		1572	1772	1872	Due from Board Designated Assets
1073	1173		1773	1873	Due from Plant Replacement and Expansion Fund
1074	1174	1574		1874	Due from Specific Purpose Fund
1075	1175	1575	1775		Due from Endowment Fund
1080					INVENTORY
1081					Inventory-General Stores
1082					Inventory-Pharmacy
1083					Inventory-Central Services and Supplies
1084					Inventory-Dietary
1085					Inventory-Plant Operation and Maintenance
1089					Inventory-Other
1090	1190				PREPAID EXPENSES AND OTHER CURRENT ASSETS
1091					Prepaid Insurance
1092					Prepaid Interest
1093					Prepaid Rent
1094					Prepaid Pension Plan Expense
1095					Prepaid Taxes
1096					Prepaid Service Contracts
1097					Other Prepaid Expenses
1098					Deposits
1099	1199				Other Current Assets

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
					PROPERTY, PLANT AND EQUIPMENT .042
1200					LAND
					LAND IMPROVEMENTS
1210					Parking Lots
1211					Other Land Improvements
1219					
					BUILDINGS
1220					Hospital
1221					Clinic
1224					Student Housing Facility
1225					Employee Housing Facility
1226					Non-Paid Workers Housing Facility
1227					Skilled Nursing Facility
1228					Parking Structure
1229					
					FIXED EQUIPMENT
1230					Hospital
1231					Clinic
1234					Student Housing Facility
1235					Employee Housing Facility
1236					Non-Paid Workers Housing Facility
1237					Skilled Nursing Facility
1238					Parking Structure
1239					

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund
Account Title				
				PROPERTY, PLANT AND EQUIPMENT (Continued)
				LEASEHOLD IMPROVEMENTS
				EQUIPMENT
				Major Movable Equipment
				Minor Movable Equipment
				CONSTRUCTION IN PROGRESS
				Buildings
				Fixed Equipment
				Major Movable Equipment
				Fees
				Insurance
				Interest
				ACCUMULATED DEPRECIATION-
				LAND
				Parking Lots
				Other Land Improvements
				ACCUMULATED DEPRECIATION-
				BUILDINGS
				Hospital
				Clinic
				Student Housing Facility
				Employee Housing Facility
				Non-Paid Workers Housing Facility
				Skilled Nursing Facility
				Parking Structure
1240				
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SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		
<u>Operating</u>	<u>Board Designated</u>	<u>Plant Replacement & Expansion Fund</u>	<u>Specific Purpose Fund</u>	<u>Endowment Fund</u>
				<u>Account Title</u>
				PROPERTY, PLANT AND EQUIPMENT (Continued)
1290				ACCUMULATED DEPRECIATION- FIXED EQUIPMENT
1291				Hospital
1294				Clinic
1295				Student Housing Facility
1296				Employee Housing Facility
1297				Non-Paid Workers Housing Facility
1298				Skilled Nursing Facility
1299				Parking Structure
1310				ACCUMULATED DEPRECIATION- LEASEHOLD IMPROVEMENTS
1320				ACCUMULATED DEPRECIATION- EQUIPMENT
1321				Major Movable Equipment
1329				Minor Movable Equipment
				OTHER TANGIBLE ASSETS .043
1330			1830	INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT
1340			1840	ACCUMULATED DEPRECIATION- INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT
1350		1550	1750	1850 OTHER TANGIBLE ASSETS
1351				Inter-company Advances Non- Current

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		
<u>Operating</u>	<u>Board Designated</u>	<u>Plant Replacement & Expansion Fund</u>	<u>Specific Purpose Fund</u>	<u>Endowment Fund</u>
				<u>Account Title</u>
			INTANGIBLE ASSETS	.044
1360				GOODWILL
1370				UNAMORTIZED BORROWING COST
1380				PREOPENING AND OTHER ORGANIZATION COSTS
1381				Pre-opening Costs
1389				Other Organization Costs
1390				OTHER INTANGIBLE ASSETS
				.045
			CURRENT LIABILITIES	
2010				NOTES AND LOANS PAYABLE
2011				Notes and Loans Payable-Vendors
2012				Notes and Loans Payable-Banks
2013				Current Portion of Long Term Debt
2019				Other Notes and Loans Payable
2020				ACCOUNTS PAYABLE
2021				Trade Payables
2029				Other Accounts Payable

**SECTION 200
CHART OF ACCOUNTS**

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund
				CURRENT LIABILITIES (Continued)
2030				ACCRUED COMPENSATION AND RELATED LIABILITIES
2031				Accrued Payroll
2032				Accrued Vacation, Holiday and Sick Pay
2033				Other Accrued Salaries and Wages Payable
2034				Non-Paid Worker Services Payable
2035				Federal Income Taxes Withheld
2036				Social Security Taxes Withheld and Accrued
2037				State Income Taxes Withheld
2038				Local Income Taxes Withheld
2039				Unemployment Taxes Payable
2041				Accrued Hospitalization Insurance Premiums
2042				Union Dues Payable
2049				Other Payroll Taxes and Deductions Payable
2050				OTHER ACCRUED EXPENSES
2051				Interest Payable
2052				Rent Payable
2053				Property Taxes Payable
2054				Fees Payable-Medical Specialists
2055				Fees Payable-Other
2059				Other Accrued Expenses Payable

**SECTION 200
CHART OF ACCOUNTS**

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
					CURRENT LIABILITIES (Continued)
					ADVANCES FROM THIRD PARTY PAYORS
2060					Advances-Medicare
2061					Advances-Medicaid
2062					Advances-Blue Cross
2063					Advances-Other
2069					
2070					PAYABLE TO THIRD PARTY PAYORS
2071					Reimbursement Settlement Due-Medicare
2072					Reimbursement Settlement Due-Medicaid
2073					Reimbursement Settlement Due-Blue Cross
2079					Reimbursement Settlement Due-Other
2080	2480	2580	2780	2880	DUE TO OTHER FUNDS
2082		2581	2781	2881	Due to Operating Fund
2083	2483	2582	2782	2882	Due to Board Designated Assets
2084	2484		2783	2883	Due to Plant Replacement and Expansion Fund
2085	2485	2584		2884	Due to Specific Purpose Fund
		2585	2785		Due to Endowment Fund

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	
				CURRENT LIABILITIES (Continued)
2090				INCOME TAXES PAYABLE
2091				Federal Income Tax Payable
2092				State Income Tax Payable
2093				Local Income Taxes Payable
2110				OTHER CURRENT LIABILITIES
2111				Deferred Income-Patients Deposits
2112				Deferred Income-Tuition and Fees
2113				Deferred Income-Other
2114				Dividends Payable
2115				Current Maturities of Long Term Debt
2116				Inter-company Indebtedness, Current
2117				Construction Retention Payable
2118				Construction Contracts Payable
2119				Other Current Liabilities
				DEFERRED CREDITS AND OTHER LIABILITIES .046
2120				DEFERRED INCOME TAXES
2121				Deferred Taxes Payable-Federal
2122				Deferred Taxes Payable-State
2123				Deferred Taxes Payable-Local
2130				DEFERRED THIRD PARTY REVENUE
2131				Deferred Revenue-Medicare
2132				Deferred Revenue-Medicaid
2133				•••

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
					DEFERRED CREDITS AND OTHER LIABILITIES (Continued)
2140					OTHER DEFERRED CREDITS
					LONG TERM DEBT
					.047
2210				2810	MORTGAGES PAYABLE
2220					CONSTRUCTION LOANS
2230					NOTES UNDER REVOLVING CREDIT
2240					CAPITALIZED LEASE OBLIGATIONS
2250					BONDS PAYABLE
2260					INTERCOMPANY INDEBTEDNESS, NON-CURRENT
2270				2870	OTHER NON-CURRENT LIABILITIES
					FUND BALANCES
					.048
2290					FUND BALANCE
		2690	2790	2890	Restricted Project Funds
		2691	2791		Depreciation Funds
2292		2692			Donor Restricted Funds
		2693	2793	2893	Transfers from Restricted Funds for Capital Outlay
2294					Transfers to Unrestricted Funds for Capital Outlay
		2695	2795	2895	Value of Donated Property, Plant and Equipment
2296		2696	2796	2896	Transfers to Operating Fund for Operating Purposes
		2697	2797	2897	

SECTION 200
CHART OF ACCOUNTS

<u>Unrestricted Funds</u>		<u>Restricted Funds</u>			Account Title
Operating	Board Designated	Plant Replacement & Expansion Fund	Specific Purpose Fund	Endowment Fund	
					049
					EQUITY AND CAPITAL
2350					STOCKHOLDERS' EQUITY
2351					Preferred Stock
2352					Common Stock
2353					Retained Earnings
2354					Treasury Stock
2355					Additional Paid in Capital
2350					CAPITAL-PARTNERSHIP OR SOLE PROPRIETOR
2351					Capital
2352					Partner's Draw

INCOME STATEMENT ACCOUNTS .05

Account Number

<u>Revenue</u>	<u>Expense</u>	<u>Account Title</u>
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DAILY HOSPITAL SERVICES

ACUTE CARE

.051

3010	6010	MEDICAL/SURGICAL ACUTE
3170	6170	PEDIATRIC ACUTE
3250	6250	OBSTETRICS ACUTE
3640	6640	CHRONIC CARE

DEFINITIVE OBSERVATION

3280	6280	DEFINITIVE OBSERVATION
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INTENSIVE CARE

3310	6310	MEDICAL/SURGICAL INTENSIVE CARE
3330	6330	CORONARY CARE
3331	6331	Myocardial Infarction
3332	6332	Pulmonary Care
3333	6333	Heart Transplant
3339	6339	Other Coronary Care
3350	6350	PEDIATRIC INTENSIVE CARE
3370	6370	NEO-NATAL INTENSIVE CARE
3380	6380	BURN CARE
3410	6410	OTHER INTENSIVE CARE
3411	6411	Shock Trauma
3412	6412	Oncology

PSYCHIATRIC CARE

3210	6210	Psychiatric Acute-General Hospitals
3220	6220	Psychiatric Adult-Specialty Hospitals
3230	6230	Psychiatric Child/Adolescent-Specialty Hospitals
3240	6240	Psycho-Geriatric-Specialty Hospitals
3390	6390	Psychiatric Intensive Care-Specialty Hospitals
3260	6260	Adolescent Dual Diagnosed - Specialty Hospitals

NURSERY

3210	6510	NEWBORN NURSERY
3511	6511	Normal Newborns
3520	6520	PREMATURE NURSERY

3620	6620	<u>Rehabilitation</u> Rehabilitation
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Daily Hospital Services (continued)

Account NumberRever Expense

AMBULATORY SERVICES

.052

3710	6710	EMERGENCY SERVICES
3711	6711	Emergency Room
3719	6719	Other Emergency Services
3720	6720	CLINIC SERVICES
3721	6721	Allergy Clinic
3722	6722	Cancer Clinic
3723	6723	Cardiology Clinic
3724	6724	Dental Clinic
3725	6725	Dermatology Clinic
3726	6726	Diabetic Clinic
3727	6727	Drug Abuse Clinic
3728	6728	Ear, Nose and Throat Center
3729	6729	Eye Clinic
3731	6731	General Medicine Clinic
3732	6732	Obstetrical/Gynecology Clinic
3733	6733	Orthopedic Clinic
3734	6734	Pediatric Clinic
3735	6735	Physical Medicine Clinic
3736	6736	Psychiatric Clinic
3737	6737	Surgery Clinic
3738	6738	Urology Clinic
3739	6738	Venereal Disease Clinic
3889	6889	Other Clinic Services
3950	6750	Observation Service
3940	6940	PSYCHIATRIC DAY AND NIGHT CARE SERVICES
3960	6960	FREE STANDING EMERGENCY SERVICE
4060	7060	SAME DAY SURGERY

ANCILLARY SERVICES

.053

4010	7010	LABOR AND DELIVERY SERVICES
4040	7040	OPERATING ROOM
4041	7041	General Surgery
4042	7042	Open Heart Surgery
4043	7043	Neurosurgery
4044	7044	Orthopedic Surgery
4045	7045	Kidney Transplant
4046	7046	Other Organ Transplants
4949	7049	Recovery Room
4050	7050	AMBULATORY SURGERY SERVICES
4060	7060	Ambulatory Surgery
4070	7070	OPERATING ROOM - CLINIC

**SECTION 200
CHART OF ACCOUNTS**

Hospital Services (continued)

Account Number

<u>Reven</u>	<u>Expense</u>	<u>Account Title</u>
4080	7080	ANESTHESIOLOGY
4110	7110	MEDICAL SUPPLIES SOLD
4111	7111	Medical Supplies-Billable
4112	7112	Medical Supplies-Non-Billable
4150	7150	DRUGS SOLD
4151	7151	Drugs Billable
4152	7152	Drugs Non-Billable
4210	7210	LABORATORY SERVICES
4211	7211	Chemistry
4212	7212	Hematology
4213	7213	Immunology (Serology)
4214	7214	Microbiology (Bacteriology)
4215	7215	Procurement and Dispatch
4216	7216	Urine and Feces
4219	7219	Other Clinical Laboratories
4231	7231	Cytology
4232	7232	Histology
4233	7233	Autopsy
4239	7239	Other Pathological Laboratories
4250	7250	BLOOD
4251	7251	Blood-Whole
4252	7252	Blood-Other Components
4254	7254	Blood Storing and Processing
4290	7290	ELECTROCARDIOGRAPHY
4310	7310	INTERVENTIONAL RADIOLOGY/CARDIOVASCULAR
4320	7320	RADIOLOGY-DIAGNOSTIC
4321	7321	Angiocardiology
4322	7322	Ultrasonography
4339	7339	Radiology-Diagnostic-Other
4340	7340	CT SCANNER
4350	7350	MRI SCANNER
4355	7355	LITHOTRIPSY

SECTION 200
CHART OF ACCOUNTS

Account Number

<u>Revenue</u>	<u>Expense</u>	<u>Account Title</u>	
		ANCILLARY SERVICES (Continued)	
4360	7360	RADIOLOGY-THERAPEUTIC	
4380	7380	NUCLEAR MEDICINE	
4381	7381	Nuclear Medicine-Diagnostic	
4382	7382	Nuclear Medicine-Therapeutic	
4420	7420	RESPIRATORY THERAPY	
4440	7440	PULMONARY FUNCTION TESTING	
4460	7460	ELECTROENCEPHALOGRAPHY	
4510	7510	PHYSICAL THERAPY	
4511	7511	Electromyography	
4530	7530	OCCUPATIONAL THERAPY	
4550	7550	SPEECH-LANGUAGE PATHOLOGY	
4570	7570	RECREATIONAL THERAPY	
4580	7580	AUDIOLOGY	
4590	7590	OTHER PHYSICIAN MEDICINE	
4670	7670	PSYCHIATRIC/PSYCHOLOGICAL SERVICES	
4671	7671	Individual Therapies	
4672	7672	Group Therapies	
4673	7673	Family Therapies	
4674	7674	Education	
4675	7675	Psychological Testing	
4676	7676	Electroconvulsive Therapy	
4677	7677	Activity Therapy	
4689	7689	Other Therapies	
4710	7710	RENAL DIALYSIS	
4711	7711	Hemodialysis	
4713	7713	Peritoneal Dialysis	
4515	7515	Patient Dialysis Training	
4717	7717	Home Dialysis Services	
4719	7719	Other Dialysis	
4730	7730	KIDNEY ACQUISITION	
4910	7910	OTHER ANCILLARY SERVICES	
4911	7911	Leukopheresis	
4912	7912	Hyperbaric Chamber	
4920	7920	Ambulance Services-Rebundled	
		ADMISSIONS SERVICES	.054
4990		ADMISSIONS CHARGE	
		OTHER OPERATING REVENUE	.055
5020		TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES	
5220		NURSING EDUCATION	
5221		Registered Nurses	
5222		Licensed Vocational (Practical) Nurses	

**SECTION 200
CHART OF ACCOUNTS**

<u>Account Number</u>		<u>Account Title</u>
<u>Revenue</u>	<u>Expense</u>	
		OPERATING REVENUE (Continued)
5240		POST GRADUATE MEDICAL EDUCATION
5241		Approved Teaching Programs
5242		Non-Approved Teaching Programs
5260		OTHER HEALTH PROFESSION EDUCATION
5261		School of Medical Technology
5262		School of X-Ray Technology
5263		School of Respiratory Therapy
5264		Administrative Intern Program
5265		Medical Records Librarian Program
5270		COMMUNITY HEALTH EDUCATION
5280		TRANSFERS FROM RESTRICTED FUND FOR EDUCATION EXPENSE
5320		CAFETERIA SALES
5330		LAUNDRY AND LINEN SERVICES REVENUE
5350		SOCIAL SERVICES REVENUE
5360		HOUSING REVENUE
5361		Employee Housing
5363		Student Housing
5430		AMBULANCE SERVICES
5440		PARKING REVENUE
5450		HOUSEKEEPING SERVICES REVENUE
5610		TELEPHONE AND TELEGRAPH REVENUE
5620		DATA PROCESSING SERVICES REVENUE
5670		COMMUNITY HEALTH EDUCATION REVENUE
5690		PURCHASING SERVICES REVENUE
5710		SALE OF ABSTRACTS/MEDICAL RECORDS
5760		DONATED COMMODITIES
5770		DONATED BLOOD
5780		CASH DISCOUNTS ON PURCHASES
5790		SALE OF SCRAP AND WASTE
5810		REBATES AND REFUNDS
5820		VENDING MACHINE COMMISSIONS
5830		OTHER COMMISSIONS
5840		TELEVISION/RADIO RENTALS
5850		NON-PATIENT ROOM RENTALS
5860		MANAGEMENT SERVICES REVENUE
5870		OTHER OPERATING REVENUE
5880		TRANSFERS FROM RESTRICTED FUNDS FOR OTHER OPERATING EXPENSE

**SECTION 200
CHART OF ACCOUNTS**

Account Number

<u>Revenue</u>	<u>Expense</u>	<u>Account Title</u>	
		DEDUCTIONS FROM REVENUE	.056
5900		PROVISION FOR BAD DEBTS	
5910		CONTRACTUAL ADJUSTMENTS-MEDICARE	
5911		Contractual Adjustments-Medicare-Part A	
5912		Contractual Adjustments-Medicare-Part B	
5920		CONTRACTUAL ADJUSTMENTS-MEDICAID	
5930		CONTRACTUAL ADJUSTMENTS-BLUE CROSS	
5940		CONTRACTUAL ADJUSTMENTS-OTHER	
5941		Contractual Adjustments-Voluntary	
5950		CHARITY/UNCOMPENSATED CARE	
5951		Charity/Uncompensated Care-Hill Burton	
5959		Charity/Uncompensated Care-Other	
5960		RESTRICTED DONATIONS AND GRANTS FOR INDIGENT CARE (Credit Balance Sheet)	
5970		ADMINISTRATIVE, COURTESY, AND POLICY DISCOUNTS AND ADJUSTMENTS	
5980		OTHER DEDUCTIONS FROM REVENUE	
5990		PROSPECTIVE RATE ADJUSTMENTS	
		OTHER OPERATING EXPENSES	.057
		<u>RESEARCH EXPENSES</u>	
	8010	<u>RESEARCH</u>	
		<u>EDUCATION EXPENSES</u>	
	8220	<u>NURSING</u>	
	8221	Registered Nurses	
	8222	Licensed Vocational (Practical Nurses)	
	8240	POST GRADUATE MEDICAL EDUCATION	
	8241	Approved Teaching Program	
	8242	Non-Approved Teaching Program	
	8260	OTHER HEALTH PROFESSION EDUCATION	
	8261	School of Medical Technology	
	8262	School of X-Ray Technology	
	8263	School of Respiratory Therapy	
	8264	Administrative Intern Program	
	8265	Medical Records Librarian Program	
	8270	COMMUNITY HEALTH EDUCATION	

Account NumberRevenueExpenseAccount Title

OTHER OPERATING EXPENSES (Continued)

GENERAL SERVICES

8310	DIETARY SERVICES
8320	CAFETERIA
8330	LAUNDRY AND LINEN
8350	SOCIAL SERVICES
8360	HOUSING
8361	Employee Housing
8362	Non-Paid Workers Housing
8365	Student Housing
8410	PLANT OPERATIONS AND MAINTENANCE
8411	Plant Operations
8412	Plant Maintenance
8413	Grounds
8414	Security
8415	Energy
8430	AMBULANCE SERVICES
8440	PARKING
8450	HOUSEKEEPING
8460	CENTRAL SERVICES AND SUPPLY
8470	PHARMACY
8480	ORGAN ACQUISITION OVERHEAD

FISCAL SERVICES

8510	GENERAL ACCOUNTING
8520	PATIENT ACCOUNTS
8521	Patient Accounting
8522	Credit and Collection
8523	Cashiering
8524	Inpatient Admitting
8525	Emergency Room Registration
8526	Clinic Registration
8527	Referred Ambulatory Registration
8528	Other Outpatient Registration

**SECTION 200
CHART OF ACCOUNTS**

Account NumberRevenueExpenseAccount Title

OTHER OPERATING EXPENSES (Continued)

ADMINISTRATIVE SERVICES

8610	HOSPITAL ADMINISTRATION
8611	Office of Hospital Administration
8612	Governing Board
8613	Public Relations
8614	Spiritual Care
8615	Communications
8616	Personnel
8617	Management Engineering
8618	Health Sciences Library
8619	Auxiliary Groups
8621	Fund Raising
8690	PURCHASING AND STORES

MEDICAL CARE ADMINISTRATION

8710	MEDICAL RECORDS
8720	MEDICAL STAFF ADMINISTRATION
8723	Medical Photography and Illustration
8729	Medical Staff Administration-Other
8730	MEDICAL STAFF SERVICES
8740	PHYSICIAN SUPPORT SERVICES
8750	NURSING ADMINISTRATION
8751	In-service Education-Nursing
8759	Nursing Administration-Other

UNASSIGNED EXPENSE

8810	DEPRECIATION AND AMORTIZATION
8811	Land Improvements
8812	Buildings and Improvements
8813	Leasehold Improvements
8814	Fixed Equipment
8815	Intangibles
8816	Movable Equipment
8820	LEASES AND RENTALS
8830	INSURANCE-HOSPITAL AND PROFESSIONAL MALPRACTICE
8840	INSURANCE-OTHER
8850	LICENSES AND TAXES (OTHER THAN INCOME TAXES)

**SECTION 200
CHART OF ACCOUNTS**

Account Number

Revenue Expense Account Title

OTHER OPERATING EXPENSES (Continued)

8860	INTEREST-SHORT TERM
8870	INTEREST-LONG TERM
8880	MEDICAL CARE REVIEW
8881	PSRO
8882	Medical Care Review

HOLDING ACCOUNTS

8991	Central Patient Transportation
8992	Nursing Float Personnel
8993	Employee Benefits
8994	Data Processing

NON-OPERATING REVENUE AND EXPENSE

.058

9010	GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY
9020	UNRESTRICTED CONTRIBUTIONS
9030	DONATED SERVICES
9040	INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS
9050	UNRESTRICTED INCOME FROM ENDOWMENT FUNDS
9060	UNRESTRICTED INCOME FROM OTHER RESTRICTED FUNDS
9070	TERM ENDOWMENT BECOMING UNRESTRICTED
9080	TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING EXPENSE
9110	DOCTOR'S PRIVATE OFFICE RENTAL REVENUE
9120	OFFICE AND OTHER RENTAL REVENUE
9130	RETAIL OPERATIONS REVENUE
9150	OTHER NON-OPERATING REVENUE
9210	DOCTOR'S PRIVATE OFFICE RENTAL EXPENSE
9220	OFFICE AND OTHER RENTAL EXPENSE
9230	RETAIL OPERATIONS EXPENSE
9250	OTHER NON-OPERATING EXPENSE
9410	PROVISION FOR INCOME TAXES
9411	Federal-Current
9412	Federal-Deferred
9413	State-Current
9414	State-Deferred
9415	Local-Current
9416	Local-Deferred
9500	EXTRAORDINARY ITEMS

**SECTION 200
CHART OF ACCOUNTS**

Account NumberRevenueExpense

		Unregulated Services Revenue and Expense	.059
3610	6610	Skilled Nursing Care	
3611	6611	Medicare Certified	
3612	6612	Medicare Non-Certified	
3970	6970	Free Standing Clinic Services	
3980	6980	Home Health Services	
4090	7090	Certified Nurse Anesthetist	
4220	7220	Laboratory—Non Patient	
4720	7720	Renal Dialysis-Outpatient	
9160	8760	Physicians Part B Services—Medicare and Other	

<u>BALANCE SHEET</u>			.06
<u>Unrestricted Fund Assets</u>			.061
<u>Current Assets</u>			.0611
1010	CASH		
1011	General Checking Accounts		
1012	Payroll Checking Accounts		
1013	Other Checking Accounts		
1014	Imprest Cash Funds		
1015	Savings Accounts		
1016	Certificates of Deposit		
1019	Other Cash Accounts		

These cash accounts represent the amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities, amounts on hand for minor disbursements, and amounts invested in savings accounts and certificates of deposit.

1020	INVESTMENTS	
1021	U.S. Government Securities	
1022	Other Current Investments	
1023	Share of Pooled Investments	
1029	Other Investments	

Current securities and investments, evidenced by certificates of ownership or indebtedness, must be reflected in these accounts.

1030	ACCOUNTS AND NOTES RECEIVABLES	
1031	Inpatient Receivables-In-house	
1032	Inpatient Receivables-Discharged and Unbilled	
1033	Inpatient Receivables-Medicare	
1034	Inpatient Receivables-Medicare	
1035	Inpatient Receivables-Other	
1036	Outpatient Receivables-Unbilled	
1037	Outpatient Receivables-Medicare	
1038	Outpatient Receivables-Medicaid	
1039	Outpatient Receivables-Other	

These accounts shall reflect the amounts due from hospital patients and their third party sponsors.

Separate accounts may be maintained for different levels of inpatient care (i.e., Acute and Intensive, Skilled Nursing, etc.) and outpatient care (i.e., Emergency Room, Clinic) and for different payors, if desired. This may be accomplished by the inclusion of digits to the right of the decimal.

Notes receivable and accounts receivable may also be segregated, but there is usually little to be gained from this practice, as the amount of notes receivable will usually be nominal.

1031 Inpatient Receivables-In-house

This account shall reflect all charges and credits (at the hospital's full established rates) for medical services rendered to patients still in hospital.

1032 Inpatient Receivables-Discharged and Unbilled

This account shall reflect all charges and credits, (at the hospital's full established rates) for medical services rendered to patients who have been discharged but not yet billed.

1033 Inpatient Receivables-Medicare-Discharged and Billed

This account should be used only if the hospital is not on the Periodic Interim Payment Program. The balance in this account reflects all unpaid charges billed to the Medicare intermediary. Direct billings to the Medicare inpatient (or to Medicaid) for deductibles, coinsurance, and other patient-chargeable items would also be included in this account if such billings were not included in Inpatient Receivables-Other (or Inpatient Receivables-Medicaid).

1034 Inpatient Receivables-Medicaid-Discharged and Billed

The balance in this account reflects all unpaid charges billed to Medicaid. Direct billings to the Medicaid inpatient (or to the Medicare intermediary) for deductibles, co-insurance, other patient-chargeable items and items under "Part B" Medicare coverage would also be included in this account if such billings were not included in Receivables-Other (or Inpatient Receivables-Medicare).

1035 Inpatient Receivables-Other-Discharged and Billed

Include in this account all unpaid billings for medical services and supplies provided to all non-Medicare inpatients. Direct billings to Medicare and Medicaid inpatients for deductibles, co-insurance, and other patient-chargeable items may also be included if they are not included elsewhere.

1036 Outpatient Receivables-Unbilled

This account reflects all unbilled charges and credits (at the hospital's full established rates) for medical services rendered to outpatients.

1037 Outpatient Receivables-Medicare

The balance in this account reflects all unpaid charges billed to the Medicare intermediary. Direct billings to the Medicare outpatient (or to Medicaid) for deductibles, co-insurance, and other patient-chargeable items would also be included in this account if such billings were not included in Outpatient Receivables-Other (or Outpatient Receivables-Medicaid).

1038 Outpatient Receivables-Medicaid

The balance in this account reflects all unpaid charges billed to Medicaid. Direct billings to the Medicaid outpatient (or to the Medicare intermediary) for deductibles, co-insurance, other patient-chargeable items, and "Part B" coverage, would also be included in this account if such billings are not included in Outpatient Receivables-Other (or Outpatient Receivables-Medicare).

1039 Outpatient Receivables-Other

Include in this account all unpaid billings for medical services and supplies provided to all non-Medicare, non-Medicaid outpatients. Direct billings to Medicare and Medicaid outpatients for deductibles, co-insurance, and other patient-chargeable items, may also be included if they are not included elsewhere.

SECTION 200
CHART OF ACCOUNTS

1040 ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES AND THIRD-PARTY
CONTRACTUALS

1041	Allowance for Bad Debts
1042	Allowance for Contractual Adjustments-Medicare
1043	Allowance for Contractual Adjustments-Medicaid
1044	Allowance for Contractual Adjustments-Blue Cross
1047	Allowance for Contractual Adjustments-Other
1049	Allowance for Other Adjustments

These are valuation (or contra-asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payors. For details on the computation of the related deductions from revenue, see the account descriptions of the Deductions from Revenue accounts.

1050 RECEIVABLES FROM THIRD PARTY PAYORS

1051	PIP Clearing Account
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During the year, this Account reflects the differences between amounts billed to the Medicare intermediary for applicable services rendered, and periodic interim payments received from the Medicare intermediary. At year-end, this account must be closed out, with the balance going to the account entitled Contractual Adjustment-Medicare.

1052	Other Receivables-Third Party Cost Report Settlement-Medicare
1053	Other Receivables-Third Party Cost Report Settlement-Medicaid
1059	Other Receivables-Third Party Cost Report Settlement-Other

The balance of this account reflect the amount due from third party reimbursement programs based upon cost reports submitted and/or audited. Sub-accounts may be maintained for each year's settlement if more than one year's settlement is included in an account.

1060 PLEDGES AND OTHER RECEIVABLES

1061	Pledges Receivable
1062	Allowance for Uncollectible Pledges
1063	Grants and Legacies Receivable
1064	Interest Receivable
1065	Accounts and Notes Receivable-Staff, Employees, etc.
1066	Inter-company Advances-Current
1069	Other Receivables

These accounts reflect other amounts due to the Operating Fund for other than patient services.

SECTION 200
CHART OF ACCOUNTS

1070	DUE FROM OTHER FUNDS	
	1072	Due from Board Designated Assets
	1073	Due from Plant Replacement and Expansion Fund
	1074	Due from Specific Purpose Fund
	1075	Due from Endowment Fund

The balances in these accounts reflect the amounts due from designated assets or restricted funds to the Operating Fund. The balance of these accounts should not be construed as receivable in the sense that a claim external to the hospital exists. Instead, this balance should be viewed as representing assets of the Operating fund which are currently accounted for as restricted funds.

1080	INVENTORY	
	1081	Inventory-General Stores
	1082	Inventory-Pharmacy
	1083	Inventory-Central Services and Supplies
	1084	Inventory-Dietary
	1085	Inventory-Plant Operations and Maintenance
	1089	Inventory-Other

These balances reflect the cost of unused hospital supplies. Any generally accepted cost method (e.g., FIFO, LIFO, etc.) may be used as long as it is consistent with that of the preceding accounting period. The extent of inventory control and detailed recordkeeping will depend upon the size and organizational complexity of the hospital. See Section 100.27, for a further discussion on inventory discounting.

1090	PREPAID EXPENSES AND OTHER CURRENT ASSETS	
	1091	Prepaid Insurance
	1092	Prepaid Interest
	1093	Prepaid Rent
	1094	Prepaid Pension Plan Expense
	1095	Prepaid Taxes
	1096	Prepaid Service Contracts
	1097	Other Prepaid Expenses
	1098	Deposits
	1099	Other Current Assets

**SECTION 200
CHART OF ACCOUNTS**

These prepaid assets and other current assets accounts represent costs incurred which are properly chargeable to a future accounting period. Other current assets not included elsewhere are also contained in these accounts.

<u>Board Designated Assets</u>			.0612
1110	CASH		
	1111	General Checking Accounts	
	1113	Other Checking Accounts	
	1115	Savings Accounts	
	1116	Certificates of Deposit	
	1119	Other Cash Accounts	
1120	INVESTMENTS		
	1121	U.S. Government Securities	
	1122	Other Current Investments	
	1123	Share of Pooled Investments	
	1129	Other Investments	
1160	PLEDGES AND OTHER RECEIVABLES		
	1161	Pledges Receivables	
	1162	Allowance for Uncollectible Pledges	
	1163	Grants and Legacies Receivable	
	1169	Other Receivables	
1170	DUE FROM OTHER FUNDS		
	1173	Due from Plant Replacement and Expansion Fund	
	1174	Due from Specific Purpose Fund	
	1175	Due from Endowment Fund	
1190	PREPAID EXPENSES AND OTHER CURRENT ASSETS		
	1199	Other Current Assets	

Included in these accounts are assets which have been designed (or appropriated) by the governing board for special use.

SECTION 200
CHART OF ACCOUNTS

Property, Plant, and Equipment .0613

1200 LAND

The balance of this account reflects the cost of land used in hospital operations. Included here is the cost of off-site sewer and water lines, public utility charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a non-depreciable nature, the cost of curbs and of sidewalks whose replacement is not the responsibility of the hospital, as well as other land expenditures of a non-depreciable nature. Unlike buildings and equipment, land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated.

1210 LAND IMPROVEMENTS
 1211 Parking Lots
 1219 Other Land Improvements

All land expenditures of a depreciable nature that are used in hospital operations are charged to this account. This would include the cost of on-site sewer and water lines; paving of roadways, parking lots, curbs and sidewalks (if replacement is the responsibility of the hospital) as well as the cost of shrubbery, fences and walls.

1220 BUILDINGS
 1221 Hospital
 1224 Clinic
 1225 Student Housing Facility
 1226 Employee Housing Facility
 1227 Non-Paid Workers Housing Facility
 1228 Skilled Nursing Facility
 1229 Parking Structure

The cost of all buildings and subsequent additions used in hospital operations shall be charged to this account. Included are all architectural, consulting and legal fees related to the acquisition or construction of buildings. Interest paid during construction financing is a cost of the building and is included in this account.

SECTION 200
CHART OF ACCOUNTS

1230	FIXED EQUIPMENT
1231	Hospital
1234	Clinic
1235	Student Housing Facility
1236	Employee Housing Facility
1237	Non-Paid Workers Housing Facility
1238	Skilled Nursing Facility
1239	Parking Structure

The cost of all fixed equipment used in hospital operations shall be charged to this account. Fixed equipment has the following general characteristics:

1. Affixed to the building, not subject to transfer or removal.
2. A life of three or more years, but less than that of the building to which it is affixed.
3. Used in hospital operations.

Fixed equipment includes such items as boilers, generators, elevators, engines, pumps and refrigeration machinery, including the plumbing, wiring, etc. necessary for equipment operations.

1240 LEASEHOLD IMPROVEMENTS

All expenditures for the improvement of a leasehold used in hospital operations shall be charged to this account.

1250 EQUIPMENT

1251	Major Movable Equipment
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Equipment to be charged to this account have the following general characteristics:

1. Ability to be moved, as distinguished from fixed equipment.
2. A more or less fixed location in the building.
3. A unit cost large enough to justify the expense incident to control by means of an equipment ledger.
4. Sufficient individuality and size to make control feasible by means of identification tags.
5. A minimum life of three years or more.
6. Used in hospital operations.

Major movable equipment includes such items as automobiles and trucks, desks, beds, chairs, accounting machines, sterilizers, operating tables, oxygen tents and X-ray apparatus.

SECTION 200
CHART OF ACCOUNTS

1259 Minor Movable Equipment

Equipment to be charged to this account has the following general characteristics:

1. Location generally not fixed; subject to requisition or use by various cost centers of the hospital.
2. Relatively small in size and unit cost.
3. Subject to storeroom control.
4. Fairly large number in use.
5. A useful life of less than three years.
6. Used in hospital operations.

Minor equipment includes such items as wastebaskets, bed pans, basins, glassware, silverware, pots and pans, sheets, blankets, ladders, and surgical instruments.

1260 CONSTRUCTION-IN-PROGRESS

- | | |
|------|-------------------------|
| 1261 | Buildings |
| 1262 | Fixed Equipment |
| 1263 | Major Movable Equipment |
| 1264 | Fees |
| 1265 | Insurance |
| 1266 | Interest |

Cost of construction that will be in progress for more than one month and will be used for hospital operations should be charged to these accounts. Upon completion of the construction program, these accounts should be credited and the appropriate asset account(s) debited.

1270 ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS

- | | |
|------|-------------------------|
| 1271 | Parking Lots |
| 1279 | Other Land Improvements |

1280 ACCUMULATED DEPRECIATION-BUILDINGS

- | | |
|------|-----------------------------------|
| 1281 | Hospital |
| 1284 | Clinic |
| 1285 | Student Housing Facility |
| 1286 | Employee Housing Facility |
| 1287 | Non-Paid Workers Housing Facility |
| 1288 | Skilled Nursing Facility |
| 1289 | Parking Structure |

SECTION 200
CHART OF ACCOUNTS

1290	ACCUMULATED DEPRECIATION-FIXED EQUIPMENT
1291	Hospital
1294	Clinic
1295	Student Housing Facility
1296	Employee Housing Facility
1297	Non-Paid Workers Housing Facility
1298	Skilled Nursing Facility
1299	Parking Structure
1310	ACCUMULATED DEPRECIATION-LEASEHOLD IMPROVEMENTS
1320	ACCUMULATED DEPRECIATION-EQUIPMENT
1321	Major Movable Equipment
1329	Minor Movable Equipment

The balances in these accounts reflect the depreciation accumulated on the above-mentioned assets used in hospital operations. Reference Section 100.287 for a discussion of the acceptable depreciation methods.

<u>Other Tangible Assets</u>	.0614
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1330	INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT
1340	ACCUMULATED DEPRECIATION-INVESTMENTS IN NON-OPERATING PROPERTY, PLANT, AND EQUIPMENT
1350	OTHER TANGIBLE ASSETS
1351	Inter-company Advances, Non-Current
1352	Long Term Investments

Accounts 1330 and 1340 include the cost (or fair market value at date of donation) of property, plant, and equipment not used in hospital operations and accumulated depreciation thereon. Other tangible assets not included elsewhere are contained in Account 1350.

SECTION 200
CHART OF ACCOUNTS

<u>Intangible Assets</u>		.0615
1360	GOODWILL	
1370	UNAMORTIZED BORROWING COSTS	
1380	PREOPENING AND OTHER ORGANIZATIONAL COSTS	
	1381 Pre-opening Costs	
	1389 Other Organization Costs	
1390	OTHER INTANGIBLE ASSETS	

Accounts 1360–1390 are used to record intangible assets. If such intangibles are being amortized, the amortization may be directly credited to the asset account, or accumulated in a sub-account. Account 1360, Goodwill, contains the excess of the price paid for a business as a whole over the book value, or over the computed or agreed value of all intangible net assets purchased. Account 1370, Unamortized Borrowing Costs, includes such items as legal fees, underwriting fees, etc.

Restricted Fund Assets .062

Plant Replacement and Expansion Fund Assets .0621

1510 CASH

1511	General Checking Accounts
1513	Other Checking Accounts
1515	Savings Accounts
1516	Certificates of Deposit
1519	Other Cash Accounts

Cash donated for the replacement of plant assets is included in these accounts.

1520 INVESTMENTS

1521	U.S. Government Securities
1522	Other Current Investments
1523	Share of Pooled Investments
1529	Other Investments

The balance of these accounts reflects the cost of investments purchased with Plant Replacement and Expansion Fund cash and the fair market value (at the date of donation) of securities donated to the hospital for the purpose of plant renewal or replacement.

1550 OTHER TANGIBLE ASSETS

1560 PLEDGES AND OTHER RECEIVABLES

1561	Pledges Receivable
1562	Allowance for Uncollectible Pledges
1563	Grants and Legacies Receivable
1564	Interest Receivable
1569	Other Receivables

Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts.

SECTION 200
CHART OF ACCOUNTS

1570	DUE FROM OTHER FUNDS	
1571	Due from Operating Fund	
1572	Due from Board Designated Assets	
1574	Due from Specific Purpose Fund	
1575	Due from Endowment Fund	

The balances in these accounts represent the amount due to the Plant Replacement and Expansion Fund from the other funds. These accounts represent assets of the Plant Replacement and Expansion Fund which are currently accounted for in other funds.

Specific Purpose Fund Assets .0622

1710	CASH	
1711	General Checking Accounts	
1713	Other Checking Accounts	
1715	Savings Accounts	
1716	Certificates of Deposit	
1719	Other Cash Accounts	

Cash donated for specific purposes, such as research and education, is included in these accounts.

1720	INVESTMENTS	
1721	U.S. Government Securities	
1722	Other Current Investments	
1723	Share of Pooled Investments	
1729	Other Investments	

The balance of these accounts reflect the cost of investments purchased with Specific Purpose Fund cash and the fair market value (at the date of donation) of securities donated to the hospital for specific purposes.

1750	OTHER TANGIBLE ASSETS	
1760	PLEDGES AND OTHER RECEIVABLES	
1761	Pledges Receivable	
1762	Allowance for Uncollectible Pledges	
1763	Grants and Legacies Receivable	
1764	Interest Receivable	
1769	Other Receivables	

Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts.

**SECTION 200
CHART OF ACCOUNTS**

1770	DUE FROM OTHER FUNDS	
1771	Due from Operating Fund	
1772	Due from Board Designated Assets	
1773	Due from Plant Replacement and Expansion Fund	
1775	Due from Endowment Fund	

The balances in these accounts represent the amount due to the Specific Purpose Fund from the other funds. These accounts represent assets of the Specific Purpose Fund which currently are accounted for in other funds.

Endowment Fund Assets .0623

1810	CASH	
1811	General Checking Accounts	
1813	Other Checking Accounts	
1815	Savings Accounts	
1816	Certificates of Deposit	
1819	Other Cash Accounts	

Cash restricted for endowment purposes is included in these accounts.

1820	INVESTMENTS	
1821	U.S. Government Securities	
1822	Other Investments	
1823	Share of Pooled Investments	
1824	Real Property	
1825	Accumulated Depreciation on Real Property	
1826	Mortgages	
1829	Other Investments	

The balances of these accounts reflect the cost of investments purchased with Endowment Fund cash and the fair market values (at the date of donation) of non-cash donations to the hospital for Endowment purposes. Included would be such assets as Real Property and related accumulated Depreciation and Mortgages.

1830 INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT

1840 ACCUMULATED DEPRECIATION-INVESTMENTS IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT

1850 OTHER TANGIBLE ASSETS

Accounts 1830 and 1840 include the cost (or fair market value at date of donation) of restricted property, plant, and equipment not used in hospital operations and accumulated depreciation thereon. Other tangible assets not included elsewhere

**SECTION 200
CHART OF ACCOUNTS**

1860	PLEDGES AND OTHER RECEIVABLES
1861	Pledges Receivable
1862	Allowances for Uncollectible Pledges
1863	Grants and Legacies Receivable
1864	Interest Receivable
1869	Other Receivables

Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts. Included in Account 1869 would be rent, dividends and trust income receivable.

1870	DUE FROM OTHER FUNDS
1871	Due from Operating Fund
1872	Due from Board Designated Assets
1873	Due from Plant Replacement and Expansion Fund
1874	Due from Specific Purpose Fund

The balances in these accounts represent the amount due to the Endowment Fund from the other funds. These accounts represent assets of the Endowment Fund which currently are accounted for in other funds.

Unrestricted Fund Liabilities .063

Current Liabilities .0631

2010	NOTES AND LOANS PAYABLE
2011	Notes and Loans Payable-Vendors
2012	Notes and Loans Payable-Banks
2013	Current Portion of Long Term Debt
2019	Other Notes and Loans Payable

These accounts reflect liabilities of the hospital to vendors, bank, and others, evidenced by promissory notes due and payable within one year.

2020	ACCOUNTS PAYABLE
2021	Trade Payables
2029	Other Accounts Payable

The balance of these accounts must reflect the amounts due trade creditors and others for supplies and services purchased.

**SECTION 200
CHART OF ACCOUNTS**

2030	ACCRUED COMPENSATION AND RELATED LIABILITIES
2031	Accrued Payroll
2032	Accrued Vacation, Holiday and Sick Pay
2033	Other Accrued Salaries and Wages Payable
2034	Non-Paid Workers Services Payable
2035	Federal Income Taxes Withheld
2036	Social Security Taxes Withheld and Accrued
2037	State Income Taxes Withheld
2038	Local Income Taxes Withheld
2039	Unemployment Taxes Payable
2041	Accrued Hospitalization Insurance Premiums
2042	Union Dues Payable
2049	Other Payroll Taxes and Deductions Payable

The balances of these accounts reflect the actual or estimated liabilities of the hospital for salaries and wages payable, as well as related amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the hospital, and other payroll deductions, such as hospitalization insurance premiums. Non-Paid Worker Services Payable (Account 2034) refers to amounts payable to Mother Houses, etc., for the services of non-paid workers.

2050	OTHER ACCRUED EXPENSES
2051	Interest Payable
2052	Rent Payable
2053	Property Taxes Payable
2054	Fees Payable-Medical Specialists
2055	Fees Payable-Other
2059	Other Accrued Expenses Payable

These accounts include the amounts of those current liabilities that have accumulated at the end of the month or accounting period because of expenses, incurred up to that time.

SECTION 200
CHART OF ACCOUNTS

2060	ADVANCES FROM THIRD PARTY PAYORS
2061	Advances-Medicare
2062	Advances-Medicaid
2063	Advances-Blue Cross
2069	Advances-Other

Include in these accounts liabilities to third party payors for current financing and other types of advances due and payable within one year. Do not include liabilities to third party payors arising from reimbursement settlements. Such liabilities must be included in Account 2070—Payable to Third Party Payors.

2070	PAYABLE TO THIRD PARTY PAYORS
2071	Reimbursement Settlement Due-Medicare
2072	Reimbursement Settlement Due-Medicaid
2073	Reimbursement Settlement Due-Blue Cross
2079	Reimbursement Settlement Due-Other

These accounts reflect reimbursement due to third party payors. Separate sub-accounts may be maintained within each account for each year's settlement included.

2080	DUE TO OTHER FUNDS
2082	Due to Board Designated Assets
2083	Due to Plant Replacement and Expansion Fund
2084	Due to Specific Purpose Fund
2085	Due to Endowment Fund

These accounts reflect the amounts due to other funds by the Operating Fund. Under no circumstances should these accounts be construed as payables in the sense that an obligation external to the hospital exists.

2090	INCOME TAXES PAYABLE
2091	Federal Income Taxes Payable
2092	State Income Taxes Payable
2093	Local Income Taxes Payable

Include in these accounts the amount of current income taxes payable.

2110	OTHER CURRENT LIABILITIES
2111	Deferred Income-Patient Deposits
2112	Deferred Income-Tuition and Fees
2113	Deferred Income-Other

SECTION 200
CHART OF ACCOUNTS

Deferred income is defined as income received or accrued which is applicable to services to be rendered within the next accounting period and/or the current year's effect of deferred income items classified as non-current liabilities. Deferred income applicable to accounting periods extending beyond the next accounting period should be included in Accounts 2120–2140 (Deferred Credits and Other Liabilities) or in Account 2270 (Other Non-Current Liabilities).

2114	Dividends Payable
2115	Current Maturities of Long Term Debt
2116	Inter-company Indebtedness, Current
2117	Construction Retention Payable
2118	Construction Contracts Payable
2119	Other Current Liabilities

Include in these accounts the amount of Operating Fund Current liabilities for which special accounts have not been provided elsewhere, including bank overdrafts.

Deferred Credits and Other Liabilities .0632

2120	DEFERRED INCOME TAXES
2121	Deferred Taxes Payable-Federal
2122	Deferred Taxes Payable-State
2123	Deferred Taxes Payable-Local

2130	DEFERRED THIRD PARTY REVENUE
2131	Deferred Revenue-Medicare
2132	Deferred Revenue-Medicaid
2133	Deferred Revenue-Blue Cross
2139	Deferred Revenue-Other

These accounts reflect the effects of any timing differences between books and tax or third party reimbursement accounting. See the Timing Differences discussion in the Accounting Principles and Concepts chapter for details (Section 100.29).

2140	OTHER DEFERRED CREDITS
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This account should reflect all deferred credits not specifically identified elsewhere.

SECTION 200
CHART OF ACCOUNTS

<u>Long Term Debt</u>		.0633
2210	MORTGAGES PAYABLE	
2220	CONSTRUCTION LOANS	
2230	NOTES UNDER REVOLVING CREDIT	
2240	CAPITALIZED LEASE OBLIGATIONS	
2250	BONDS PAYABLE	
2260	INTERCOMPANY INDEBTEDNESS, NON-CURRENT	
2270	OTHER NON-CURRENT LIABILITIES	

These accounts reflect those liabilities that have maturity dates extending more than one year beyond the current year-end.

<u>Board Designated Liabilities</u>		.0634
2480	DUE TO OTHER FUNDS	
2483	Due to Plant Replacement and Expansion Fund	
2484	Due to Specific Purpose Fund	
2485	Due to Endowment Fund	

These accounts reflect the amounts due to other funds by Board Designated Assets.

<u>Restricted Fund Liabilities</u>	.064
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<u>Plant Replacement and Expansion Fund Liabilities</u>		.0641
2580	DUE TO OTHER FUNDS	
2581	Due to Operating Fund	
2582	Due to Board Designated Assets	
2584	Due to Specific Purpose Fund	
2585	Due to Endowment Fund	

These accounts reflect the amounts due to other funds by the Plant Replacement and Expansion Fund.

<u>Specific Purpose Fund Liabilities</u>		.0642
2780	DUE TO OTHER FUNDS	
2781	Due to Operating Fund	
2782	Due to Board Designated Assets	
2783	Due to Plant Replacement and Expansion Fund	
2785	Due to Endowment Fund	

These accounts reflect the amounts due to other funds by the Specific Purpose Fund.

**SECTION 200
CHART OF ACCOUNTS**

Endowment Fund Liabilities .0643

2810 MORTGAGES PAYABLE
2870 OTHER NON-CURRENT LIABILITIES

These accounts reflect liabilities on Endowment Fund assets that existed at the time the assets were received by the hospital or were incurred subsequent to receipt of these assets, based upon the endowment agreement.

2880 DUE TO OTHER FUNDS
2881 Due to Operating Fund
2882 Due to Board Designated Assets
2883 Due to Plant Replacement and Expansion Fund
2884 Due to Specific Purpose Fund

These accounts reflect the amounts due to other funds by the Endowment Fund.

Fund Balances .065

Non-Profit .0651

Unrestricted Fund Balances

2290 FUND BALANCE
2292 Depreciation Funds
2294 Transfers from Restricted Funds for Capital Outlay
2294 Value of Donated Property, Plant and Equipment

Unrestricted Fund balances represent the differences between the total of Unrestricted Fund Assets and Unrestricted Fund Liabilities, i.e., the net of the Unrestricted Fund. Separate sub accounts may be maintained for the above when applicable.

The Transfers from Restricted Funds for Capital Outlay account should be credited for the cost of capital items purchased directly by the Unrestricted Fund with funds from the Plant Replacement and Expansion Fund. The fair market value of donated property, plant, and equipment (at the date of donation) should be credited to the Donated Property, Plant and Equipment account. At the end of the year these accounts should be closed out to the Fund Balance account.

Depreciation Funds (Account 2292) represents amounts restricted by third party payors for replacement of specified assets.

SECTION 200
CHART OF ACCOUNTS

Plant Replacement and Expansion and Fund Balance

2690	FUND BALANCE
2691	Restricted Project Fund
2692	Depreciation Funds
2693	Donor Restricted Funds
2695	Transfers to Unrestricted Fund for Capital Outlay
2696	Value of Donated Property, Plant and Equipment
2697	Transfers to Operating Fund for Operating Purposes

The credit balances of these accounts represent the net amount of this restricted fund's assets available for its designated purpose. These accounts must be credited for all income earned on restricted fund assets, as well as gains and losses on the disposal of such assets. If however, such items are to be treated as Unrestricted Fund income (considering legal requirements and donor intent), the Restricted Fund Balance account should be charged, and the Due to Unrestricted Fund account credited, for such income.

Depreciation Funds (Account 2692) represents amounts restricted by third party payors for replacement of specified assets.

Accounts 2695 and 2697 are debit balance accounts and during the year the balance of the accounts would reflect the amounts transferred to the Unrestricted Fund for Capital Outlay and operating purposes. At the end of the year the balances of these sub-accounts should be closed out to the Fund Balance account. Account 2696 reflects the fair market value, at the date of donation, of donor restricted property, plant and equipment.

Specific Purpose Fund Balance

2790	FUND BALANCE
2791	Restricted Project Funds
2793	Donor Restricted Funds
2795	Transfers to Unrestricted Fund for Capital Outlay
2796	Value of Donated Property, Plant and Equipment
2797	Transfers to Operating Fund for Operating Purposes

The credit balances of these accounts represent the net amount of this restricted fund's assets available for its designated purpose. These accounts must be credited for all income earned on restricted fund assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as Unrestricted Fund income (considering legal requirements and donor intent), the Restricted Fund Balance account should be charged, and the Due to Operating Fund account credited, for such income.

Accounts 2795 and 2707 are debit balance accounts and during the year the balance of the accounts would reflect the amounts transferred to the Unrestricted Fund for capital outlay and operating purposes. At the end of the year the balances of these sub-accounts should be closed out to the Fund Balance account.

Account 2796 reflects the fair market value at the time of donation of donor restricted property, plant and equipment.

SECTION 200
CHART OF ACCOUNTS

Endowment Fund Balance

2890	FUND BALANCE
2893	Donor Restricted Funds
2895	Transfers to Unrestricted Funds for Capital Outlay
2896	Value of Donated Property, Plant and Equipment
2897	Transfers to Operating Fund for Operating Purposes

The credit balances of these accounts represent the net amount of this restricted fund's assets available for its designated purpose. These accounts must be credited for all income earned on restricted fund assets, as well as gains on the disposal of such assets. If, however, such items are to be treated as Operating Fund Income (considering legal requirements and donor intent), the Restricted Fund Balance account should be charged, and the Due to Operating Fund account credited, for such income.

Accounts 2895 and 2897 are debit balance accounts and during the year the balance of the accounts would reflect the amounts transferred to the Unrestricted Fund for capital outlay and operating purposes. At the end of the year the balance of these sub-accounts should be closed out to the Fund Balance account.

Account 2896 reflects the fair market value at the time of donation of donor-restricted property, plant and equipment.

Investor-Owned Corporation .0652

2350	STOCKHOLDER'S EQUITY
2351	Preferred Stock
2352	Common Stock
2353	Retained Earnings
2354	Treasury Stock
2355	Additional Paid-in Capital

The total of these equity accounts reflected the difference between the total assets and the total liabilities of the Investor-Owned Corporation.

Investor-Owned Partnership or Sole Proprietor .0653

2350	CAPITAL-PARTNERSHIP OR SOLE PROPRIETOR
2351	Capital
2352	Partner's Draw

The total of these accounts represents the net assets of the Partnership or Sole Proprietor.

CHART OF ACCOUNTS - INCOME STATEMENT

.07

An Income Statement is an accounting statement which reflects the financial results of a hospital during an accounting period. The data for this statement are accumulated in the revenue and expense accounts.

Hospitals are required to use all revenue and expense accounts which have capitalized titles and which have numerical codes with a fourth digit of zero when such a function as defined in this manual exists even though the activity is not separately organized within the hospital. The only circumstances under which the hospital need not report an existing zero level account is when the patient service provided in a daily hospital services cost center is not provided in a discrete unit or when the zero level account has sub-accounts which must be reported individually, e.g., 3411/6411, 3412/6412, 4911/7911, 4912/7912. For example, if pediatric patients receive care in the Medical/Surgical Acute cost center, no reclassification of expense or revenue from the Medical/Surgical cost center to the pediatric cost center is required. No functional reporting of revenue and expense is required for daily hospital service cost centers.

Where a function required by the accounting system is not separately organized within the hospital, but combined with one or more functions required by the accounting system, an analysis will be required to determine the gross revenue and direct expenses applicable to each required function. For instance, smaller hospitals may be combining the functions of Electrocardiography (Accounts 4290/7290) and Electroencephalography (Accounts 4460/7460). In such cases, it is necessary to determine the total direct revenue and direct costs relative to the two different types of services rendered.

The gross revenue recorded in each required revenue account must be the actual gross revenue attributable to such identified function. The expense recorded in each required expense account must represent the direct expenses related to each identified function. The direct expenses related to such function may be determined based upon analysis. It should be noted that reclassification must be made for material amounts of misplaced costs.

Since the zero level accounts presented in this manual are required, all zero level accounts presented herein except as noted above, must be reported by the hospital where the related item or function exists in that hospital. A hospital will not be granted an exemption to the reporting of an account solely because of accounting difficulty.

Operating Revenue Accounts-General .071

Hospital revenue consists mainly of the value, at the hospital's full established rates, of all hospital services rendered to patients, regardless of amounts actually paid to the hospital by or on behalf of patients. The objective of patient service revenue accounting should be that of compiling a complete and accurate record, on the accrual basis, of gross revenue, accumulated by revenue centers and by various inpatient and outpatient classifications, and a record of revenue deductions, classified by type. In many instances, the hospital receives less than its established rates for the services it renders. It is important to develop information that reflects both the potential total revenue and the revenue "adjustments" resulting from the inability to collect established rates for the services provided.

Patient service revenues must be accumulated in the accounts in such a manner as to clearly identify these revenues with the functional ambulatory services and ancillary services cost centers and the discrete daily hospital services cost centers of the hospital. Measurements of revenues of each revenue producing cost center are needed for comparison with the expenses of the center, so that operating performances can be evaluated, planned, and controlled.

In addition to patient service revenue, hospitals obtain revenue from sources and activities only indirectly related to patient care. These "other" operating revenues typically consist of tuition revenue, parking lot revenue, cafeteria sales, etc.

Regardless of the source of hospital revenue, it is important that it be accounted for on the accrual basis. This system of accounting requires that revenue be recognized and recorded in the accounts in the time period it is earned, irrespective of the timing of the cash flow between the hospital and other parties. No other system provides the necessary qualities of completeness, accuracy, and usefulness in accounting data and/or the proper basis for matching revenues with expenses.

The operating revenue accounts in the chart of accounts presented are classified into six categories.

1. DAILY HOSPITAL SERVICES

This group of accounts (3000–3690) is used to record the gross revenue, measured in terms of the hospital's full established rates, earned from daily hospital services rendered to inpatients. These revenues must be recorded at the hospital's full established rates regardless of the amounts actually collected.

Daily hospital services generally are those services included by the provider in a daily service charge-sometimes referred to as the "room and board" charge. Included in daily hospital services are the regular room, dietary and nursing services, medical and social services, and the use of certain equipment and facilities for which the hospital does not customarily make a separate charge. All medical and surgical supplies are excluded.

Daily hospital services are categorized into broad areas: (a) acute care, (b) definitive observation, (c) intensive care, (d) nursery, and (e) sub-acute.

- a. Acute Care - This group of accounts (3000–3270) is used to record the gross revenues, measured in terms of the hospital's full established rates earned from daily hospital services provided to patients who are in an acute phase of illness but not to the degree which requires the concentrated and continuous

observation and care provided in the intensive care units of a hospital.

- b. Definitive Observation - This group of accounts (3280–3290) is used to record the gross revenue measured in terms of the hospital's full established rates earned from daily hospital services provided to patients who are in a phase of illness more intensive than acute care but not sufficiently intensive to require admission to an intensive care unit of a hospital.
- c. Intensive Care - This group of accounts (3000–3490) is used to record the gross revenues measured in terms of the hospital's full established rates earned from inpatient intensive care services provided in a hospital unit to patients which require extraordinary observation and care on a concentrated and continuous basis.
- d. Nursery - This group of accounts (3500–3590) is used to record gross revenues measured in terms of the hospital's full established rates earned from nursery services provided to newborn infants which require routine and premature care.
- e. Sub-Acute Care - This group of accounts (3600–3680) is used to record the gross revenues measured in terms of the hospital's full established rates earned from services provided to patients who require a level of nursing care less than acute, including residential care.

2. AMBULATORY SERVICES

This group of accounts (3710–3990) is used to record the gross revenues measured in terms of the hospital's full established rates earned from ambulatory services. The essential characteristic distinguishing ambulatory services is that patients arrive at a facility of the hospital for a purpose other than admission as an inpatient. For reporting purposes, ambulatory services, free standing clinic, free standing emergency services and home health services.

3. ANCILLARY SERVICES

This group of accounts (4000–4980) is used to record the gross revenues measured in terms of the hospital's full established rates earned from ancillary services. Ancillary services generally are those special services for which charges are customarily made in addition to routine charges and include such services as laboratory, diagnostic radiology, surgical services, etc. Ancillary services are billed as separate items when the patient receives these services.

4. ADMISSIONS SERVICES

This group of accounts (4990–4990) is used to record the gross revenues measured in terms of the hospital's full established rates earned from admissions services. The admissions center is composed of that portion of 3 general service center costs which are allocated via step-down to the daily hospital service centers. The general service centers are: Medical Staff Administration, Medical Records and Social Services.

5. OTHER OPERATING REVENUE

This group of accounts (5000–5890) is used to record all operating revenues other than those that are directly associated with patient care.

6. DEDUCTIONS FROM REVENUE

This group of accounts (5900–5990) is used to record reductions in gross revenue arising from bad debts, contractual adjustments, uncompensated care, administrative, courtesy, policy discounts, adjustments and others.

7. UNREGULATED SERVICES

This group of accounts is used to record all revenue associated with patient care services not regulated by the Health Services Cost Review Commission.

Operating Revenue Accounts-Description .072

Patient Revenue Account Descriptions .0721

The descriptions of the patient revenue accounts in the following section are extremely brief. This is due to the fact that detailed descriptions of the functions or types of activities to be included in each cost center are included in the cost center descriptions which follow. The revenue relative to these functions and activities must be recorded in the revenue account matching the cost center in which the costs are recorded. For example, charges for Pediatric Acute services are recorded in Pediatrics Acute (Account 3170) and the cost of the services are recorded in Pediatrics Acute (Account 6170). Thus a matching of revenues and expenses is achieved within each cost center.

DAILY HOSPITAL CARE SERVICES-ACUTE CARE REVENUE

		<u>Reporting Schedule</u>
3010	MEDICAL/SURGICAL ACUTE	Schedule RSA
3170	PEDIATRIC ACUTE	Schedule RSA
		<u>Reporting Schedule</u>
3210	PSYCHIATRIC ACUTE	Schedule RSA
3250	OBSTETRICS ACTUE	Schedule RSA

**SECTION 200
CHART OF ACCOUNTS**

DAILY HOSPITAL SERVICES-DEFINITIVE OBSERVATION REVENUE

3280	DEFINITIVE OBSERVATION	Schedule RSA
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DAILY HOSPITAL SERVICES-INTENSIVE CARE REVENUE

Reporting Schedule

3310	MEDICAL/SURGICAL INTENSIVE CARE	Schedule RSA
3330	CORONARY CARE	Schedule RSA
3331	Myocardial Infarction	
3332	Pulmonary Care	
3333	Heart Transplant	
3339	Other Coronary Care	
3350	PEDIATRIC INTENSIVE CARE	Schedule RSA
3370	NEO-NATAL INTENSIVE CARE	Schedule RSA
3380	BURN CARE	Schedule RSA
3390	PSYCHIATRIC INTENSIVE CARE	Schedule RSA
3410	OTHER INTENSIVE CARE	
3411	Shock Trauma	Schedule RSA
3412	Oncology	Schedule RSA

DAILY HOSPITAL SERVICES-NURSERY REVENUE

3510	NEWBORN NURSERY	Schedule RSA
3511	NORMAL NEWBORNS	Schedule RSA
3520	PREMATURE NURSERY	Schedule RSA

DAILY HOSPITAL SERVICES-REHABILITATION REVENUE

3620	REHABILITATION	Schedule RSA
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DAILY HOSPITAL SERVICES-SUB-ACUTE CARE REVENUE

3640	INTERMEDIATE CARE	Schedule RSA
3650	RESIDENTIAL CARE	None

**SECTION 200
CHART OF ACCOUNTS**

AMBULATORY SERVICES

3710	EMERGENCY SERVICES	Schedule RSA
3711	Emergency Room	
3719	Other Emergency Services	
3720	CLINIC SERVICES	Schedule RSA
3721	Allergy Clinic	
3722	Cancer Clinic	
3723	Cardiology Clinic	
3724	Dental Clinic	
3725	Dermatology Clinic	
3726	Diabetic Clinic	
3727	Drug Abuse Clinic	
3728	Ear, Nose, and Throat Clinic	
3729	Eye Clinic	
3731	General Medicine Clinic	
3732	Obstetrics/Gynecology Clinic	
3733	Orthopedic Clinic	
3734	Pediatric Clinic	
3735	Physical Medicine	
3736	Psychiatric Clinic	
3737	Surgery Clinic	
3738	Urology Clinic	
3739	Venereal Disease clinic	
3750	Observation Service	
3880	Other Clinic Services	
3940	PSYCHIATRIC DAY AND NIGHT CARE SERVICES	Schedule RSB
3950	OBSERVATION	Schedule RSB
3960	FREE STANDING EMERGENCY SERVICE	Schedule RSB

ANCILLARY SERVICES REVENUE

4010	LABOR AND DELIVERY SERVICES	Schedule RSB
4040	OPERATING ROOM	Schedule RSB
4041	General Surgery	
4042	Open Heart Surgery	
4043	Neurosurgery	
4044	Orthopedic Surgery	
4045	Kidney Transplant	
4046	Other Organ Transplant	
4047	Recovery Room	
4049	Other Surgical Services	
4050	AMBULATORY SURGERY SERVICES	Schedule RSB
4060	SAME DAY SURGERY	Schedule RSB
4070	OPERATING ROOM – CLINIC	Schedule RSB
4080	ANESTHESIOLOGY	Schedule RSB
4090	CERTIFIED NURSE ANESTHETIST	Schedule RSB
4110	MEDICAL SUPPLIES SOLD	Schedule RSC
4111	Medical Supplies-Billable	
4112	Medical Supplies-Non-Billable	

SECTION 200
CHART OF ACCOUNTS

4150	DRUGS SOLD	Schedule RSC
4151	Drugs-Billable	
4152	Drugs-Non-Billable	
4210	LABORATORY SERVICES	Schedule RSB
4211	Chemistry	
4212	Hematology	
4213	Immunology (Serology)	
4214	Microbiology (Bacteriology)	
4215	Procurement and Dispatch	
4216	Urine and Feces	
4219	Other Clinical Laboratories	

**SECTION 200
CHART OF ACCOUNTS**

4231	Cytology	
4232	Histology	
4233	Autopsy	
4234	Other Pathological Laboratories	
4250	BLOOD	Schedule RSB
4251	Blood-Whole	
4252	Blood-Plasma	
4253	Blood-Other Components	
4259	Blood Storing and Processing	
4290	ELECTROCARDIOGRAPHY	Schedule RSB
4310	INTERVENTIONAL RADIOLOGY/CARDIOVASCULAR	Schedule RSB
4320	RADIOLOGY-DIAGNOSTIC	Schedule RSB
4321	Angiocardiology	
4322	Ultrasonography	
4339	Radiology-Diagnostic-Other	
4340	CT SCANNER	Schedule RSB
4350	MRI SCANNER	Schedule RSB
4355	LITHOTRIPSY	Schedule RSB
4360	RADIOLOGY-THERAPEUTIC	Schedule RSB
4380	NUCLEAR MEDICINE	Schedule RSB
4381	Nuclear Medicine-Diagnostic	
4382	Nuclear Medicine-Therapeutic	
4420	RESPIRATORY THERAPY	Schedule RSB
4440	PULMONARY FUNCTION TESTING	Schedule RSB
4460	ELECTROENCEPHALOGRAPHY	Schedule RSB
4510	PHYSICAL THERAPY	Schedule RSC
4511	Electromyography	
4530	OCCUPATIONAL THERAPY	Schedule RSC
4550	SPEECH-LANGUAGE PATHOLOGY	Schedule RSC
4570	RECREATIONAL THERAPY	Schedule RSC
4580	AUDIOLOGY	Schedule RSC
4590	OTHER PHYSICAL MEDICINE	Schedule RSC
4670	PSYCHIATRIC/PSYCHOLOGICAL SERVICES	None
4671	Individual Therapy	
4672	Group Therapy	
4673	Family Therapy	
4674	Bio-Feedback	
4675	Psychological Testing	
4676	Electric Shock	
4689	Other Psychiatric/Psychological Services	
4710	RENAL DIALYSIS	Schedule RSC
4711	Hemodialysis	
4713	Peritoneal Dialysis	
4715	Patient Dialysis	
4717	Home Dialysis	
4719	Other Dialysis	
4730	KIDNEY ACQUISITION	Schedule RSC
4910	OTHER ANCILLARY SERVICES	

**SECTION 200
CHART OF ACCOUNTS**

4911	Leukopheresis	Schedule RSC
4912	Hyperbaric Chamber	Schedule RSC

ADMISSIONS SERVICES REVENUE

4990	ADMISSIONS SERVICES	Schedule RSB
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Other Operating Revenue Account Descriptions .0722

5020	TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES	Schedule F1
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This account reflects the amount of transfers from restricted funds to the operating fund to match expenses incurred in the current period by the Operating Fund for restricted fund research activities. Separate accounts are recommended for each specific restricted fund activity or group of activities for which separate accounting is required by law, grant or donation agreement.

5220	NURSING EDUCATION	Schedule F2
	5221 Registered Nurses	
	5222 Licensed Vocational (Practical) Nurses	
5240	POSTGRADUATE MEDICAL EDUCATION	Schedules P4A to P4G
	5241 Approved Teaching Program	
	5242 Non-Approved Teaching Program	
5260	OTHER HEALTH PROFESSION EDUCATION	Schedule F3
	5261 School of Medical Technology	
	5262 School of X-Ray Technology	
	5263 School of Respiratory Therapy	
	5264 Administrative Intern Program	
	5265 Medical Records Librarian	
5270	COMMUNITY HEALTH EDUCATION	Schedule F4

These accounts (5220–5270) are used to record the revenue from the schools of nursing, postgraduate medical education, paramedical education, and other educational activities.

5280	TRANSFERS FROM RESTRICTED FUNDS FOR EDUCATIONAL ACTIVITIES	Schedules F2, F3, F4
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This account reflects the amounts of transfers from restricted funds to the Operating Fund to match expenses incurred in the current period by the Operating Fund for restricted educational activities. Separate accounts must be maintained for each specific restricted fund activity or group of activities for which separate accounting is required by law or grant or donation agreement.

Reporting Schedule

5320 CAFETERIA SALES Schedule E7

This account is used for the revenues earned in the hospital cafeteria for meals served to employees and others. Also included is revenue from employees and others for meals, even if the hospital does not operate a formal cafeteria.

5330 LAUNDRY AND LINEN SERVICES REVENUE Schedule C - Line C2

This account shall be credited for revenues earned by providing laundry services to other organizations (both related and unrelated) and to employees and students housed on property.

5330 SOCIAL SERVICES REVENUE Schedule C - Line C3

This account shall be credited for revenues earned by providing social services to patients and others.

5360 HOUSING REVENUE Schedule E9

5360 Employee Housing
5363 Student Housing

This account is used to record revenue from room (or cot) rentals provided for employees and students.

5430 AMBULANCE SERVICES REVENUE Schedule E1

This account is credited for revenues for providing ambulance services to the ill and injured.

5440 PARKING REVENUE Schedule E2

Amounts received from visitors, employees and others in payment of parking privileges shall be recorded in this account.

5450 HOUSEKEEPING SERVICES REVENUE Schedule C - Line C6

This account shall be credited for revenues earned by providing housekeeping services to other organizations (both related and non-related).

**SECTION 200
CHART OF ACCOUNTS**Reporting Schedule

5610 TELEPHONE AND TELEGRAPH REVENUE Schedules C - Line C11, E6

Amounts received from patients, employees and others in payment of hospital telephone and telegraph services shall be credited to this account.

5620 DATA PROCESSING SERVICES REVENUE Schedule E4

This account shall be credited for revenues earned by providing data processing services to other organizations (both related and non-related).

5690 PURCHASING SERVICES REVENUE Schedule C - Line C4

This account shall be credited for revenues earned by providing purchasing services to other organizations (both related and non-related).

5710 SALE OF ABSTRACTS/MEDICAL RECORDS Schedule G

This account is credited for medical records, transcripts and abstract fees.

Reporting Schedule

5760 DONATED COMMODITIES Schedule G

Donated medicines, linen, office supplies and other materials which would normally be purchased by a hospital shall be recorded at fair market value in this account. An offsetting debit should be made to the appropriate inventory account or cost center.

5770 DONATED BLOOD Schedule G

Donated Blood is recorded at fair market value in this account. An offsetting debit is made to the blood inventory account or Blood cost center (Account 7250).

5780 CASH DISCOUNTS ON PURCHASES Schedule G

The amounts of cash discounts taken by the hospital on purchases shall be recorded in this account. Trade discounts, however, shall be treated as reductions in the cost of items purchased.

5790 SALE OF SCRAP AND WASTE Schedule G

This account shall be used to record the revenue from the sale of miscellaneous scrap and waste.

5810 REBATES AND REFUNDS Applicable Schedule

This account shall be used to record revenue from rebates and refunds of expense.

5820 VENDING MACHINE COMMISSIONS Schedule G

Commissions earned by the hospital from coin-operated telephones and vending machines shall be credited to this account.

5830 OTHER COMMISSIONS Schedule G

Commissions earned by the hospital, other than commissions from coin-operated telephones and vending machines shall be recorded in this account.

Reporting Schedule

5840 TELEVISION RENTALS

Schedule E5

This account shall be used to record the revenues from television and radio rentals, when the activity is hospital conducted.

5850 NON-PATIENT ROOM RENTALS

Schedule G

This account is used to record revenue from room or (cot) rentals charged to non-patients.

5860 MANAGEMENT SERVICES REVENUE

Schedule C - Line C11

This account shall be credited for revenue earned by providing management services to other organizations (both related and non-related).

5865 HSCRC REGULATED PHYSICIANS
PART B SERVICES (REGULATED)

Schedule P2

This account shall be used to record revenue from regulated Physicians Part B Services.

5870 OTHER OPERATING REVENUE

Schedule G

This account shall be credited with Other Operating revenue not included elsewhere.

5886 PHYSICIANS PART B SERVICES (UNREGULATED)

Schedule UR5

This account shall be used to record revenue from unregulated Physicians Part B Services.

Reporting Schedule

Because hospitals experience different bad debt patterns with various classes or types of patients, it is recommended that the computation of the estimate (provision) take into consideration these differences. Sub-accounts may be established in order to reflect the differences more accurately. The hospital may use any Provision for Bad Debt Sub-accounts which will enable a more accurate estimate of credit losses.

5910	CONTRACTUAL ADJUSTMENTS-MEDICARE	Schedule GT
5911	Medicare-Part A	
5912	Medicare-Part B	
5920	CONTRACTUAL ADJUSTMENTS-MEDICAID	Schedule GT
5930	CONTRACTUAL ADJUSTMENTS-BLUE CROSS	Schedule GT
5940	CONTRACTUAL ADJUSTMENTS-OTHER	Schedule GT

These accounts must be charged with the differential (if any) between the amount based on the hospital's full established rates, of contractual patients' charges for hospital services which are rendered during the reporting period and are covered by the contract, and the amount received and to be received from third-party agencies in payment of such charges, including adjustments made at year-end, based upon Cost Reports submitted. For example, if during the year, a hospital follows the practice of debiting the contractual adjustment account for the amount of the retention on interim payments, the following adjustments would be necessary at year-end to properly reflect each Contractual Adjustments account:

- 1) The amount of the retention in year-end program accounts receivable should be estimated and reflected in the accounting records by debiting the contractual adjustment account and crediting appropriate Allowance for Contractual Adjustments account (1040).
- 2) The Contractual Adjustments account should be adjusted to reflect cost reimbursement settlement, with the offsetting debit or credit going to the appropriate Receivables from Third Party Payors account (1050) or Payable to Third Party Payors account (2070).

Reporting Schedule

Prior period contractual revenue adjustments normally would also be reflected in these accounts rather than in the Fund Balance or Retained Earnings accounts. (Please refer to the AICPA Hospital Audit Guide for a more extensive discussion of accounting for prior contractual revenue adjustments.)

Should the hospital receive more than its established rates from an agency, the differential is credited to these accounts.

In any instance, of course, when the difference between a patient's bill and the payment received by the hospital from a third party agency is recoverable from the patient, the differential is retained in Accounts Receivable until it is paid or until it is deemed to be a bad debt and is written off.

5941 CONTRACTUAL ADJUSTMENTS - VOLUNTARY

Any difference between a patient's charge and the payment received by the hospital which is as the result of a contract between the hospital and a third-party payor, employee, or employee group whereby the hospital agrees to accept less than approved charges as payment for services rendered shall be charged to account 5941 - Contractual Adjustments - Voluntary. This account shall not include any monies which are as the result of contractual adjustments mandated by Commission approved rate orders. It should additionally be noted that such monies shall not be charged to accounts in such a way as to increase charges to any other patient or payor.

For example, if the Commission approved charge is \$100 and the contractual allowance to the patient as the result of a voluntary agreement is \$90 and the hospital receives \$85, then \$10 shall be charged to account 5941 and \$5 shall be charged as a bad debt.

Also for example, if the approved charge for a service is \$200 and the Medicaid-Commission approved discount would result in a normal payment of \$188, but that the hospital and Medicaid have entered into an agreement which allows for a payment by Medicaid of \$175, then \$12 shall be charged to account 5920 and \$13 shall be charged to account 5941

Reporting Schedule

5980 OTHER DEDUCTIONS FROM REVENUE

Schedule GT

Other deductions from revenue which are not included elsewhere should be credited to this account.

5990 PROSPECTIVE RATE ADJUSTMENTS

Schedule GT

This account shall be charged or credited for adjustments due to revenue lost or gained due to variances from approved rates (price variance) and variances in approved volumes (volume variance). Revenue lost due to negative variances in rates and underachieving in approved volumes will be recouped, wholly or in part, by the hospital through increases in prospective rates. Similarly, revenue gained due to positive variances in rates and overachieving in approved volumes will be paid back, wholly, or in part by the hospital through reductions in prospective rates.

Patient Care and Other Operating Expense Accounts – General

.073

Expenses are expired costs, that is, costs that have been used up in carrying on some activity during the accounting period and from which no future measurable benefit will be obtained.

Hospital expenses consist primarily of employee compensation, but substantial amounts of expense are in the form of supplies used, utilities, repairs, insurance, depreciation and other items. The objective of expense accounting is to accumulate on the accrual basis, complete and meaningful records of expenses. Within each cost center, the expenses are classified according to natural classification (see Natural Classification of Expenses, Section 200.037) by the use of the fifth and sixth digits in the numerical coding system.

Hospitals are required to use in the required reports all revenue and expense accounts which have capitalized titles and which have numerical codes with a fourth digit of zero when such a function as defined in this manual exists even though the activity is not separately organized within the hospital. The only circumstances under which the hospital need not report an existing zero level account is when the patient service provided in a Daily Hospital Services Cost Center is not provided in a discrete unit or when the zero level account has sub-accounts which must be reported individually, e.g., 3411/6411, 3412/6412, 4911, 7911, 4912/7912.

1. PATIENT SERVICE EXPENSE

This group of accounts (6000–7999) is used to record the direct expenses incurred in providing nursing and other professional services (daily hospital services, ambulatory services and ancillary services) rendered to patients. For each nursing and other professional service revenue center account a corresponding cost center account is provided. The second, third and fourth digits of the account numbers of the related revenue and expense cost centers are the same. Comparisons of the revenue and direct expense of each nursing and other professional service centers are thereby facilitated.

2. OTHER OPERATING EXPENSE

This group of accounts (8000–8999) is used to record the direct expenses incurred by the research, education, general, fiscal, general administrative, medical care administration cost centers and various unassigned cost centers. When cost finding procedures are performed, the expenses charged to these centers are allocated to the various patient service expense cost centers to determine the full cost of providing each revenue producing service.

Patient Care and Other Operating Expense Accounts-Description .074

The following pages contain detailed descriptions of the functions or types of activities to be included in each cost center, the name and definition of the applicable standard unit of measure and the data source of the standard unit of measure.

The Standard Unit of Measure must be maintained as defined and tabulated on an actual basis for all cost centers. The data source must be utilized as defined in each account description, for example, the laboratory units must be maintained by the laboratory cost center and may not be obtained from a hospital's billing system.

Standard Unit of Measure .0741

The Standard Unit of Measure is required to provide a uniform statistic for measuring costs. The Standard Unit of Measure for revenue-producing cost centers (Daily Hospital, Ambulatory, and Ancillary Services) attempts to measure the volume of services rendered to patients (productive output). For non-revenue producing cost centers, the Standard Unit of Measure attempts to measure the volume of support services rendered. The Standard Unit of Measure provides a method of determining unit cost and revenue to facilitate cost and revenue comparisons among peer group health facilities.

Standard Units of Measure should not be confused with allocation statistics used to allocate cost of non-revenue producing cost centers to each other and to the revenue-producing centers.

SECTION 200
CHART OF ACCOUNTS

Table of Standard Units of Measure

.0742

This table of Standard Units of Measure has been developed as a quick reference source. For a detailed description of the units of measure, please refer to the appropriate cost center description in this section.

<u>Account Number</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Daily Hospital Services</u>		
6010	Medical/Surgical Acute	Number of Patient Days
6170	Pediatric Acute	Number of Patient Days
6210	Psychiatric Acute	Number of Patient Days
6220	Psychiatric Adult - Specialty - Hospitals	Number of Patient Days
6230	Psychiatric Child/Adolescent - Specialty Hospitals	Number of Patient Days
6240	Psychiatric Geriatric - Specialty Hospitals	Number of Patient Days
6250	Obstetrics Acute	Number of Patient Days
6260	Adolescent Dual Diagnosed – Specialty Hospital	Number of Patient Days
6280	Definitive Observation	Number of Patient Days
6310	Medical/Surgical Intensive Care	Number of Patient Days
6330	Coronary Care	Number of Patient Days
6350	Pediatric Intensive Care	Number of Patient Days
6370	Neo-Natal Intensive Care	Number of Patient Days
6380	Burn Care	Number of Patient Days
6390	Psychiatric Intensive Care	Number of Patient Days
6410	Other Intensive Care	Number of Patient Days
6511	Normal Newborns	Number of Normal Deliveries
6520	Premature Nursery	Number of Premature Patient Days
6620	Rehabilitation	Number of Patient Days
6630	Psychiatric Long-Term Care	Number of Patient Days
6640	Chronic Care	Number of Patient Days
6650	Residential Care	Number of Patient Days

SECTION 200
CHART OF ACCOUNTS

<u>Account Number</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Ambulatory Services</u>		
6710	Emergency Services	RVUs
6720	Clinic Services	RVUs
6740	Clinic Services Primary	RVUs
6750	Observation Service	Number of Hours
6800	Ambulance Service Rebundled	RVUs
6940	Psychiatric Day and Night Care Services	Number of Visits
6960	Free Standing Emergency Services	Number of Visits
7060	Same Day Surgery	Number of Patients
7060	Ambulatory Surgery Procedure	RVUs
7070	Operating Room – Clinic	Minutes
<u>Ancillary Services</u>		
7010	Labor and Delivery Services	RVUs
7040	Operating Room	Number of Surgery Minutes
7050	Ambulatory Surgery Services	Number of Surgery Minutes
7080	Anesthesiology	Number of Anesthesia Minutes
7110	Medical Supplies Sold	EIPA
7150	Drugs Sold	EIPA
7210	Laboratory Services	RVUs
7250	Blood	RVUs
7290	Electrocardiography	RVUs
7310	Interventional Cardiovascular	RVUs
7320	Radiology-Diagnostic	RVUs
7340	CT Scanner	RVUs
7350	MRI Scanner	RVUs
7355	Lithotripsy	Number of Procedures
7360	Radiology-Therapeutic	RVUs
7380	Nuclear Medicine	RVUs
7420	Respiratory Therapy	RVUs
7440	Pulmonary Function Testing	RVUs
7460	Electroencephalography	RVUs
7510	Physical Therapy	RVUs
7530	Occupational Therapy	RVUs
7550	Speech-Language Pathology	RVUs
7570	Recreational Therapy	Number of Treatments

SECTION 200
CHART OF ACCOUNTS

<u>Account Number</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Ancillary Services (Con't)</u>		
7580	Audiology	RVUs
7590	Other Physical Medicine	Number of Treatments
7670	Psychiatric/Psychological Services	Number of Treatments
7710	Renal Dialysis	Number of Treatments
7730	Organ Acquisition	Number of Treatments
7911	Leukopheresis	RVUs
7912	Hyperbaric Chamber	Hours of Treatment
<u>Unregulated Services</u>		
6610	Skilled Nursing Care	Number of Patient Days
6970	Free Standing Clinic	Number of Visits
6980	Home Health Services	Number of Visits
7220	Laboratory-Non Pat.	RVUs
7720	Renal Dialysis-Outpatient	Number of Treatments
8760	Physicians-Part B Services	Number of FTE's
7090	Certified Nurse Anesthetist	Number of CNA Minutes
<u>Other Operating Expenses</u>		
<u>Research</u>		
8010	Research	Number of Research Projects
<u>Education</u>		
8220	Nursing Education	Average Number of Nursing Students
8240	Post-Graduate Teaching Program	Number of FTE Students
8260	Other Health Profession Education	Average Number of Students
8270	Community Health Education	Number of Participants

General Services

8310	Dietary Services	Number of Patient Meals
8320	Cafeteria	Equivalent Number of Meals Served
8330	Laundry and Linen	Number of Dry and Clean Pounds Processed
8350	Social Services	Admissions
8360	Housing	Average Number of Persons Housed
8410	Plant Operations and Maintenance	Number of Gross Square Feet
8430	Ambulance Services	Number of Occasions of Service
8440	Parking	Number of Parking Spaces
8450	Housekeeping	Hours Assigned
8460	Central Services and Supply	EIPA
8470	Pharmacy	EIPA
8480	Organ Acquisition Overhead	Number of Organs

Fiscal Services

8510	General Accounting	EIPD
8520	Patient Accounts	Number of Patient Days Plus Outpatient Visits

Administrative Services

8610	Hospital Administration	EIPD
8690	Purchasing and Stores	EIPD

Medical Care Administration

8710	Medical Records	Number of Inpatient Discharges plus 1/8 of Total Visits for Emergency Services, Clinic Services, Psychiatric Day Care Services, Freestanding Clinic Services and Freestanding Emergency Services
8720	Medical Staff Administration	EIPD
8730	HSCRC Regulated Physicians Part B Services (Non-Medicare)	Number of FTEs
8740	Physician Support Services	Number of FTEs
8750	Nursing Administration	Hours of Nursing Services Personnel

SECTION 200
CHART OF ACCOUNTS

<u>Account Number</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
8810	Depreciation and Amortization	Not Applicable
8820	Leases and Rentals	Not Applicable
8830	Insurance-Hospital and Professional Malpractice	Not Applicable
8840	Insurance - Other	Not Applicable
8850	Licenses and Taxes (Other than Income Taxes)	Not Applicable
8860	Interest-Short Term	Not Applicable
8870	Interest-Long Term	Not Applicable

Daily Hospital Services Expenses

.075

6010 MEDICAL/SURGICAL ACUTE

Function

Medical/Surgical Acute Care Units provide care to patients on the basis of physicians' orders and approved nursing care plans. Additional activities include, but are not limited to, the following:

Serving and feeding of patients; collecting sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing of equipment and assisting physicians during patient examination and treatment; changing of dressings and cleaning of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Medical/Surgical acute patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, (non-physician) supplies (non-medical and surgical) purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as the day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D1

6170 PEDIATRIC ACUTE

Function

Pediatric Acute Care Units provide care to Pediatric patients (Children less than 14 years) in Pediatric nursing units on the basis of Physicians' orders and approved nursing care plans. Additional activities include, but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs; operating of specialized equipment and assisting of physicians during patient examination and treatment: changing of dressings and cleaning of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing the patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Pediatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Units of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D2

6210 PSYCHIATRIC ACUTE - ACUTE/GENERAL HOSPITALS

Function

Psychiatric Acute Care Units provide care to patients admitted, to acute/general hospitals, for diagnosis as well as treatment on the basis of physicians' orders and approved nursing care plans. The units are staffed with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Additional activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Psychiatric patients in acute/general hospitals. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D3

6220 PSYCHIATRIC ADULT - SPECIALTY HOSPITALS

Function

Psychiatric Adult Care Units provide care to adult patients, between the ages of 18 and 64; admitted for diagnosis as well as treatment to private psychiatric hospitals on the basis of physicians' orders and approved nursing care plans. The units are staff with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Additional activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to adult Psychiatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D70

6230 PSYCHIATRIC CHILD/ADOLESCENT - SPECIALTY HOSPITALS

Function

Psychiatric Child/Adolescent Care Units provide care to patients, under the age of 18, admitted for diagnosis as well as treatment to private psychiatric hospitals on the basis of physician's orders and approved nursing care plans. The units are staffed with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Additional activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to child or adolescent Psychiatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D71

6240 PSYCHIATRIC GERIATRIC-SPECIALTY HOSPITALS

Function

Psychiatric Geriatric Care Units provide care to geriatric patients, 65 years of age or older, admitted for diagnosis as well as treatment to private psychiatric hospitals on the basis of physicians' orders and approved nursing care plans. The units are staff with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons. Addition activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs operating of specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to geriatric Psychiatric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D73

6250 OBSTETRICS ACUTE

Function

Obstetrics Acute Care Units provide care to the mother following delivery on the basis of physicians' orders and approved nursing care plans is provided in the Obstetrics Acute Care Unit. Additional activities include, but are not limited, to the following:

Instruction of mothers in postnatal care and care of newborn; serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment related to this function; preparing equipment and assist physicians in changing of dressings and cleansing of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

The cost center contains the direct expenses incurred in providing daily bedside care to Obstetric patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day. **A maternity patient in the Labor/Delivery ancillary area at the daily census may not be included in the census count of the Obstetrics Acute Care or other routine care unit unless the patient has occupied an inpatient routine bed at some time since admission. Absent extenuating circumstances, maternity patients are not admitted to this unit prior to delivery.**

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D4

6260 PSYCHIATRIC ADOLESCENT NEUROPSYCHIATRY- SPECIALTY HOSPITALS

Function

Psychiatric Adolescent Neuropsychiatry Unit provide care to adolescent patients who are dual diagnosed; i.e., are diagnosed as mentally retarded/developmentally disabled and are also diagnosed with a psychiatric disorder. The units are staffed with nursing personnel specially trained to care for dual diagnosed patients. Additional activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to child or adolescent Psychiatric patients who are mentally retarded/developmentally disabled in addition to being diagnosed with a psychiatric disorder. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D52

6280 DEFINITIVE OBSERVATION

Function

Definitive Observation is the delivery of care to patients requiring care more intensive than that provided in the acute care areas, yet not sufficiently intensive to require admission to an intensive care area. Patients admitted to this cost center are generally transferred there from an intensive care unit after their condition has improved.

The unit is staffed with specially trained nursing personnel and contains monitoring and observation equipment for intensified, comprehensive observation and care. Additional activities include, but are not limited to the following:

Serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs operating specialized equipment and assisting physicians during patient examination and treatment; changing dressing and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reactions to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Definitive Observation patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as a day of admission and counts as one patient day.

Data Source

The number of days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D5

6310 MEDICAL/SURGICAL INTENSIVE CARE

Function

A Medical/Surgical Intensive Care Unit provides patient care of a more intensive nature than that provided to the Medical and Surgical Acute patients. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified comprehensive observation and care. Additional activities include, but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing of equipment and assisting of physicians during patient examination and treatment; changing of dressings and cleansing of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including IVs and blood; answering of patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside care to Medical/Surgical Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs, if done in-house) on principal equipment; other direct expenses and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D6

6330	CORONARY CARE	
6331	Myocardial Infarction	
6332	Pulmonary Care	
6333	Heart Transplant	
6339	Other Coronary Care	

Function

The delivery of care of a more specialized nature than that provided to the usual Medical, Surgical, and Pediatric patient is provided in the Coronary Care Unit. The unit is staffed with specially trained nursing personnel and contains, monitoring and specialized support or treatment equipment for patients who, because of heart seizure, open heart surgery or threatening conditions require intensified, comprehensive observation and care. Additional activities include, but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing of equipment and assisting of physicians during patient examination and treatment; changing of dressings and cleansing of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medications; infusing fluids including IVs and blood; answering patients' call signals; keeping patients rooms (personal effects) in order.

Description

These cost centers contain the direct expenses incurred in providing intensive daily bedside care to Coronary Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs, if done in-house) on principal equipment other direct expenses and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to each of these units, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as a day of admission and counts as one patient day.

Data Source

The Number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D7

6350 PEDIATRIC INTENSIVE CARE

Function

A Pediatric intensive care unit provides care to children less than 14 years of age of a more intensive nature than the usual Pediatric Acute level. The units are staffed with specially trained personnel and contain monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care. Additional activities include, but are not limited to, the following:

Serving and feed of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs; operating of specialized equipment related to this function; preparing of equipment and assisting of physicians during patient examination and treatment; changing of dressings and cleansing of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including IVs and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Pediatric Intensive Care patients. Included in these direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, maintenance costs (maintenance contracts or bio-medical engineers, if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Number of Patients Days

Report patient days of care for all patients admitted to this unit unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occurs on the same day, the day is considered as a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D8

6370 NEO-NATAL INTENSIVE CARE

Function

A Neo-Natal Intensive Care Unit provides care to newborn infants that are of a more intensive nature than care provided in newborn acute units. Care is provided on the basis of physicians' orders and approved nursing care plans. The units are staffed with specially trained nursing personnel and contain specialized support equipment for treatment of those newborn infants who require intensified, comprehensive observation and care. Additional activities include, but are not limited to the following:

Feeding infants; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment needed for this function; preparing equipment and assisting physicians during infant examination and treatment; changing dressings or assisting physicians in changing dressings and cleansing wounds and incisions; bathing infants, observing patients for reaction to drugs; and administering specified medication; infusing fluids including IV's and blood.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside care to Neo-Natal Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, maintenance costs (maintenance contracts or bio-medical engineers, if done in-house) on principal equipment, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D9

6380 BURN CARE

Function

A Burn Care Unit provides care to severely burned patients that are of a more intensive nature than the usual acute nursing care provided in medical and surgical units. Burn units are staffed with specially trained nursing personnel and contain specialized support equipment for burn patients who require intensified, comprehensive observation and care. Additional activities include, but are not limited to:

Serving and feeding of patients: collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment needed for this function: preparing equipment and assisting physicians during patient examination and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping them into and out of bed; observing patients for reactions to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering patients' call signals; and keeping patients' room in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside care to Burn Care Patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D10

6390 PSYCHIATRIC INTENSIVE CARE - SPECIALTY HOSPITALS

Function

Psychiatric Intensive Care Units provide care to psychiatric patients which are of a more intensive nature than the usual nursing care provided in routine patient care units in private psychiatric hospitals. The units are staffed with specially trained nursing personnel and contain monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care. Additional activities include, but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine and feces samples; monitoring of vital life signs; operating of specialized equipment and assisting physicians during patient examination and treatment; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Psychiatric Intensive Care patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D11

6410	OTHER INTENSIVE CARE
6411	Shock Trauma
6412	Oncology

Function

Other Intensive Care Units provide patient care of a more intensive nature than that to the Medical and Surgical Acute patients. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who require intensified comprehensive observation and care. Included are those units not required to be included in other specific intensive care cost centers. The Shock Trauma Unit and Oncology Unit at University of Maryland Hospital and the Oncology unit at the Johns Hopkins Hospital are included in this account. Additional activities include, but are not limited to the following:

Serving and feeding of patients: collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment and assisting physicians during patient examinations and treatment; changing dressings and cleansing wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients for reaction to drugs; administering specified medication; infusing fluids including I.V.'s and blood; answering patients' call signals; keeping patients' rooms (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing intensive daily bedside care to Other Intensive Care patients in those units not required to be included in other specific Intensive Care cost centers. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D12 or Line D13

6510 NEWBORN NURSERY

Function

Daily care for newborn infants (including "Boarder" babies) is provided in Newborn Nursery Units on the basis of physicians' orders and approved nursing care plans. Additional activities include, but are not limited to, the following:

Feeding infants; collecting sputum, urine and feces samples; monitoring vital life signs; operation of specialized equipment related to this function; preparation of equipment and assistance of physician during infant examination and treatment; changing or assisting physician in changing of dressing and cleansing of wounds and incisions; bathing infants; observing patients for reaction to drugs; administering specified medication; infusing fluids, including I.V.'s and blood.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Newborn Nursery patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Newborn Patient Days

Report patient days of care for all infant patients (including "boarder" babies) admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one newborn patient day.

Data Source

The number of newborn nursery patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D14

6520 PREMATURE NURSERY

Function

Daily care for premature infants [infants born at any time through the 37th week of gestation (259 days)] is provided in these nursery units on the basis of physicians' orders and approved nursing care plans. Additional activities include, but are not limited to the following:

Feeding infants; collecting sputum, urine and feces samples; monitoring vital life signs; operating specialized equipment needed for this function; preparing equipment and assisting physicians during infant examination and treatment; changing dressings or assisting physicians in changing dressings and cleansing wounds and incisions; bathing infants; observing patients for reactions to drugs; administering specified medication; infusing fluids, including I.V.'s and blood.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to Premature Nursery patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Newborn Patient Days

Report patient days of care for all infant patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one newborn patient day.

Data Source

The number of newborn patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D15

6610	SKILLED NURSING CARE
6611	Medicare-Certified
6612	Medicare-Non-Certified

Function

Skilled Nursing Care is provided to patients on the basis of physicians' orders and approved nursing care plans and consists of care in which the patients require convalescent and/or restorative services at a level less intensive than the Medical, Surgical and Pediatric acute care requirements. This center is sometimes referred to as Extended Care. Additional activities include but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment and assisting physicians during patients' examinations and treatment; changing of dressings and cleaning of wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; answering of patients' call signals; keeping patients' room (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to patients requiring extended skilled nursing care usually lasting 30 days or more. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission, and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule UR4

6620 REHABILITATION

Function

The Rehabilitation unit provides care to physically disabled persons requiring coordinated, comprehensive services to enable them to achieve functional goals. Rehabilitation is provided through an integrated program of medical and other services under professional supervision. Additional activities may include but are not limited to, the following:

Serving and feeding of patients; collecting of sputum, urine, and feces samples; monitoring of vital life signs; operating of specialized equipment and assisting physicians during patients' examinations and treatment; changing of dressings and cleaning wounds and incisions; observing and recording emotional stability of patients; assisting in bathing patients and helping into and out of bed; observing patients for reaction to drugs; administering specified medication; answering of patients' call signals; keeping patients' room (personal effects) in order.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to patients requiring physical rehabilitation services. Included as direct expenses are: salaries and wage, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission, and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D54

6630 PSYCHIATRIC LONG TERM CARE

Function

Medical care nursing services and intensive supervision of chronic mentally ill, mentally disordered, or other mentally incompetent persons is rendered in the Psychiatric Long Term Care Unit.

Description

This cost center contains the direct expenses incurred in providing daily care to Psychiatric Long Term patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees. (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Not Applicable

6640 CHRONIC CARE

Function

Chronic care is the delivery of care to patients requiring constant medical and nursing care by reason of chronic illness or infirmity; or patients who have a chronic disability amenable to rehabilitation. Patients admitted to this unit require close monitoring and observation and continued skilled nursing services. The condition of patients admitted to this unit necessitates care too complex to be provided in a skilled Nursing Facility.

Description

This cost center contains the direct expenses incurred in providing daily bedside care to chronic patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission, and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Schedule D - Line D17

6650 RESIDENTIAL CARE

Function

Residential Care is the provision of safe, hygienic, sheltered living for residents not capable of fully independent living. Regular and frequent, but not continuous, medical and nursing services are provided. Also included is self care. Self-care units provide supportive, restorative, and preventive health care for ambulatory patients who are capable of caring for themselves under the supervision of a professional nurse. The unit is used by recovering patients who are making the transition to discharge or by patients who are undergoing tests and medical evaluation who require a minimal amount of nursing supervision. These patients generally eat in a central dining facility and do not require bedside nursing care.

Description

This cost center contains the direct expense incurred in providing residential care to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Patient Days

Report patient days of care for all patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day.

Data Source

The number of patient days shall be taken from daily census counts.

Reporting Schedule

Not Applicable

AMBULATORY SERVICE EXPENSES

.076

6710	EMERGENCY SERVICES
6711	Emergency Room
6719	Other Emergency Services

Function

Emergency Services provide emergency services to the ill and injured who require immediate medical or surgical care on an unscheduled basis. (See Appendix D for definition of services)

Description

This cost center contains the direct expenses incurred in providing services in the Emergency Department. Direct expenses included are: salaries and wages, employee benefits, professional fees (non-physician), non-medical supplies, purchased services, other direct expenses.

Standard Unit of Measure: Number of Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (See Appendix D of this manual)

Data Source

The number of Relative Value Units shall be the actual count maintained by Emergency Services.

Reporting Schedule

Schedule D - Line D18

DELETED

6720 CLINIC SERVICES

Function

Clinics provide organized diagnostic, preventive, curative, rehabilitative, and educational services on a scheduled basis to ambulatory patients. Additional activities include, but are not limited to the following:

Participating in community activities designed to promote health education; assisting in administration of physical examinations and diagnosing and treating ambulatory patients having illness which respond quickly to treatment; referring patients who require prolonged or specialized care to appropriate other services; assigning patients to doctors in accordance with clinic rules; assisting and guiding volunteers in their duties; making patients' appointments through required professional service functions.

Description

The cost centers contain the direct expenses incurred in providing clinic services to ambulatory patients. Included as direct expenses are salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical-surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Relative Value Units

Clinic Relative Value Units as developed by the Health Services Cost Review Commission. A count of visits must also be maintained and reported on Schedule V2. Visits made by clinic patients to ancillary cost centers are not included here but are accumulated in the appropriate ancillary cost center.

Data Source

The number of Relative Value Units shall be the actual count maintained by the formally organized clinic within the hospital.

Reporting Schedule

Schedule D - Line D19

6750 OBSERVATION

FUNCTION

Observation services are those services furnished by the hospital on the hospital's premises, including use of a bed and periodic monitoring by the hospital's nursing or other staff, which are reasonable and necessary to determine the need for a possible admission to the hospital as an inpatient. Such services must be ordered and documented in writing as to time and method (FAX, telephone, etc.), given by a medical staff practitioner. Observation services may or may not be provided in a distinct area of the hospital. Notwithstanding the location of the service, all expenses, revenue, statistics, and price compliance must be included in the reporting of the Observation center. Extended recovery time for scheduled ambulatory surgery patients should be included in the reporting of the Same Day Surgery center. Additional activities include, but are not limited to the following:

Monitoring of vital life signs; collecting sputum, urine, and feces; operating of specialized equipment and assisting physicians during patient examination and treatment; changing of dressings and cleaning of wounds and incisions; observing and recording the emotional stability of patients; observing patients for reaction to drugs; administering specified medication; and infusing fluids including I.V.s and blood.

Description

This cost center contains the direct expenses incurred in providing bedside care to observation patients. Included as direct expenses are: salaries and wages, employee benefits, non-physician professional fees, non-medical/surgical supplies, purchased services, and other direct expenses and transfers.

Standard Unit of Measure: Hours

Report the number of hours commencing at the time a valid order for observation is made and ending when a valid order to cease observation is made. This service usually does not exceed one day. Some patients may, however, require a second day of observation services. Only in rare and exceptional circumstances should reasonable and necessary observation services span more than 48 hours. The minimum observation time is one hour; any partial hours are rounded to the nearest full hour.

Data Source

The number of hours shall be the total of the actual count of clock hours of observation services provided.

Reporting Schedule

Schedule D - Line D55

6800 AMBULANCE SERVICES-REBUNDLED

Function

This cost center provides round-trip ambulance services for hospital inpatients from the hospital to the facility of a third party provider of non-physician diagnostic or therapeutic services. An ambulance is defined as a vehicle that is specifically designed for transporting patients; contains a stretcher, linens, first aid supplies, oxygen equipment and other lifesaving equipment required by State or local laws; and is staffed with personnel trained to provide first aid treatment.

Lifting and placing patient into and out of an ambulance; transporting patients to and from the third party provider.

Description

The cost center contains the direct expenses incurred in providing roundtrip ambulance service to inpatients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased service, other direct expenses, and transfers.

Standard Unit of Measure: Number of Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be the actual count maintained by Ambulance Services Cost Center.

Reporting Schedule

Schedule D - Line D56

CHART OF ACCOUNTS

6940 PSYCHIATRIC DAY AND NIGHT CARE SERVICES

Function

The Psychiatric Day and Night Care Services provides intermittent care to patients either during the day with the patient returning to his home each night or during the evening and night hours with the patient performing his usual daytime functions.

Description

This cost center contains all the direct expenses of maintaining Psychiatric Day and Night Care Services. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

A visit is each registration of a patient in a formally organized Psychiatric Day and Night Care unit of the hospital. Multiple services performed in the Psychiatric Day and Night Care unit during a single registration, e.g., (encounters with two or more physicians, two or more occasions of services, any combination of one or more encounters and occasions of service) are recorded as one visit.

Data Source

The number of visits shall be the actual count maintained by the Psychiatric Day and Night Care Services Unit.

Reporting Schedule

Schedule D - Line D20

6960 FREE STANDING EMERGENCY SERVICES

Free Standing Emergency Services provide emergency treatment to the ill and injured who require immediate medical or surgical care on an unscheduled basis at locations other than hospital. Additional activities include, but are not limited to the following:

Comforting patients; maintaining aseptic conditions; assisting physicians in performance of emergency care; monitoring of vital life signs; applying or assisting physician in applying bandages; coordinating the scheduling of patient through required professional service functions; administering specified medications; and infusing fluids, including I.V.'s and blood.

Description

This cost center contains the direct expenses incurred in providing emergency treatment to the ill and injured. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Visits

A visit is each registration of a patient in the free standing emergency service unit. Multiple services performed in the free standing emergency services unit during a single registration, e.g., (encounters with two or more physicians, two or more occasions of service, any combination of one or more encounters and occasions of service) are recorded as one visit. Services provided to emergency patients in ancillary cost centers are not included here, but are included in the applicable ancillary cost center.

Data Source

The number of visits shall be the actual count maintained by the Free Standing Emergency Service.

Reporting Schedule

Schedule D - Line D50

6970 FREE STANDING CLINIC SERVICES

Function

Free Standing Clinics provide organized diagnostic, preventive, curative, rehabilitative and educational services on a scheduled basis to ambulatory patients at locations other than the hospital campus. Additional activities include, but are not limited to, the following:

Participating in community neighborhood activities designed to promote health education, assisting in administration of physical examinations and diagnosing and treating ambulatory patients having illness which respond quickly to treatment; referring to appropriate other services; assigning patients to doctors in accordance with clinic rules; assisting and guiding volunteers in their duties; making patients appointments through required professional service functions.

Description

This cost center contains the direct expenses incurred in providing clinic services to ambulatory patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), other expenses and transfers.

Standard Unit of Measure: Number of Visits

A visit is each registration of a patient in a free standing clinic of the hospital. Multiple services performed in a free standing clinic during a single registration, e.g., (encounters with two or more physicians, two or more occasions of service, any combination of one or more encounters and occasions of service) are recorded as one visit.

Data Source

The number of visits shall be taken from the actual count maintained by the free standing clinics.

Reporting Schedule

Schedule UR1

7060 SAME DAY SURGERY SERVICES

Function

Same Day Surgery Services are provided by specially trained personnel preceding and immediately following same day surgery including monitoring of patients while recovering from anesthesia. Patients requiring more than six hours of recovery time as a result of a major diagnostic procedure are also considered Same Day Surgery patients. Additional services include, but are not limited to the following:

Registering same day surgery patients. Comforting same day surgery patients in the recovery room and maintaining aseptic techniques, monitoring vital life signs, operating specialized equipment related to this function; administering specified medication, observing patient's condition until all effects of the anesthesia have passed; preparing patients for their release.

Description

This cost center contains the direct expenses incurred in registering patients, preparing patients for surgery or major diagnostic procedures and monitoring of patients while recovering from anesthesia. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, and other direct expenses.

Standard Unit of Measure: Number of Same Day Surgery Patients

A Same Day Surgery patient is defined as a surgical patient who is registered for same day surgery, or a patient who is registered for a major diagnostic procedure who requires, due to the effect of the procedure, more than six hours of recovery time, and who is not subsequently admitted to the hospital.

Data Source

The number of same day surgery patients shall be an actual count maintained by the Same Day Surgery cost center.

Reporting Schedule

Schedule D - Line D22

6980 HOME HEALTH SERVICES

Function

Home Health Services is the provision of care to patient normally at their place of residence. Activities such as the following functions may be performed for patients outside the hospital; nursing care, intravenous therapy, respiratory therapy, electrocardiology, physical therapy, occupational therapy, recreational therapy, speech pathology, social service, dietary, and housekeeping.

Description

This cost center contains the direct expenses incurred in providing care to patients normally at their place of residence. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, travel to and from the patients residence, other direct expenses, and transfers.

Standard Unit of Measure: Number of Resident Visits

A home health visit is a personal contract in the place of residence of a patient made for the purpose of providing a service by a member of the staff of the home health agency or by others under contract or arrangement with the home health agency. If a visit is made simultaneously by two or more persons from the home health agency to provide a single service, for which one person supervises or instructs the other, it is counted as one visit (see Example 1). If one person visits the patient s home more than once during a day to provide services, each visit is recorded as a separate visit (see Example 2). If a visit is made by two or more persons from the home health agency for the purpose of providing separate and distinct types of services, each is recorded - i.e., two or more visits (see Example 3). Example 1 - If an occupational therapist and an occupational therapy assistant visit the patient together to provide therapy and the therapist is there to supervise the assistant, one visit is counted. Example 2 - If a nurse visits the patient in the morning to dress a wound and later must return to replace a catheter, two visits are counted. However, if the nurse visits the patient in the morning to dress a wound and replace a catheter, one visit is counted. Example 3 - If the therapist visits the patient for treatment in the morning and the patient is later visited by the assistant for additional treatment, two visits are counted.

Data Source

The number of resident visits shall be the actual count obtained from Home Health Services.

Reporting Schedule

Schedule UR2

ANCILLARY SERVICES EXPENSES

.077

7010 LABOR AND DELIVERY SERVICES

Function

Labor and Delivery services are provided by specially trained personnel to patients in Labor and Delivery, including prenatal care in labor and delivery, including prenatal care in labor assistance in delivery, post-natal care in recovery, and minor gynecological procedures, if performed in the Delivery suite. Additional activities include, but are not limited to, the following:

Comforting patients in the labor and delivery and recovery rooms; maintaining aseptic techniques; preparing for deliveries and surgery; cleaning up after deliveries to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils, equipment, and waste; arranging sterile setup for deliveries and surgery; preparing patient for transportation to delivery and recovery room; enforcing safety rules and standards; monitoring of patients while in recovery.

Description

The cost center contains the direct expenses incurred in providing care to maternity patients in labor, delivery, and recovery rooms. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

~~Maryland~~ Relative Value Units as determined by the Health Services Cost Review Commission (See Appendix D of this manual). Relative value units for unlisted procedures cannot be estimated and reported to the Commission.

Data Source

The number of Relative Value Units shall be an actual count obtained from medical records, or as maintained by the Labor and Deliver unit.

Reporting Schedule

Schedule D - Line D23

7040	OPERATING ROOM
7041	General Surgery
7042	Open Heart Surgery
7043	Neurosurgery
7044	Orthopedic Surgery
7045	Kidney Transplant
7046	Other Organ Transplants
7047	Recovery Room
7049	Other Operating Room Services

Function

Surgical Services are provided to inpatients, and outpatients, if the hospital uses a common operating room for both inpatients and outpatients by physicians and specially trained nursing personnel who assist physicians in the performance of surgical and related procedures during and immediately following surgery. Additional activities include, but are not limited to the following:

Comforting patients in the operating room and recovery room; maintaining aseptic techniques; scheduling operations in conjunction with surgeons, assisting surgeon during operations; preparing for operations; cleaning up after operations to the extent of preparation for pickup and disposal of used linen, gloves, instruments utensils, equipment and waste; assisting in preparing patients for surgery; inspecting, testing and maintaining special equipment related to this function; preparing patients for transportation to recovery room; counting of sponges, needles and instruments used during operation; enforcing safety rules and standards; monitoring of vital life signs; observing patient's condition until all effects of the anesthesia have passed; preparing patient for transportation to acute care or intensive care units.

Description

These cost centers contain the direct expenses incurred in providing surgical services to patients and monitoring of patients while recovering from anesthesia. When a common operating room is used for both inpatients and outpatients, the direct costs for both is to remain in this cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased supplies, maintenance costs (maintenance contracts or bio-medical engineers, if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Number of Surgery Minutes

Surgery minutes are the difference between starting time and ending time defined as follows: Starting time is the beginning of anesthesia administered in the operating room or the beginning of surgery if anesthesia is not administered or if anesthesia is administered in other than the operating room. Ending time is the end of the anesthesia or surgery if anesthesia is not administered. The time the anesthesiologist spends with the patient in the recovery room is not to be counted.

Data Source

The number of surgery minutes shall be an actual count obtained from the operating room log.

Reporting Schedule

Schedule D - Line D24

7050 AMBULATORY SURGERY SERVICES

Function

Ambulatory Surgery Services are those surgical services provided to outpatients in a discrete outpatient surgical suite by specially trained nursing personnel who assist physicians in the performance of surgical and related procedures both during and immediately following surgery. Additional activities include, but are not limited to, the following:

Comforting patients in the operating room; maintaining aseptic techniques; scheduling operations in conjunction with surgeons; assisting surgeon during operations; preparing for operations; cleaning up after operations to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils equipment, and waste; arranging sterile setup for operation; assisting in preparing patient for surgery; inspecting, testing and maintaining special equipment related to this function; preparing patient for transportation to recovery room; continuing sponges, needles, and instruments used during operation; enforcing safety rules and standards; monitoring patient while recovering from anesthesia.

Description

This cost center contains the direct expenses associated with a separately identifiable outpatient surgery room. When a common operating room is used for both inpatients and outpatients, the direct costs for both must be accumulated in the "Operating Room" (Account 7040). Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (non-medical and surgical), purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Surgery Minutes

Surgery minutes are the difference between starting time and ending time defined as follows: The starting time is the beginning of anesthesia administered in the operating room or the beginning of surgery if anesthesia is not administered or if anesthesia is administered in other than the operating room. Ending time is the end of anesthesia or surgery if anesthesia is not administered. The time the anesthesiologist spends with the patient in the recovery room is not to be counted.

Data Source

The number of surgery minutes shall be an actual count obtained from the surgery room operating log.

Reporting Schedule

Schedule D - Line D47

DELETED

7070 OPERATING ROOM – CLINIC

Function

Surgical services are provided to clinic patients in operating and procedure rooms by physicians assisted by specially trained nursing personnel. Additional activities include, but are not limited to the following:

Comforting patients in the operating or procedure room immediately following surgery; preparing for operations and maintaining aseptic techniques; assisting surgeon during operations; cleaning up after operations; enforcing safety rules and standards; monitoring of vital life signs; and observing patient's condition until all effects of anesthesia have passed.

Description

The cost center contains the direct expenses incurred in-providing surgical services to clinic patients and monitoring of patients while recovering from anesthesia. Included as direct expenses are: non-physician salaries and wages, employee benefits, and professional fees, non-medical surgical supplies, purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Surgery Minutes

Surgery minutes is the difference between starting and ending time defined as follows: The starting time is the beginning of anesthesia administered in the operating or procedure room or the beginning of surgery if anesthesia is not administered or if anesthesia is administered in other than the operating or procedure room. Ending time is the end of anesthesia or surgery if anesthesia is not administered. The time the anesthesiologist spends with the patient outside of the operating or procedure room is not counted.

Data Source

The number of surgery minutes shall be the actual count maintained by either the operating room log or the appropriate clinic personnel.

Reporting Schedule

Schedule D - Line D 24-A

7080

ANESTHESIOLOGY

Function

Anesthesia services are rendered in the hospital by, or under the direction of, either a physician trained in anesthesia or the operating surgeon.

Description

This cost center contains the direct costs incurred in the administering of anesthesia exclusive of the costs of professional services of physicians and/or certified nurse anesthetists and the appropriate physician supervision. Included as direct expenses are: salaries and wages, employee benefits, professional fees (other than physicians and certified nurse anesthetists), supplies, oxygen, gases, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Anesthesia Minutes

Anesthesia minutes are defined as the difference between starting time and ending time defined as follows: Starting time is the beginning of anesthesia administered in the operating room. Ending time is the end of anesthesia. The time the anesthesiologist spends with the patient in the recovery room is not to be counted. When anesthesia is administered in Labor and Delivery, such anesthesia minutes shall be counted.

Data Source

The number of anesthesia minutes shall be an actual count maintained by the Anesthesiology cost center.

Reporting Schedule

Schedule D - Line D25

7090 CERTIFIED NURSE ANESTHETISTS

Function

Anesthesia services are rendered in the hospital by physician or certified nurse anesthetists under the direction of either a physician trained in anesthesia or the operating surgeon.

Description

This cost center contains salaries, wages and fringe benefits of the certified nurse anesthetists and the physician's supervision costs associated with the administering of anesthesia by certified nurse anesthetists.

Standard Unit of Measure:Number of Certified Nurse Anesthetists Minutes

Certified Nurse Anesthetist minutes are defined as the difference between starting time and ending time defined as follows: Starting time is the beginning of anesthesia administered by a certified nurse anesthetist in the operating room. Ending time is the time of anesthesia. The time the nurse anesthetist spends with the patient in the recovery room is not to be counted. When anesthesia is administered by a certified nurse anesthetist in the Labor and Delivery Room such certified nurse anesthetist minutes shall be counted.

Data Source

The number of certified nurse anesthetists' minutes shall be an actual count maintained by the Anesthesiology cost center.

Reporting Schedule

Schedule UR 7

7110	MEDICAL SUPPLIES SOLD
7111	Medical Supplies-Billable
7112	Medical Supplies-Non-Billable

Description

The Medical Supplies Sold cost center is used for the accumulation of the invoice cost of all disposable medical and surgical supplies and equipment used in daily hospital service centers, ambulatory service centers and certain ancillary service centers (Labor and Delivery and Delivery Services, Account 7010, Operating Room, Account 7040, Ambulatory Surgery, Account 7050, Speech-Language Pathology, Account 7550 and Audiology, Account 7580 Interventional Radiology/Cardiovascular, Account 7310 and Physical Therapy, Account 7510). The invoice/inventory cost of non-chargeable disposable supplies and equipment issued by the Central Services and Supplies cost center (Account 8460) to patient care cost centers shall be maintained in this cost center. If such items are purchased by patient care cost center, the invoice cost of preparing and issuing medical and surgical supplies and equipment must be accumulated in the Central Services and Supplies cost center (Account 8460). The cost of reusable (non-disposable) medical and surgical supplies must be accounted for in the Central Services and Supplies cost center (Account 8460). The applicable portion of such overhead will be allocated to this cost center during the cost allocation process.

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

Gross Patient Revenue x Inpatient Admissions (excl. nursery)
Gross Inpatient Revenue

Data Source

Gross Patient Revenue and Gross Inpatient Revenue shall be obtained from the General Ledger. Inpatient Admissions shall be obtained from daily census counts.

Reporting Schedule

Schedule D - Line D26

7150	DRUGS SOLD
7151	Drugs-Billable
7152	Drugs-non-Billable

Description

The Drugs Sold cost center is used for the accumulation of the invoice cost of all pharmaceuticals and intravenous solutions used, excluding drugs incident radiology. The cost of drugs incident to radiology, i.e. contrast media etc are to be transferred to the using cost center. The invoice/inventory cost of non-chargeable drugs (pharmaceuticals and I.V. solutions) issued by the Pharmacy (Account 8470) to other cost centers shall be maintained in this cost center. If such items are purchased by the using cost centers, the cost of those items must be transferred to this cost center. The overhead cost of preparing and issuing drugs must be accumulated in the Pharmacy cost center (Account 8470). The applicable portion of such overhead will be allocated to this cost center during the cost allocation process.

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

$\frac{\text{Gross Patient Revenue} \times \text{Inpatient Admissions (Excl. Nursery)}}{\text{Gross Inpatient Revenue}}$

Data Source

Gross Patient Revenue and Gross Inpatient Revenue shall be obtained from the general ledger. Inpatient Admissions shall be obtained from daily census counts.

Reporting Schedule

Schedule D - Line D27

7210 LABORATORY SERVICES-REGULATED

7211	Chemistry
7212	Hematology
7213	Immunology (Serology)
7214	Microbiology (Bacteriology)
7215	Procurement and Dispatch
7216	Urine and Feces
7219	Other Clinical Laboratories
7231	Cytology
7232	Histology
7233	Autopsy
7239	Other Pathological Laboratories
7251	Blood-Whole
7252	Blood-Plasma
7253	Blood-Other
7254	Blood Storing and Processing

Function

These cost centers perform diagnostic and routing clinical laboratory tests and diagnostic and routine laboratory tests on tissues and cultures necessary for the diagnosis and treatment of hospital patients. (That is, test on specimens drawn at the hospital.) Additional activities include, but are not limited to, the following:

Transporting specimens from nursing floors and operating rooms; drawing of blood samples; caring for laboratory animals and equipment; mortuary operation; autopsy; maintenance of quality control standards; preparation of samples for testing.

This cost center also procures and collects whole blood, recruits donors; processes, preserves stores and issues blood after it has been procured. Additional activities include, but are not limited to the following: Plasma fractionation; freezing and thawing blood; and maintaining inventory control.

Description

These cost centers contain the direct expenses incurred in the performance of laboratory tests necessary for diagnosis and treatment of hospital patients and diagnostic; routine clinical laboratory tests on tissues and cultures; procuring blood; recruiting donors, processing, storing and issuing whole blood after it has been procured. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts. or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses, and transfers.

This cost center also contains the direct expenses incurred in procuring and drawing blood, recruiting and paying donors; processing, storing and issuing whole blood after it has been procured. Included as direct expenses are: salaries and wages employee benefits, professional fees (non-physician), supplies,

purchased services, other direct expenses and transfers. Include in this cost center the cost of spoiled or defective blood; and the service fee charged by out-side blood sources, whether or not the blood is replaced. Do not include in this cost center the expenses incurred in performing tests on blood (i.e., typing, cross-matching, etc.). These expenses must be charged to Laboratory Services (Account 7210). Do not include in this amount the expenses incurred for blood derivatives. These expenses must be charged to pharmacy (Account 7150). The cost of blood (amount paid or fair market value) is charged to this center, or an inventory account if applicable rather than debited to revenue or cleared through an agency account. When blood is purchased, cost is the amount paid. When blood is donated, cost is its fair market value at the date of donation and an offsetting credit is made to Donated Blood (Account 5770). If replacement is received by a hospital blood bank, the original amount charged the patient is debited to this cost center and credited to the patient's account (Accounts and Notes Receivable - Account 1030). If replacement blood is received by the hospital from the supplier is debited to the amount due the supplier (Accounts Payable-Account 2020) and credited to the patient's account (Accounts and Notes Receivable-Account 1030).

Standard Unit of Measure: Number of Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be an actual count maintained by the laboratory.

Reporting Schedule

Schedule D - Line D28

7220 LABORATORY SERVICES - NON-PATIENT

Function

These cost centers perform diagnostic and routine clinical laboratory tests and diagnostic and routine laboratory tests on tissues and cultures necessary for the diagnosis and treatment of non-hospital patients. (That is, tests on specimens not drawn at the hospital.)

This cost center contains the direct expenses incurred in the performance of laboratory tests necessary for diagnosis and treatment and diagnostic and routine on tissues and cultures for non-hospital patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) or principal equipment, other direct expenses, and transfers.

Standard Unit of Measure: Number of Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be an actual count maintained by the laboratory.

Reporting Schedule

Schedule UR5

7290 ELECTROCARDIOGRAPHY

Function

This cost center operates specialized equipment to (1) Record graphically electromotive variations in actions of the heart muscle; (2) Record graphically the direction and magnitude of the electrical forces of the heart's action, (3) Record graphically the sounds of the heart for diagnostic purposes; (4) Imaging; (5) Cardioversion; and/or (6) Tilt Table. Additional activities include, but are not limited to, the following:

Explaining test procedures to patient; operating electrocardiograph equipment; inspecting, testing and maintaining special equipment; attaching and removing electrodes from patient; a patient may remove electrodes and remit recording data from home when appropriate.

This cost center contains the direct expenses incurred in performing electrocardiographic examinations, as well as up to six hours of recovery time. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers. Cost of contrast material is included in this cost center.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be an actual count maintained by the Electrocardiography cost center.

Reporting Schedule

Schedule D - Line D30

7310 INTERVENTIONAL RADIOLOGY/CARDIOVASCULAR

Function

The Interventional Radiology/Cardiovascular Department provides special diagnostic, therapeutic, and interventional procedures that include the use of imaging techniques to guide catheters and other devices through blood vessels and other pathways of the body.

Description

This cost center shall contain the direct expenses incurred in providing the above function as well as patient registration and up to six hours of recovery time. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), purchased services, maintenance cost (maintenance contracts or bio-medical engineering costs if don in-house) on principal equipment, other direct expenses and transfers. (Disposable D26, Medical Supplies Sold). Cost of contrast material is included in the minute value and should not be assigned separately.

Standard Unit of Measure

IRC minutes are the difference between starting time and ending time plus one minute for each technical Imaging service performed as defined by American Medical Association's (AMA) Current Procedural Terminology (CPT) (i.e. add and additional minute to the start and stop time for each radiology CPT. Start and ending times are defined as follows: Starting time is the beginning of the procedure if general anesthesia is on administered; or the beginning of general anesthesia or conscious sedation administered in the procedure room. Ending time is the removal of the needle or catheter if general anesthesia is not administered; or the end of general anesthesia. In instances where general anesthesia is administered the time the anesthesiologist spends with the patient following the end of the procedure is not to be counted. Sheath removal and hemostasis is considered part of recovery and is not to be counted. Average procedural times are permitted so long as they are validated annually.

Data Source

The number of IRC minutes shall be the actual count maintained by the Interventional Radiology/Cardiovascular Department.

Reporting Schedule

Schedule D - Line D31

7320	RADIOLOGY-DIAGNOSTIC
7322	Ultrasonography
7339	Radiology-Diagnostic-Other

Function

This cost center provides diagnostic radiology services as required for the examination and care of patients under the direction of a qualified radiologist. Diagnostic radiology services include the patient registration, taking, processing, examining and unofficial interpretation by a non-physician or other qualified medical staff of radiology services defined below, and up to six hours of recovery time. Radiology examinations for this Cost Center include general diagnostic radiology, ultrasound, fluoroscopy and mammography and excludes Computed Tomography, Magnetic Resonance Imaging (MRI and MRA), Radiation Therapy, Nuclear Medicine, and Interventional Radiology/Cardiovascular and Radiology procedures with a surgical component. Additional activities include, but are not limited to, the following:

Consultation with patients and attending physicians; radioactive waste disposal, storage of radioactive materials.

Description

This cost center contains the direct expenses incurred in providing diagnostic radiology services. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies (including Drugs incident to Radiology, i.e. contrast media) etc. purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Radiology Relative Values issued by the Health Services Cost Review Commission. (See Appendix D of this manual.)

Data Source

The number of Relative Value Units shall be the actual count maintained by the Radiology-Diagnostic cost center.

Reporting Schedule

Schedule D - Line D32

7340 CT SCANNER

Function

The CT Scanner function uses computerized tomography imaging in order to diagnose abnormalities.

Description

This cost center shall contain the direct expenses incurred in providing CT scans, patient registration and up to six hours of recovery time. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, (including Drugs incident to Radiology, i.e. contrast media), purchased services, equipment, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be the actual count maintained by the CT Scanner cost center.

Reporting Schedule

Schedule D - Line D33

7350 MRI SCANNER

Function

The MRI Scanner function uses magnetic resonance imaging in order to diagnose abnormalities.

Description

This cost center shall contain the direct expenses incurred in providing MRI scans, patient registration and up to six hours of recovery time. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician) supplies, (including Drugs incident to Radiology, i.e. contrast media) etc., purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be the actual count maintained by the MRI Scanner cost center.

Reporting Schedule

Schedule D - Line D51

7355 LITHOTRIPSY

Function

The Lithotripsy (Extracorporeal Shock Wave Lithotripsy) function provided a non-invasive procedure by which renal and ureteral calculi are pulverized using electrohydraulic shockwaves.

Description

This cost center shall contain the direct expenses incurred in providing Lithotripsy services with up to six hours of recovery time. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Number of Procedures

A procedure is defined as a treatment session. A treatment session may consist of 500 to 1500 shocks. Count only those procedures for which a charge is made.

Data Source

The number of procedures shall be the actual count maintained by the Lithotripsy cost center.

Reporting Schedule

Schedule D - Line D53

7360 RADIATION-THERAPEUTIC

Function

This cost center provides radiation therapy services as required for the care and treatment of patients under the direction of a qualified radiation oncologist. Therapeutic radiology services include consultation, patient education, physician planning, simulation, dosimetry planning, blocking and shaping, quality assurance, treatment delivery, image guidance, on-treatment assessment, and follow up. Therapeutic radiation may be delivered using a variety of radiation sources including external photon beams, external live radiation source, intracavitary live radiation source, implantable live radiation source, intraoperative radiation, and particle beam therapy. The most common radiation therapy modalities include but are not limited to 3-D conformal treatment ("3-D"), Intensity Modulated Radiation Therapy ("IMRT"), Image Guided Radiation Therapy ("IGRT"), Stereotactic Radiosurgery ("SRS"), Stereotactic Body Radiation Therapy ("SBRT"), brachytherapy, and intraoperative radiation therapy ("IORT"). Details and descriptions of radiation therapy services and terminology can be found on the websites of the Centers for Medicare and Medicaid Services, the National Cancer Institute, and the American Society for Radiation Oncology.

Description

This cost center includes the direct expenses incurred in providing therapeutic radiology services. Included in these direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, facility costs, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Therapeutic Radiology RVUs were assigned using the 2015 CMS Physician Fee Schedule, technical component or global RVUs. The RVU Assignment Protocol is detailed in Appendix D Standard Unit of Measure References, account number 7360.

Data Source

The number of RVUs shall be the actual count maintained by the Therapeutic Radiology cost center.

Reporting Schedule

Schedule D - Line D34

7365 TRANSURETHRAL MICROWAVE THERMOTHERAPY

Function

This cost center provides Transurethral Microwave Thermotherapy services as required for the care and treatment of patients under the direction of a qualified urologist.

Description

This cost center contains the direct expenses incurred in providing Transurethral Microwave Thermotherapy services. Included in these direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Number of ProceduresData Source

The number of procedures shall be the actual count maintained by the Transurethral Microwave Thermotherapy cost center.

Reporting Schedule

Schedule D - Line D57

7380	NUCLEAR MEDICINE
7381	NUCLEAR MEDICINE-DIAGNOSTIC
7382	NUCLEAR MEDICINE-THERAPEUTIC

Function

This cost center provides diagnosis and treatment by injectable or ingestible radioactive isotopes as required for the care and treatment of patients under the direction of a qualified physician. Additional activities include, but are not limited to, the following:

Consultation with patients and attending physician; radioactive waste disposal; storage of radioactive materials.

Description

This cost center contains the direct expenses incurred in providing nuclear medicine services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be the actual count maintained by the Nuclear Medicine Cost Center.

Reporting Schedule

Schedule D - Line D35

7420 RESPIRATORY THERAPY

Respiratory Therapy is the administration of oxygen and certain potent drugs through inflation of 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. Additional activities include, but are not limited, to the following:

Assisting physician in performance of emergency care; reviving and maintaining patients' vital life signs; 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.

Description

This cost center contains the direct expenses incurred in the administration of oxygen and other forms of therapy through inhalation. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be the actual count maintained by the Respiratory Therapy cost center.

Reporting Schedule

Schedule D - Line D36

7440 PULMONARY FUNCTION TESTING

Function

This cost center tests patients through measurement of inhaled and exhaled gases and analysis of blood, and evaluation of the patient's ability to exchange oxygen and other gases. This function is performed by specially trained personnel who initiate, monitor and evaluate patient performance, cooperation, and ability during testing procedures.

Description

This cost center contains the direct expenses incurred in the performance of patient and laboratory testing necessary for diagnostic and treatment of pulmonary disorders. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be an actual count maintained by the Pulmonary Function Testing cost center.

Reporting Schedule

Schedule D - Line D37

7460 ELECTROENCEPHALOGRAPHY

Function

This cost center provides diagnostic electroencephalography services. Specialized equipment is used to record electromotive variations in brain waves and to record electrical potential variation for diagnosis of muscular and nervous disorders. Additional activities include, but are not limited to, the following:

Wheeling portable equipment to patient's bedside; explaining test procedures to patient; operating specialized equipment; attaching and removing electrodes from patients.

Description

This cost center contains the direct expenses incurred in providing diagnostic electroencephalography services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, and other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Diagnostic Neurology Relative Values as determined by the Health Services Cost Review Commission (See Appendix D of this manual.)

Data Source

The number of Relative Value Units shall be the actual count maintained by the Electroencephalography cost center.

Reporting Schedule

Schedule D - Line D38

7510 PHYSICAL THERAPY

7511 Electromyography

Function

The Physical Therapy cost center provides physical or corrective treatment of bodily or mental conditions by the use of physical chemical and other properties of heat, light, water, electricity, sound, massage, therapeutic exercise under the direction of a physician and/or registered physical therapist. The physical therapist provides evaluation, treatment planning, instruction and consultation. Activities include, but are not limited to the following:

Application of manual and electrical muscle tests and other evaluative procedures; formulation and provision of therapeutic exercise and other treatment programs; organizing and conducting physical therapy programs upon physician referral or prescription; instructing and counseling patients, relatives, or other personnel; consultation with other health workers concerning a patient's total treatment program; assistance by aides to patients in preparing for treatment and performance of routine housekeeping activities of the physical therapy service.

Description

This cost center contains the direct expenses incurred in maintaining a physical therapy program. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers. Include the direct costs associated with electromyography for reporting purposes.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission. (See Appendix D of this manual.) Relative Value Units for unlisted modalities or for procedures should be reasonably estimated on the basis of other comparable modalities or procedures.

Data Source

The number of Relative Value Units shall be the actual count maintained by the Physical Therapy cost center.

Reporting Schedule

Schedule D - Line D39

7530 OCCUPATIONAL THERAPY - ACUTE/GENERAL HOSPITALS

Function

Occupational Therapy is the supplication of purposeful, goal-oriented activity in the evaluation, diagnosis, and/or treatment of persons whose function is impaired by physical illness or injury, emotional disorder, congenital or developmental disability, or the aging process, in order to achieve optimum functioning, to prevent disability, and to maintain health. Specific occupational therapy services include, but are not limited to, education and training in activities of daily living (ADL); the design, fabrication, and the application of splints; sensorimotor activities; the use of specifically designed crafts; guidance in the selection and use of adaptive equipment; therapeutic activities enhanced functional performance; prevocational evaluation and training; and consultation concerning the adaptation of physical environments for the handicapped. These services are provided to individuals or groups.

Description

This cost center contains the direct expenses incurred in maintaining an occupational therapy program in acute/general hospitals. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be obtained from an actual count maintained by the Occupational Therapy cost center.

Reporting Schedule

Schedule D - Line D40

7550 SPEECH-LANGUAGE PATHOLOGY

Function

This cost center provides and coordinates services to persons with impaired communication skills. This includes the evaluation and management of any existing disorders of communication or underlying processes and/or musculature centering entirely or in the part on the reception and production of speech and language related to organic and/or non-organic factors. Professional services provided by this cost center are grouped into a minimum of three major areas: 1) Diagnostic Assessment and Evaluation - including clinical appraisal of speech (articulation, voice, fluency), deglutition, language competencies and underlying processes (speech perception, visual perception, motor skills, cognitive skills, memory, attention, etc.) through standardized and informal tests, and hearing screening, to determine the need for and types of habilitation or rehabilitation required; 2) Treatment - including planning and conducting treatment programs on an individual or group basis, to develop, restore, improve or augment functional skills of persons disabled in the processes of speech, deglutition, language and/or underlying processes; and 3) Continued Evaluation/Periodic Re-evaluation-including both standardized and informal procedures to monitor progress and verify current status. Such activities may be coordinated with medical evaluation and treatment of hospitalized patients. Additional activities may include, but are not limited to, the following: preparation of written diagnostic evaluative and special reports; provisions of extensive counseling and guidance to communicatively-handicapped individuals and their families; and maintaining specialized equipment utilized in evaluation and treatment such as assistive communication devices and speech prostheses. These functions shall be implemented or supervised by a licensed speech language pathologist.

Description

This cost center contains the direct expenses incurred in maintaining a Speech-Language Pathology Cost Center. Any expenses related to the sale of speech prostheses or other communication aids must not be included here, but accounted for in Medical Supplies Sold cost center. Included as direct expenses are the salaries and wages, employee benefits professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Speech-Language pathology Relative Value Units as determined by the Health Services Cost Review Commission (See Appendix D of this manual). Relative Value Units for unlisted services or procedures should be reasonably estimated on the basis of other comparable services or procedures; these not listed should be justified by individual report.

Data Source

The number of Relative Value Units shall be obtained from an actual count maintained by the Speech-Language Pathology cost center.

Reporting Schedule

Schedule D - Line D41

7570 RECREATIONAL THERAPY - ACUTE/GENERAL HOSPITALS

Function

Recreational Therapy services include the employment of sports, dramatics, arts and other recreational programs to stimulate the patient's recovery rate. Additional activities include, but are not limited to the following:

Conducting and organizing instrumental and vocal musical activities and directing activities of volunteers in respect to these functions.

Description

This cost center contains the direct expenses incurred in maintaining a program of recreational therapy in acute/general hospitals. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Treatments

Count each procedure for which a separate charge is made as one treatment.

Data Source

The number of treatments shall be obtained from an actual count maintained by the Recreational Therapy cost center.

Reporting Schedule

Schedule D - Line D42

7580 AUDIOLOGY

Function

This cost center provides and coordinates services to persons with impaired peripheral and/or central auditory function. This includes the assessment and management of any existing communication handicaps centering in whole or in part on hearing. Some of the activities of this cost center are: 1) audiologic assessment (including basic audiologic testing and screening, related speech and language screening, examination for site of lesion, non-organic hearing impairment and various parameters of auditory processing abilities essential for communication function); 2) hearing aid evaluation (including selection, orientation, adjustment, and dispensing other technical related services); and 3) audiologic habilitation and rehabilitation (including the development and/or remediation of related speech language abilities.) Such activities may be coordinated with medical evaluation and treatment of hospital patients. Additional activities may include, but are not limited to the following: evaluating, dispensing, and demonstrating Assistive Listening Devices and Systems; evaluating excessively noisy environments; writing special reports; providing extended counseling and guidance; inspecting, testing, and maintaining special equipment. These functions shall be implemented or supervised by a licensed audiologist.

Description

This cost center contains the direct expenses incurred in maintaining an Audiology cost center. The expense related to the sale of hearing aids must not be included here but accounted for in the Medical Supplies Sold cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Relative Value Units

Audiology Relative Value Units as determined by the Health Services Cost Review Commission. (See Appendix D of this manual.) Relative Value Units for unlisted services or procedures should be reasonably estimated on the basis of other comparable services or procedures, those not listed should be justified by individual report.

Data Source

The number of Relative Value Units shall be obtained from an actual count maintained by the Audiology Cost Center.

Reporting Schedule

Schedule D - Line D43

7590 OTHER PHYSICAL MEDICINE

Function

Other Physical Medicine includes educational and therapeutic activities related to the treatment, habilitation and rehabilitation of patients with neuromuscular and musculoskeletal impairments. Such activities are those not required to be included in the Physical Therapy, Occupational Therapy, Speech Pathology, Recreational Therapy, and Audiology cost centers.

Description

This cost center contains the direct expenses incurred in providing physical medicine activities not specifically required to be included in another cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of treatments

Count each procedure for which a separate charge is made as one treatment.

Data Source

The number of treatments shall be obtained from an actual count maintained by the Other Physical Medicine cost center.

Reporting Schedule

Schedule D - Line D44

7670	PSYCHIATRIC/PSYCHOLOGICAL SERVICES - SPECIALTY HOSPITALS
7671	Individual Therapy
7672	Group Therapy
7673	Family Therapy
7674	Education
7675	Psychological Testing
7676	Electroconvulsive Therapy
7677	Activity Therapy
7689	Other Psychiatric/Psychological Therapies

Function

This cost center provides psychiatric and psychological services such as individual, group and family therapy to adults, adolescents and families; education; psychological testing; and electroconvulsive therapy.

Description

This cost center contains the direct expenses incurred in providing psychiatric and psychological services. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Hours/Treatments

Count each hour for which the service is provided. For group sessions, count one half hour for each patient participating per hour treatment. For education count one hour per patient for each hour of education. For Electroconvulsive Therapy count treatments.

Data Source

The number of hours/treatments shall be obtained from an actual count maintained by this service.

Schedule D

Individual Therapy	Schedule D - Line D74
Group Therapy	Schedule D - Line D75
Family Therapy	Schedule D - Line D76
Education	Schedule D - Line D78
Psychological Testing	Schedule D - Line D77
Electroconvulsive Therapy	Schedule D - Line D80
Activity Therapy	Schedule D - Line D81
Other Therapies	Schedule D - Line D79

7710	RENAL DIALYSIS - INPATIENT
7711	Hemodialysis
7713	Peritoneal Dialysis
7715	Patient Dialysis Training
7719	Other Dialysis

Function

Renal Dialysis is the process of cleaning the blood by the use of an artificial kidney machine or other method. Additional activities include, but are not limited to, the following:

Wheeling portable equipment to patients' bedside; explaining procedures to patient; operating dialysis equipment, inspecting, testing and maintaining special equipment.

Description

This cost center contains the direct expenses incurred in the Inpatient Renal Dialysis cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Treatments

Count each treatment for which separate charge is made as one treatment regardless of the length of treatment.

Data Source

The number of treatments shall be the total actual count maintained by the Renal Dialysis cost center.

Reporting Schedule

Schedule D - Line D45

7720	RENAL DIALYSIS - OUTPATIENT
7721	Hemodialysis - Outpatient
7723	Peritoneal Dialysis - Outpatient
7725	Patient Dialysis Training
7717	Home Dialysis
7729	Other Dialysis - Outpatient

Function

Renal Dialysis is the process of cleaning the blood by the use of an artificial kidney machine or other method. Additional activities include, but are not limited to, the following:

Wheeling portable equipment to patients' bedside; explaining procedures to patient; operating dialysis equipment, inspecting, testing and maintaining special equipment.

Description

This cost center contains the direct expenses incurred in the Renal Dialysis cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, maintenance costs (maintenance contracts or bio-medical engineering costs if done in-house) on principal equipment, other direct expenses and transfers.

This cost center contains the direct expenses incurred in the Outpatient Renal Dialysis cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Treatments

Count each treatment for which separate charge is made as one treatment regardless of the length of treatment.

Data Source

The number of treatments shall be the total actual count maintained by the Outpatient Renal Dialysis cost center.

Reporting Schedule

Schedule UR3

7730 ORGAN ACQUISITION

Function

This cost center accumulates the costs of acquisition, storage, and preservation of all solid organs and allogeneic stem cells. This cost center also collects all hospital and physician costs associated with: living donor and recipient pre-transplant outpatient services, and recipient and living donor inpatient medical evaluations.

Description

The Organ Acquisition cost center is used for the accumulation of the direct expenses incurred in acquiring, storing, and preserving human solid organs and allogeneic stem cells. The expenses include: organ harvesting costs, organ transportation, organ preservation, as well as the cost of all hospital and physician inpatient and outpatient services provided to live donors and recipients in anticipation of a transplant. Such expenses include: hospital costs (but not physicians' costs) associated with harvesting of organs and stem cells from live donors; physician and hospital costs associated with the excision of organs from cadavers; organ importation and transportation costs; organ preservation costs; transplant registry fees; laboratory tests (including tissue typing of recipients and donors); general medical evaluation of recipients and donors (including medical evaluation and management services provided by physicians in their offices); inpatient hospital and physician services associated with the medical evaluation of recipients before admission for transplantation; and the inpatient hospital and physician services associated with the medical evaluation of living donors before admission for harvesting of the organ or stem cells. (The salary, wages, and employee benefits of the transplant coordination staff are excluded)

The direct costs exclusively identified with a specific transplanted organ or stem cells will be allocated to that organ. Other direct costs not identified with a specific transplanted organ or stem cells shall be allocated appropriately to all transplanted organs by organ type. The approved hospital overhead and mark-up shall be allocated to all transplanted organs and stem cells to develop patient charges.

Standard Unit of Measure: Number of Organs Transplanted plus Number of Allogeneic Stem Cells Transplant Procedures

Count each organ transplanted as one and each allogeneic stem transplant procedure.

Data Source

The number of organs transplanted and allogeneic stem cell procedures will be the actual count maintained by the organ acquisition cost center.

Reporting Schedule

Schedule D - Line D46

7910	OTHER ANCILLARY SERVICES
7911	Leukopheresis
7912	Hyperbaric Chamber

Function

Other Ancillary Services includes services of Leukopheresis and Hyperbaric Chamber. A leukopheresis program is designed to extract blood derivatives from suitable donors for the treatment of various types of cancer. A Hyperbaric Chamber provides treatment for: gas gangrene, decompression sickness, chronic refractory osteomyelitis, soft tissue neurosis and osteomyelitis and compressed skin graft.

Description

This cost center contains the direct expenses incurred in the operation of a leukopheresis center and a hyperbaric chamber. Included as direct expenses are: salaries and wages, employee benefits, professional fees (non-physician), supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure:

Leukopheresis: Relative Value Units as established by the Health Services Cost Review Commission. (See Appendix D of this manual.)

Hyperbaric Chamber: Count each hour of patient treatment as one unit.

Data Source

The Relative Value Units for Leukopheresis shall be the count maintained by the Leukopheresis center. The hours of treatment for Hyperbaric Chamber shall be the count maintained by the Hyperbaric Chamber center.

Reporting Schedule

Leukopheresis: Schedule D - Line D48
Hyperbaric Chamber: Schedule D - Line D49

8010 RESEARCH

Function

This cost center administers, manages and carries on research projects funded by outside donations, grants and/or the hospital. Additional activities include:

Maintenance of animal house and administration of specific research projects.

Description

This cost center contains the direct expenses incurred in carrying on research in the hospital. Separate cost centers must be maintained for each research activity for which separate accounting is required, either by a grant agreement, contract, or because of restrictions made upon donations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Research Projects

A research project is any project which was active during the fiscal year.

Data Source

The number of research projects shall be the actual count of active projects maintained by the Research or General Accounting cost center.

Reporting Schedule

Schedule F1

<u>Education Expenses</u>		.0782
8220	NURSING EDUCATION	
8221	Registered Nurses	
8222	Licensed Vocational (Practical) Nurses	

Function

Hospitals may either operate a School of Nursing or provide the clinical training activities for student nurses when the degree is issued by a college or university. Nursing Education is a school for educating Registered Nurses and/or Licensed Vocational (Practical) Nurses. Additional activities include, but are not limited to, the following:

Selecting qualified nursing students; providing education in theory and practice conforming to approved standards; maintaining personnel records; counseling of students regarding professional, personal and educational problems; selecting faculty personnel; assigning and supervising students in giving nursing care to selected patients; and administering aptitude and other tests for counseling and selecting purposes.

Description

This cost center shall be used to record the direct expenses incurred in, or providing clinical facilities for, the education of Registered Nurses and/or Licensed Vocational (Practical) Nurses. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Nursing Students

The number of Nursing Students in the Nursing Education cost center is defined as the average number of students enrolled during the year.

Data Source

The average number of Nursing Students in this educational program shall be the actual count maintained by the Nursing Education cost center.

Reporting Schedule

Schedule F2

8240	POSTGRADUATE MEDICAL EDUCATION - TEACHING PROGRAM
8241	Approved Teaching Program
8242	Non-Approved Teaching Program

Function

A Postgraduate Medical Education Teaching Program provides an organized program of postgraduate medical clinical education to interns and residents. To be approved, a medical internship or residency training program must be approved by the Council on Medical Education of the American Medical Association or, in the case of an osteopathic hospital, approved by the Committee on Hospitals of the Bureau of Professional Education of the American Osteopathic Association. To be approved, intern or residency programs in the field of dentistry in a hospital osteopathic hospital must have the approval of the council on Dental Education of the American Dental Association. Additional activities include, but are not limited to the following:

Selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling of students regarding professional, and educational problems; and assigning and supervising students.

Description

This cost center shall be used to record the direct expenses incurred in providing an approved organized program of postgraduate medical clinical education. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services. Other direct expenses and transfers. All salaries and stipends paid to interns and residents in approved and non-approved teaching programs must be reflected in this cost center, in the "Salaries and Wages" natural expense classification (.07).

Standard Unit of Measure: Number of FTE Students

The number of FTE students in Postgraduate Medical Education Program is defined as the sum of the actual individual contracted residents and interns multiplied by the percentage of the Base Year that the residents and interns worked at the hospital. Residents and interns are to be reported in two categories: eligible, all authorized interns and residents prior to the first year of their first general specialty board eligibility, up to a maximum of five years, and who are not able to practice their specialty and ineligible, residents after the first year of their first general specialty board eligibility, who can practice their specialty or have been out of medical school more than 5 years.

Data Source

The number of FTE students in the educational program shall be the actual count maintained by the program or general accounting.

Reporting Schedule

8260	OTHER HEALTH PROFESSION EDUCATION
8261	School of Medical Technology
8262	School of X-Ray Technology
8263	School of Respiratory Therapy
8264	Administrative Intern Program
8265	Medical Records Librarian

Function

Other Health Profession Education is the provision of organized programs of medical clinical education other than for nurses (RN and LVN) doctors, and the provision of organized education programs for administrative interns and externs, Medical Records Librarians and other health professionals. Additional activities include, but are not limited to, the following:

Selecting qualified students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling of students regarding professional, personal and educational problems; selecting faculty personnel; assigning and supervising students in giving medical care to selected patients; and administering aptitude and other tests for counseling and selection purposes.

Description

These cost centers contain the direct expenses relative to operating health education programs other than nursing and postgraduate medical programs, such as a School of Medical Technology, and other non-in-service education programs such as those listed above. A separate cost center should be established for each program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Students

The number of students in Other Health Profession Education Programs is defined as the average number of students enrolled during the year.

Data Source

The average number of students in such programs shall be the actual count maintained by each such program.

Reporting Schedule

Schedule F3

8270 COMMUNITY HEALTH EDUCATION

Function

Community Health Education is the coordination, development, and presentation of community social and health education programs such as colostomy education, cardiopulmonary resuscitation (CPR) training, anti-smoking campaign, geriatric education, and childbirth training.

Such programs may be presented in the health facility or in community settings to former patients, families of patients, and other interested persons.

Description

This cost center contains the direct expenses incurred by the health facility in coordinating, developing, and presenting social and health education programs to the community. This cost center would not include cost incurred in the presentation of such information to patients. Any fees collected to offset the cost of community education programs is to be credited to Community Health Education Revenue (Account 5270).

Standard Unit of Measure: Number of Participants

Count each person attending one session of the community education program as one participant, regardless of the length of session.

Data Source

The number of participants must be the actual count maintained by the Community Education cost center.

Reporting Schedule

Schedule F5

General Services

.0783

8310 DIETARY SERVICES

Function

Dietary Services includes the procurement, storage, processing and delivery of food and nourishment to patients in compliance with Public Health Regulations and physician's orders. Additional activities include, but are not limited to, the following: teaching patients and their families nutrition and modified diet requirements; determining patient food preferences as to type 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 for meals and nourishments.

Description

This cost center contains the direct expenses incurred in preparing and delivering food to patients. Infant formula must be charged to the using cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Also included is Dietary Service's share of common costs of the Cafeteria and Dietary Services cost center. Examples of common costs include salaries of cooks who prepare food for both cost centers, common food costs, common administrative costs, etc. These common costs shall be accumulated in a sub-account of this cost center and distributed (preferably on a monthly basis) to the Dietary and Cafeteria cost centers, based upon the ratio of number of meals served in each cost center. A detailed explanation of the method to be used in computing the number of meals served in the Cafeteria is included in the explanation of the Cafeteria Standard Unit of Measure.

Standard Unit of Measure: Number of Patient Meals

Count only regularly scheduled meals (3, 4 or 5 meal schedule) and exclude snacks and fruit juices served between regularly scheduled meals. Also excluded are tube feedings and infant formula.

Data Source

The number of patient meals must be the actual count of patient meals maintained by the Dietary cost center.

Reporting Schedule

Schedule C - Line C1

8320 CAFETERIA

Function

Cafeteria includes the procurement, storage, processing, and delivery of food to employees and other non-patients in compliance with Public Health Regulations.

Description

This cost center contains all directly identifiable expenses incurred in preparing and delivering food to employees and other non-patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, other direct expenses and transfers. Also included is the Cafeteria's share of common costs of the Cafeteria and Dietary Services cost centers, which are accumulated in a sub-account of Dietary Services and distributed, preferably on a monthly basis. The cost of edible supplies for vending machines served by the health facility must be included in this cost center.

Standard Unit of Measure: Equivalent Number of Meals Served

To obtain an equivalent meal in a pay cafeteria, divide total cafeteria revenue by the average selling price of a full meal. The average full meal should include meat, potato, vegetable, salad, beverage and dessert. When there is a selection of entrees, desserts and so forth, that are available at different prices, use an average in calculating the selling price of a full meal. Count a free meal served as a full meal.

Data Source

Cafeteria revenue must be taken from the general ledger.

Reporting Schedule

Schedule E7

8330 LAUNDRY AND LINEN

Function

Laundry and Linen performs the storing, issuing, mending, washing and processing of in-service linens. The services include uniforms, special linens and disposable linen substitutes.

Description

This cost center shall contain the direct expenses incurred in providing laundry and linen services for hospital use, including student, non-paid workers, and employee quarters. Cost of disposable linen must be recorded in this cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Dry and Clean Pounds Processed

Record the weight of linen processed (laundered and dried) plus the equivalent weight of disposable linen substitutes used. Linen is weighed after it has been cleaned and processed. Include uniforms and linen from personnel quarters and employee housing. If linen is not weighed, a conversion from pieces to pounds is allowed. If soiled linen is weighed, divide by 1.1.

Data Source

The number of dry and clean pounds processed (laundered and dried) must be taken from actual counts maintained in the Laundry and Linen cost center. If the hospital uses an outside laundry services, the number of dry and clean pounds processed must be maintained and reported.

Reporting Schedule

Schedule C - Line C2

8350 SOCIAL SERVICES

Function

The Social Services cost center obtains, analyzes, and interprets social and economic information to assist in diagnosis, treatment and rehabilitation of patients. These services include counseling of staff, patients in case units and group units; participation in development of community social and health programs and community education. Additional activities include, but are not limited to, the following:

Interviewing of patients and relatives to obtain social history relevant to medical problems and planning; interpreting problems of social situations as they relate to medical conditions and/or hospitalization; arranging for post discharge care of chronically ill; collecting and revising information on community health and welfare resources. In private psychiatric hospitals, the function and expenses associated with this service is limited to those involving administration and supervision of social service functions.

Description

This cost center contains the direct expense incurred in providing social services to patients. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Admissions

Record the total number of admissions (excl. nursery) to the hospital.

Data Source

The number of admissions shall be taken from daily patient census counts.

Reporting Schedule

Schedule C - Line C3

8360	HOUSING
8361	Employee Housing
8362	Non-Paid Worker Housing
8365	Student Housing

Function

Housing is the provision of living quarters to hospital employees and non-paid workers; and maintenance of residence for students, including interns and residents, participating in education programs carried on by the hospital.

Description

This cost center shall contain the direct expenses incurred in providing living quarters for hospital employees; non-paid workers; and students involved in educational programs carried on by the hospital. Expenses of on-call room shall be included in this cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Average Number of Persons Housed

Record the number of persons housed each month, regardless of the number of days each person is in the facility. Accumulate the monthly totals and divide by 12 to obtain the average number of persons housed.

Data Source

The average number of persons housed shall be determined from the record of employees housed maintained in the Housing cost center.

Reporting Schedule

Schedule E9

8410	PLANT OPERATIONS AND MAINTENANCE
8411	Plant Operations
8412	Plant Maintenance
8413	Grounds
8414	Security
8415	Energy

Function

Plant Operations and Maintenance includes the maintenance and service of utility systems such as heat, light, water, air conditioning, and air treatment (include the expenses incurred for the purchase of electricity, fuel, water, and steam); the maintenance and repair of buildings, parking facilities, and equipment; painting; elevator maintenance; vehicle maintenance; performance of minor renovation of buildings and equipment and maintenance of grounds of the institution, such as landscaped and paved areas, streets on the property, sidewalks, fenced areas and fencing, external recreation areas, and parking facilities. Additional activities include, but are not limited to the following:

Trash disposal; boiler operation and maintenance; service and maintenance of water treatment facilities; drainage systems and utility transmission systems including all maintenance performed under contract; technical assistance on equipment purchases and installation; coordinating construction; establishing priorities for repairs and utility projects; maintaining the safety and well-being of hospital patients, employees, visitors and protection of the hospital facilities.

Description

This cost center shall contain the direct expenses incurred in the operation and maintenance of the hospital plant and equipment. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, utilities (except telephone and telegraph), other direct expenses and transfers.

Standard Unit of Measure: Amount of Gross Square Feet

Gross square feet are defined as the total floor area of the hospital facility including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

Data Source

The amount of gross square feet shall be taken from current blueprints of the hospital facility or from actual measurement if blueprints are not available.

Reporting Schedule

Schedule C - Line C5

8430 AMBULANCE SERVICES

Function

This cost center provides ambulance service to the ill and injured who require medical attention on a scheduled and unscheduled basis, with the exception of those ambulance services determined to be Part A hospital services. Additional activities include, but are not limited to, the following:

Lifting and placing patients into and out of an ambulance; transporting patients to and from the hospital; first aid treatment administered by a physician or paramedic prior to arrival at the hospital.

Description

The cost center contains the direct expense incurred in providing ambulance service to the ill and injured. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Number of Occasions of Service

Ambulance service provided a patient is counted as one occasion of service regardless of special services rendered at the point of pickup or during transport. For example, the administration of oxygen and first aid during the pickup and delivery of the patient would not be counted as a separate occasion of service.

Data Source

The number of occasions of service shall be the actual count maintained by Ambulance Services.

Reporting Schedule

Schedule E1

8440 PARKING

Function

Parking includes the provision of parking facilities to patients, physicians, employees and visitors.

Description

This cost center shall contain the direct expenses of parking facilities owned and/or operated by the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Parking Spaces

For parking structures and parking lots, count the number of parking spaces.

Data Source

The number of parking spaces shall be taken from blueprints of the parking area, or based on actual count if blueprints are not available.

Reporting Schedule

Schedule E2

8450 HOUSEKEEPING

Function

This cost center is responsible for the care and cleaning of the interior physical plant, including the care (washing, waxing, stripping) of floors, walls, ceilings, partitions, windows (inside and outside), furniture (stripping, disinfecting and making beds upon discharge), fixtures excluding equipment) and furnishings and emptying of room trash containers, as well as the costs of similar services purchased from outside organizations.

Description

This cost center shall contain the direct expenses incurred for maintaining general cleanliness and sanitation throughout the hospital and other areas serviced (such as student and employee quarters). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Hours Assigned to Maintain General Cleanliness and Sanitation

The number of hours assigned is the time it assigned to maintain general cleanliness and sanitation of the interior floor area routinely serviced by housekeeping personnel.

Data Source

The number of hours assigned to maintain general cleanliness and sanitation should be taken from the hospitals records.

Reporting Schedule

Schedule C - Line C6

8460 CENTRAL SERVICES AND SUPPLIES

Function

Central Services and Supplies prepares and issues medical and surgical supplies and equipment to patients and to other cost centers. Additional activities include, but are not limited to, the following:

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

Description

This cost center contains the direct expenses incurred in preparing and issuing medical and surgical supplies and equipment to other cost centers and to patients. Also included is the expense related to reusable medical and surgical items. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies (non-medical and surgical), reusable medical and surgical supplies, purchased services, other direct expenses and transfers. The invoice cost of all disposable (non-reusable) medical and surgical supplies shall be recorded or transferred to Medical Supplies Sold (Account 7110). For a further discussion refer to Section 100.515 of this manual.

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

Gross Patient Revenue x Inpatient Admissions (Excl. Nursery)

Gross Inpatient Revenue

Data Source

Gross Patient Revenue and Gross Inpatient Revenue shall be obtained from the general ledger. Inpatient admissions shall be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C7

8470 PHARMACY

Function

The Pharmacy procures, preserves, stores, compounds, manufactures packages, controls, assays, dispenses, and distributes medications (including I.V. solutions) for inpatients and outpatients under the jurisdiction of a licensed pharmacist. Pharmacy services include the maintaining of separate stocks of commonly used items in designated areas. Additional activities include, but are not limited to, the following:

Development and maintenance of formulary established by the medical staff; consultation and advice to medical staff and nursing staff on drug therapy; adding drugs to I.V. solutions; determining incompatibility of drug combinations; stocking of floor drugs and dispensing machines.

Description

This cost center contains the direct expenses incurred in maintaining a pharmacy under the jurisdiction of a licensed pharmacist. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. The invoice cost of pharmaceuticals and intravenous solutions shall be recorded or transferred to Drugs Sold (Account 7150). (For a further discussion refer to Section 100.516 of this manual.)

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

Gross Patient Revenue x Inpatient Admissions (Excl. Nursery)

Gross Inpatient Revenue

Data Source

Gross patient revenue and gross inpatient revenue shall be obtained from the general ledger. Inpatient admissions shall be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C8

8480 ORGAN ACQUISITION OVERHEAD

Function

This cost center accumulates the direct costs of Transplant Coordination staff.

Description

The Organ Acquisition Overhead cost center contains the direct expenses of the transplant coordination staff. Included as direct expenses are: salaries and wages, employee benefits.

Standard Unit of Measure: Number of Organs Transplanted plus Number of Allogeneic Stem Cells
Transplant Procedures

Count each organ transplanted and each allogeneic stem cell procedure as one.

Data Source

The number of organs transplanted and allogeneic stem cell procedures will be the actual count maintained by the organ acquisition cost center.

Reporting Schedule

Schedule C - Line C15

Fiscal Services

.0784

8510 GENERAL ACCOUNTING

Function

This cost center performs general accounting (i.e., non-patient billing and accounting) activities of the hospital such as the preparation of ledgers, budgets and financial reports, payroll accounting, accounts payable accounting, plant and equipment accounting, inventory accounting, non-patient accounts receivable accounting (tuition, sales to other institutions), etc.

Description

This cost center shall include the direct expenses incurred in providing the general accounting requirements of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchases services, other direct expenses and transfers.

Standard Unit of Measure: Equivalent Inpatient DaysGross Patient Revenue x Inpatient Days (Excl. Nursery)

Gross Inpatient Revenue

Data Source

Gross patient revenue and gross inpatient revenue shall be obtained from the general ledger. Inpatient days shall be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C9

8250	PATIENT ACCOUNTS, ADMITTING, AND REGISTRATION
8521	Patient Accounting
8522	Credit and Collection
8523	Cashiering
8524	Inpatient Admitting
8525	Emergency Room Registration
8526	Clinic Registration
8527	Referred Ambulatory Registration
8528	Other Outpatient Registration

Function

The processing of patient charges, including processing charges to patients' accounts, preparing claims, extending credit, collecting accounts receivable, cashiering, and other patient-related billing and accounting activities, is handled by this cost center. Additional activities include interviewing patients and others relative to the extension of credit, checking references and use of outside collection agencies. The admitting of inpatients for hospital services including filling out admission forms, scheduling admission times, accompanying patients to room or service areas after admission and arrangement of admission details is performed by this cost center. All outpatient registration activities are also included here, including emergency, clinic, and referred patients.

Description

This cost center shall include the direct expenses incurred in patient-related credit, billing, and accounting activities; inpatient admitting; and outpatient activities registration. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Number of Patient Days Plus Outpatient Visits

Report patient days of care for all patients (excluding nursery) based on daily census. Include the day of admission, but not the day of discharge or death. If both admission and discharge or death occur on the same day, the day is considered a day of admission and counts as one patient day. An outpatient visit is each registration of an outpatient in Emergency Services, Clinic Services, Psychiatric Day and Night Care Services, Free Standing Clinic Services, and Home Health Services; and the registration of referred ambulatory patients.

Data Source

The number of patient days shall be taken from daily census counts. The number of visits shall be the actual count maintained by Emergency Services, Clinic Services, Renal Dialysis, Psychiatric Day and Night Care Services, Free Standing Clinic Services, and Home Health Services.

Reporting Schedule

Schedule C - Line C10

Administrative Services

.0785

8610	HOSPITAL ADMINISTRATION
8611	Office of Hospital Administrator
8612	Governing Board
8613	Public Relations
8614	Spiritual Care
8615	Communications
8616	Personnel
8617	Management Engineering
8618	Health Sciences Library
8619	Auxiliary Groups
8621	Fund Raising

Function

Hospital Administration performs overall management and administration of the institution. This function also includes the following activities: public relations, spiritual care, communications, personnel management engineering, health sciences library, auxiliary groups, and fund raising. The function of cost centers 8615 through 8621 are described on the following pages.

Description

This cost center contains the direct expenses associated with the overall management and administration of the institution including those of the Governing Board. The expenses associated with furnishing information for public use in maintaining the hospital's position in the community must be included here. The expenses associated with spiritual care (chapelancy), communications, personnel, management engineering, health sciences library, auxiliary groups and fund raising must be included here. Care should be taken to ascertain that all costs included in this cost center do not properly belong in a different cost center. For example, expenses chargeable to hospital administration do not include legal fees incurred in connection with the purchase of property (which should be capitalized). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Equivalent Inpatient Days (EIPD)Gross Patient Revenue x Inpatient Days (Excl. Nursery)

Gross Inpatient Revenue

Data Source

Gross patient revenue and gross inpatient revenue shall be obtained from the general ledger. Inpatient days shall be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C11

8615 COMMUNICATIONS

Function

The Communications cost center operates the communications systems within and outside the hospital, including the telephone system, radio and telemetry communications systems, public address systems, closed-circuit television, messenger services and mail processing.

Description

This cost center shall include the direct expenses incurred in carrying on communications (both in and out of the hospital), including the telephone switchboard and related telephone services, messenger activities, internal information systems and mail services. Specific expenses include postage and telephone company charges for equipment and monthly services. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. For reporting purposes, the costs of patient telephones will be transferred to Schedule E6, Patient Telephones.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8616 PERSONNEL

Function

Personnel provides adequate staffing of hospital departments and maintain employee satisfaction and morale. Activities include recruitment, employee selection, salary and wage administration, employee health services, fringe benefit program administration, and the premium paid, over the applicable hospital employee costs per hour plus fringe benefits, for temporary personnel procured from non-related temporary help agencies.

Description

This cost center shall be used to record the direct expenses incurred in carrying out the personnel function of the hospital. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Direct expenses incurred in this center and the temporary personnel premium paid will be reported in Hospital Administration.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8617 MANAGEMENT ENGINEERING

Function

Management Engineering is an administrative service which assists hospital administrators in performing their managerial functions by providing specialized knowledge and skill in the mathematical, physical and social sciences, together with the principles and methods of engineering analysis, development and implementation. Management Engineering performs a wide variety of services including, but not limited to, the following: productivity analysis and improvement; cost containment; planning and control procedures; systems analysis and design; facilities layout; computer sciences and operations research.

Description

This cost center contains the direct expenses incurred by the management engineering function. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. The direct expenses incurred in this cost center will be reported with Hospital Administration.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8718 HEALTH SCIENCES LIBRARY

Function

The Health Sciences Library procures, stores, indexes, classifies, annotates and abstracts books, catalogs, journals and other related published materials principally for medical staff use and reviews library records for completeness and compliance with established standards.

Description

This cost center contains the direct expenses incurred in maintaining a health sciences library. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8619 AUXILIARY GROUPS

Function

Costs incurred in connection with hospital-related auxiliary groups including coordinator of auxiliary group activities and special meetings or auxiliary groups conducted by the hospital are maintained in this cost center.

Description

This cost center contains the direct expenses incurred in connection with hospital auxiliary or volunteer groups. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses, and transfers. The direct expenses incurred in this cost center will be reported with Hospital Administration.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8622 FUND RAISING

Function

Fund Raising carries on fund-raising activities such as special luncheons and other meetings and special mailings.

Description

This cost center contains the direct expenses associated with fund raising (both restricted and unrestricted). Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. The direct expenses incurred in this center will be reported with Hospital Administration.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11

8690 PURCHASING AND STORES

Function

Purchasing and Stores includes the procuring of supplies, equipment and services necessary to hospital operations, the receipt of supplies and materials from vendors and their routing and distribution to specific using areas and the receipt and central storage of all non-pharmaceutical supplies and materials prior to their issue to using departments. Additional activities include, but are not limited to, the following:

Receipt and processing of requisitions; monitoring of perpetual supply items; obtaining of quotes from selected vendors; and monitoring of receipt of supplies.

Description

This cost center shall contain the direct expenses incurred in providing supplies, equipment and services necessary to hospital operations. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Equivalent Inpatient Days (EIPD)

Gross Patient Revenue x Inpatient Days (Excl. Nursery)
Gross Inpatient Revenue

Data Source

Gross patient revenue and inpatient revenue shall be obtained from the general ledger. Inpatient days shall be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C4

8720	MEDICAL STAFF ADMINISTRATION
8723	Medical Photography and Illustration
8729	Medical Staff Administration-Other

Function

This cost center is used to record certain general expenses associated with medical staff administration, such as the salary and related expenses of the Chief of Medical Staff and assigned non-physician employees. This cost center also provides medical photography and illustration services for other cost centers of the hospital. The cost center also includes the function of infection control program.

Description

This cost center contains the expenses associated with medical staff administration and medical photography and illustration and infection control programs. Interns and residents' salaries (or stipends) must not be included here, but rather in the Post Graduate Medical Education-Teaching Program (Account 8240). Compensation paid to physicians (other than Chief of the Medical Staff) must not be included here. Refer to Section 100.552 for the proper distribution of physician compensation. Included as direct expenses are: salaries and wages, employee benefits, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure: Equivalent Inpatient Days (EIPD)

Gross Patient Revenue x Inpatient Days (Excl. Nursery)

Gross Inpatient Revenue

Data Source

Gross patient revenue and gross inpatient revenue shall be obtained from the general ledger, inpatient days will be obtained from daily census counts.

Reporting Schedule

Schedule C - Line C13

8730 PHYSICIANS PART B SERVICES (REGULATED)

Function

This cost center is used to report the professional component expenses associated with services to non-Medicare hospital patients provided by regulated hospital-based physicians.

Description

This cost center contains professional component expenses associated with regulated hospital-based physicians in accordance with the procedures of section 100.55. Professional component expenses include the applicable percentage of professional fees and of salaries and employee benefits. Interns and Residents' salaries (or stipends) must not be included here but rather in the Post Graduate Medical Educational-Teaching Program (Account 8240).

Standard Unit of Measure: Number of FTEs

The number of FTEs in regulated Physicians Part B Services is defined as the sum of the actual on-site hours worked divided by 2080.

Data Source

The number of FTEs in regulated Physicians Part B Services shall be the actual count maintained by general accounting.

Reporting Schedule

Schedule P2A to P2I

8735 PHYSICIANS PART B SERVICES (UNREGULATED)

Function

This cost center is used to report the professional component expenses associated with services to hospital patients provided by unregulated hospital-based physicians.

Description

This cost center contains professional component expenses associated with unregulated hospital-based physicians in accordance with the procedures of section 100.55. Professional component expenses include the applicable percentage of professional fees and of salaries and employee benefits. Interns and Residents' salaries (or stipends) must not be included here but rather in the Post Graduate Medical Education-Teaching Program (Account 8240).

Standard Unit of Measure: Number of FTEs

The number of FTEs in unregulated Physicians Part B Services is defined as the sum of the actual on-site hours worked divided by 2080.

Data Source

The number of FTEs in unregulated Physicians Part B Services shall be the actual count maintained by general accounting.

Reporting Schedule

Schedule UR5

8740 PHYSICIAN SUPPORT SERVICES

Function

This cost center is used to report the expenses associated with services to hospital patients provided by physician support personnel.

Description

This cost center contains the expenses associated with physician support personnel. Refer to Section 200.0371 (.08 Non-Physician Medical Practitioners) for a description of physician support personnel. Physician Support Services expenses include wages and salaries and employee benefits.

Standard Unit of Measure: Number of FTEs

The number of FTEs in Physician Support Services is defined as the sum of the actual on-site hours worked divided by 2080.

Data Source

The number of FTEs in Physician Support Services shall be the actual count maintained by general accounting.

Reporting Schedule

Schedule P3A to P3H

8750	NURSING ADMINISTRATION
8751	In-service Education-Nursing
8759	Nursing Administration-Order

Function

Nursing Administration performs the administration and supervision of the nursing function in the hospital including scheduling and transfer of nurses among the services and units, nursing staff supervision, evaluation and discipline. This cost center also includes continuing education of hospital-employed nursing personnel, (i.e., RNs, LPNs, aides, and orderlies) including regularly scheduled classes, in-house seminars and special training sessions.

Description

This cost center shall contain the direct expenses associated with nursing administration and with conducting a nursing in-service education program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Supervisors assigned to specific cost centers shall be included in those cost centers on a direct basis. The salaries, wages and fringe benefits paid float personnel shall be recorded in the cost center in which they work. This may be done directly, or they may be recorded originally in the Float Nursing Personnel cost center (Account 8992) and distributed (preferably at the end of each payroll period) to using cost centers based upon hours worked. If the latter method is used, all salaries, wages and fringe benefits of float personnel must be transferred out of the "Float" Nursing Personnel cost center. Any idle time would be allocated together with actual hours worked. Scheduling and other administrative functions relative to float personnel are considered costs of Nursing Administration. If hospital employees in other nursing activities, their salaries, wages and fringe benefits shall be separated based upon number of hours spent in each activity and distributed to the appropriate cost centers, preferably after each payroll period. This cost center shall not include costs related to in service student time. These costs must remain in the cost center in which the student works.

Standard Unit of Measure: Hours of Nursing Service Personnel

The hours of nursing service personnel shall include RNs, LPNs, aides, orderlies and other under the supervision of Nursing Administration.

Data Source

The hours of nursing personnel shall be calculated from payroll data.

Reporting Schedule

Schedule C - Line C14

Unassigned Expenses .0787

8810	DEPRECIATION AND AMORTIZATION	
8811	Land Improvements	
8812	Buildings and Improvements	
8813	Leasehold Improvements	
8814	Fixed Equipment	
8815	Intangibles	
8816	Movable Equipment	

Functions

Depreciation and Amortization is a cost center for recording depreciation and amortization expenses on land improvements, buildings and improvements, leasehold improvements, fixed equipment, intangibles and movable equipment.

Depreciation

This cost center contains depreciation and amortization expenses on land improvements, buildings and improvements, leasehold improvements, fixed equipment, intangibles and movable equipment. All such expenses must remain in this cost center.

Standard Unit of Measure

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8820	LEASES AND RENTALS
8821	Land
8822	Buildings and Improvements
8824	Fixed Equipment
8825	Movable Equipment

Function

Leases and Rentals is a center for the recording of leases and rental expenses on land, buildings and improvements, fixed equipment and movable equipment.

Description

This cost center contains all lease and rental expenses relating to land, building and improvements, fixed equipment and movable equipment. All lease and rental expenses are to remain in this cost center.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8830 INSURANCE - HOSPITAL AND PROFESSIONAL MALPRACTICE

Function

This cost center is used to record all hospital and professional malpractice insurance expenses.

Description

This cost center contains the expense incurred in maintaining hospital and professional liability insurance policies.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8840 INSURANCE-OTHER

Function

This cost center is used to record all insurance expenses except malpractice insurance, UIC, Workman's Compensation and employee benefit insurance.

Description

This cost center contains the expenses incurred in maintaining all insurance policies except professional and hospital malpractice insurance, UIC, Workman's Compensation and employee benefit insurance. For example, fire, theft, employee fidelity bonds, liability (non-professional), property damage, auto, boiler, and business interruption would be included here.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8850 LICENSES AND TAXES (OTHER THAN INCOME TAXES)

Function

This cost center is used to record all business license expenses incidental to the operation of the hospital, all other license expense, and all taxes (other than on income).

Description

This cost center contains the business license expense, other license expense (including unassigned permits), tax expense which are incidental to the operating of the hospital. Fees paid to a city and/or county (or other governmental unit except the State Tax Board) for doing business in city and/or county must be recorded in this cost center.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8860 INTEREST - SHORT TERM

Function

This cost center is used to record all interest incurred on borrowings for working capital purposes.

Description

This cost center contains the interest expense relating to borrowings for hospital operations. Interest incurred on mortgage notes and other borrowings for the acquisition of equipment must not be included in this cost center. Interest on borrowings during construction phases must be treated in accordance with Section 100.286 of this manual.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8870 INTEREST - LONG TERM

Function

This cost center contains all interest incurred on capital, mortgages and other loans for the acquisition of property, plant and equipment.

Description

This cost center contains all interest expense incurred on capital, mortgages, and other loans for the acquisition of property, plant, and equipment. This includes the interest on the current portion of long term debt.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

8880	MEDICAL CARE REVIEW
8881	PSRO
8882	Other Medical Care Review

Function

This cost center is used to record the expenses incurred in the conducting of ongoing evaluation of the quality of care given and includes periodic review of the utilization of the bed facilities, and of the diagnostic, nursing therapeutic resources of the hospital, with respect to both the availability of these resources to all patients in accordance with their medical need and the recognition of the medical practitioner's responsibility for the costs of health care. This review should cover necessity of admission, length of stay, level of care, quality of care, utilization of ancillary services, professional services furnished, effectiveness of discharge planning and the availability and alternate use of out of hospital facilities and services. Three review programs may be included in this center: Pre-admission screening, concurrent review (including admission certification and continued stay review) and retrospective medical care evaluation studies. The review committee should include medical staff, hospital administration, nurses and home health planners.

Description

This cost center contains the expenses associated with medical care review programs. Included as direct expenses are: salaries and wages, employee benefits, supplies, purchased services, other direct expenses and transfers.

Standard Unit of Measure

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA

Holding Accounts

.0788

8991 CENTRAL PATIENT TRANSPORTATION

Function

Central Patient Transportation is the transporting of patients between services in and about the hospital. This does not include the transportation of patients to the hospital. This control cost center is provided for those hospitals wishing to identify the cost of this service. However, all costs in this cost center must be transferred to the appropriate Ancillary Services Cost Center for reporting purposes.

Description

This cost center shall contain the direct expenses incurred in central patient transportation only if there is an established central patient transportation cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. These costs shall be reclassified to Ancillary Services Cost Centers. See Section 100.519 for a further discussion.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Applicable Ancillary Services Cost Centers.

8992 NURSING FLOAT PERSONNEL

Function

To record the expenses of nursing personnel who work in more than one cost center on a "float" basis.

Description

The expenses of nursing personnel who work in more than one cost center on a "float" basis must be recorded in the cost center in which they work. This may be done directly, or may be recorded originally in this account and distributed (preferably at the end of each payroll period) to using cost centers based upon hours worked in each cost center. Any expenses attributable to nursing float personnel, including on call and standby must be distributed based upon actual hours worked by the individual nurses during the applicable payroll period. Scheduling and other administrative functions relative to float personnel are considered costs of nursing administration.

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Appropriate D Schedules

8993 EMPLOYEE BENEFITS

Function

This cost center may be used to record payroll-related employee benefits. This cost center is provided for those hospitals wishing to identify the cost of this service. However, all costs in this cost center must be closed out for reporting purposes to the other functional cost centers as specified in sub-section .513 of section 100.

Description

This cost center is a holding account for payroll-related employee benefits expense. Included in payroll-related employee benefits are FICA, SUI, vacation, holiday, and sick leave, group health insurance, group life insurance, pension and retirement, and workmen's compensation insurance.

Standard Unit of Measure:

No unit of measure is prescribed since this cost center must have a zero balance for reporting purposes.

Data Source

Not Applicable

Reporting Schedule

Schedule C – Lines C1-C14, Schedule D – Lines D1-D81, E1-E9, F1-F4, P2A-P21,
P3A-P3H, P4A to P4I, & OADP

8994 DATA PROCESSING

Function

The Data processing cost center performs the operation of the hospital's electronic data processing system, including key-punching of input, storage and safeguarding of data, operating data processing equipment, data processing job scheduling, distributing output and identifying and solving hardware and software problems.

Description

This cost center shall contain the costs incurred in operating an electronic data processing center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Expenses incurred in the operation of terminals of the EDP center throughout the hospitals shall be included in the Data Processing cost center. However, outside service bureau costs directly chargeable to a specific routine or ancillary service cost center shall be included in that specific cost center in the "Purchased Services - Data Processing" natural classification (.75). Outside service bureau costs benefiting more than one cost center shall be included in the Data Processing cost center.

Standard Unit of Measure

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule OADP and appropriate C, D, E and F Schedules

Non-Operating Revenue and Expense .0789

Non-Operating revenue and expenses include those revenues and expenses not directly related to patient care, related patient services, or the sale of related goods. The following items are indicated:

9010 GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY

This account is credited for gains and debited for losses arising as a result of the disposal of hospital property.

Reporting Schedule

Schedule G

9020 UNRESTRICTED CONTRIBUTIONS

All contributions, donations, legacies, and bequests, which are made to the hospital without restrictions by the donors, must be credited to this account. When a hospital receives contributions in significant amounts, such contributions should be clearly described and fully disclosed in the income statement.

Reporting Schedule

Schedule G

9030 DONATED SERVICES

Many hospitals receive donated services of individuals. Fair value of donated services must be recorded when there is the equivalent of an employer-employee relationship and an objective basis for valuing such services. The value of services donated by organizations may be evidenced by a contractual relationship which may provide the basis of valuation. Donated Services are most likely to be recorded in a hospital operated by a religious group. If members of the religious group are not paid (or are paid less than the fair value of the services rendered) the lay-equivalent value of their services (or the difference between lay-equivalent value of services rendered and compensation paid) must be recorded as the expense in the cost center in which the service was rendered with the credit to this account.

Reporting Schedule

Various Schedules

9040 INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS
Income, and gains and losses from investments of unrestricted funds must be recorded in this account.

Reporting Schedule

Schedule G

9050 UNRESTRICTED INCOME FROM ENDOWMENT FUNDS
This account is credited with the unrestricted revenue and net realized gains on investments of endowment funds.

Reporting Schedule

Schedule G

9060 UNRESTRICTED INCOME AND OTHER RESTRICTED FUNDS
This account is credited with the revenue and net realized gains on investments of restricted funds (other than endowment funds) if the income is available for unrestricted purposes.

Reporting Schedule

Schedule G

9070 TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED
When restricted endowment funds become available for unrestricted purposes, they must be reported in this account.

Reporting Schedule

Schedule G

9080 TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING REVENUE
This account reflects the amounts of transfers from restricted funds to match non-operating expenses in the current period for restricted fund activities.

Reporting Schedule

Schedule G

9110 DOCTORS' PRIVATE OFFICE RENTAL REVENUE

This account is credited with the revenue earned from rental of office space and equipment to physicians and other medical professionals for use in their private practice.

Reporting Schedule

Schedule E3

9120 OFFICE AND OTHER RENTAL REVENUE

This account is credited with rentals received from other than doctors, other medical professionals and other non-retail rental activities for office space located in the hospital and for other rental of property, plant and equipment not used in hospital operations.

Reporting Schedule

Schedule E4

9131 RETAIL OPERATIONS REVENUE

This account must be credited with revenue earned from other retail operations such as gift shop, barber shop, beauty shop, drug store, or newsstand located in space owned by the hospital.

Reporting Schedule

Schedule E5

9150 OTHER NON-OPERATING REVENUE

This account is credited with non-operating revenue not specifically required to be included in the above accounts, including unrestricted tax revenue and funds appropriated by governmental entities.

Reporting Schedule

Schedule G

9210 DOCTORS' PRIVATE OFFICE RENTAL EXPENSES

This account contains the expenses incurred in connection with the rental of office space and equipment to physicians, and other medical professionals for use in their private practice.

Reporting Schedule

Schedule E3

9220 OFFICE AND OTHER RENTAL EXPENSE

This cost center contains the expenses incurred in connection with the rental to other than physicians, other medical professionals and non-retail rental activities.

Reporting Schedule

Schedule E4

9230 RETAIL OPERATIONS EXPENSE

This cost center contains the expense incurred in connection with retail operations such as gift shop, barber shop, drug store, beauty shop or newsstand.

Reporting Schedule

Schedule E5

9250 OTHER NON-OPERATING EXPENSES

This cost center contains non-operating expenses not specifically required to be included in the above accounts.

Reporting Schedule

Schedule G

9410 PROVISION FOR INCOME TAXES

9411	Federal-Current
9412	Federal-Deferred
9413	State-Current
9414	State-Deferred
9415	Local-Current
9416	Local-Deferred

These cost centers contain income tax expense and related deferred taxes.

9500 EXTRAORDINARY ITEMS

Cost Centers (Accounts 9500–9599) should be used to segregate extraordinary items from the results of ordinary operations and to disclose the nature thereof. Each hospital is to follow "Generally Accepted Accounting Principles" (GAAP) to determine when items are to be considered extraordinary.