

## Section 200

### Chart of Accounts

#### CONTENTS

Preface .....	8
Contractual Adjustments - Voluntary .....	9
HSCRC Uncompensated Care Fund.....	10
Charity/Uncompensated Care .....	10
Charity/Uncompensated Care-Hill-Burton .....	10
Charity/Uncompensated Care-Other.....	10
Patient Care and Other Operating Expense Accounts-Description .....	11
Standard Unit of Measure .....	11
Table of Standard Units of Measure.....	12
Daily Hospital Services Expenses.....	17
MEDICAL/SURGICAL ACUTE.....	17
PEDIATRIC ACUTE.....	18
PSYCHIATRIC ACUTE - ACUTE/GENERAL HOSPITALS .....	19
PSYCHIATRIC ADULT - SPECIALTY HOSPITALS .....	20
PSYCHIATRIC CHILD/ADOLESCENT - SPECIALTY HOSPITALS .....	21
PSYCHIATRIC GERIATRIC-SPECIALTY HOSPITALS .....	22
OBSTETRICS ACUTE.....	23
PSYCHIATRIC ADOLESCENT NEUROPSYCHIATRY- SPECIALTY HOSPITALS .....	24
DEFINITIVE OBSERVATION.....	25
MEDICAL/SURGICAL INTENSIVE CARE .....	26
CORONARY CARE.....	27
Myocardial Infarction .....	27
Pulmonary Care .....	27
Heart Transplant .....	27
Other Coronary Care.....	27
PEDIATRIC INTENSIVE CARE.....	29
NEO-NATAL INTENSIVE CARE .....	30
BURN CARE.....	31
PSYCHIATRIC INTENSIVE CARE - SPECIALTY HOSPITALS .....	32
OTHER INTENSIVE CARE .....	33
Shock Trauma .....	33
Oncology.....	33
NEWBORN NURSERY .....	34
PREMATURE NURSERY .....	35
SKILLED NURSING CARE.....	36
Medicare-Certified.....	36

## Section 200

### Chart of Accounts

Medicare-Non-Certified.....	36
REHABILITATION .....	37
PSYCHIATRIC LONG TERM CARE.....	38
CHRONIC CARE .....	39
RESIDENTIAL CARE .....	40
AMBULATORY SERVICE EXPENSES .....	41
EMERGENCY SERVICES .....	41
Emergency Room.....	41
Other Emergency Services .....	41
CLINIC SERVICES .....	42
OBSERVATION .....	43
AMBULANCE SERVICES-REBUNDLED .....	44
PSYCHIATRIC DAY AND NIGHT CARE SERVICES.....	45
FREE STANDING EMERGENCY SERVICES .....	46
FREE STANDING CLINIC SERVICES.....	47
HOME HEALTH SERVICES .....	48
SAME DAY SURGERY SERVICES.....	49
ANCILLARY SERVICES EXPENSES .....	50
LABOR AND DELIVERY SERVICES .....	50
OPERATING ROOM .....	51
General Surgery .....	51
Open Heart Surgery.....	51
Neurosurgery .....	51
Orthopedic Surgery .....	51
Kidney Transplant.....	51
Other Organ Transplants .....	51
Recovery Room.....	51
Other Operating Room Services.....	51
AMBULATORY SURGERY SERVICES .....	52
OPERATING ROOM – CLINIC .....	53
ANESTHESIOLOGY .....	54
CERTIFIED NURSE ANESTHETISTS .....	55
MEDICAL SUPPLIES SOLD .....	56
Medical Supplies-Billable .....	56
Medical Supplies-Non-Billable.....	56
DRUGS SOLD.....	57
Drugs-Billable.....	57
Drugs-non-Billable .....	57

## Section 200

### Chart of Accounts

LABORATORY SERVICES-REGULATED.....	58
Chemistry.....	58
Hematology.....	58
Immunology (Serology).....	58
Microbiology (Bacteriology) .....	58
Procurement and Dispatch .....	58
Urine and Feces.....	58
Other Clinical Laboratories.....	58
Cytology .....	58
Histology.....	58
Autopsy.....	58
Other Pathological Laboratories .....	58
Blood-Whole.....	58
Blood-Plasma.....	58
Blood-Other .....	58
Blood Storing and Processing .....	58
LABORATORY SERVICES - NON-PATIENT .....	60
ELECTROCARDIOGRAPHY.....	61
INTERVENTIONAL RADIOLOGY/CARDIOVASCULAR.....	62
RADIOLOGY-DIAGNOSTIC .....	63
Ultrasonography.....	63
Radiology-Diagnostic-Other .....	63
CT SCANNER.....	64
MRI SCANNER .....	65
LITHOTRIPSY.....	66
RADIATION-THERAPEUTIC.....	67
TRANSURETHRAL MICROWAVE THERMOTHERAPY.....	68
NUCLEAR MEDICINE .....	69
Nuclear Medicine-Diagnostic .....	69
Nuclear Medicine-Therapeutic .....	69
RESPIRATORY THERAPY .....	70
PULMONARY FUNCTION TESTING.....	71
ELECTROENCEPHALOGRAPHY .....	72
PHYSICAL THERAPY.....	73
Electromyography.....	73
OCCUPATIONAL THERAPY - ACUTE/GENERAL HOSPITALS .....	74
SPEECH-LANGUAGE PATHOLOGY .....	75
RECREATIONAL THERAPY - ACUTE/GENERAL HOSPITALS .....	76

## Section 200

### Chart of Accounts

AUDIOLOGY .....	77
OTHER PHYSICAL MEDICINE.....	78
PSYCHIATRIC/PSYCHOLOGICAL SERVICES - SPECIALTY HOSPITALS.....	79
Individual Therapy .....	79
Group Therapy .....	79
Family Therapy .....	79
Education .....	79
Psychological Testing .....	79
Electroconvulsive Therapy.....	79
Activity Therapy .....	79
Other Psychiatric/Psychological Therapies .....	79
RENAL DIALYSIS - INPATIENT .....	80
Hemodialysis .....	80
Peritoneal Dialysis .....	80
Patient Dialysis Training.....	80
Other Dialysis .....	80
RENAL DIALYSIS - OUTPATIENT .....	81
Hemodialysis - Outpatient.....	81
Peritoneal Dialysis - Outpatient.....	81
Patient Dialysis Training.....	81
Home Dialysis.....	81
Other Dialysis - Outpatient.....	81
ORGAN ACQUISITION.....	82
OTHER ANCILLARY SERVICES.....	83
Leukopheresis .....	83
Hyperbaric Chamber.....	83
RESEARCH .....	84
Education Expenses .....	85
NURSING EDUCATION.....	85
Registered Nurses .....	85
Licensed Vocational (Practical) Nurses .....	85
POSTGRADUATE MEDICAL EDUCATION - TEACHING PROGRAM.....	86
Approved Teaching Program .....	86
Non-Approved Teaching Program .....	86
OTHER HEALTH PROFESSION EDUCATION.....	87
School of Medical Technology .....	87
School of X-Ray Technology.....	87
School of Respiratory Therapy.....	87

## Section 200

### Chart of Accounts

Administrative Intern Program.....	87
Medical Records Librarian.....	87
COMMUNITY HEALTH EDUCATION.....	88
General Services .....	89
DIETARY SERVICES .....	89
CAFETERIA .....	90
LAUNDRY AND LINEN.....	91
SOCIAL SERVICES .....	92
HOUSING .....	93
Employee Housing .....	93
Non-Paid Worker Housing.....	93
Student Housing.....	93
PLANT OPERATIONS AND MAINTENANCE.....	94
Plant Operations.....	94
Plant Maintenance.....	94
Grounds.....	94
Security .....	94
Energy.....	94
AMBULANCE SERVICES.....	95
PARKING.....	96
HOUSEKEEPING .....	97
CENTRAL SERVICES AND SUPPLIES .....	98
PHARMACY .....	99
ORGAN ACQUISITION OVERHEAD .....	100
Fiscal Services .....	101
GENERAL ACCOUNTING .....	101
PATIENT ACCOUNTS, ADMITTING, AND REGISTRATION .....	102
Patient Accounting.....	102
Credit and Collection.....	102
Cashiering .....	102
Inpatient Admitting.....	102
Emergency Room Registration .....	102
Clinic Registration .....	102
Referred Ambulatory Registration.....	102
Other Outpatient Registration .....	102
Administrative Services .....	103
HOSPITAL ADMINISTRATION .....	103
Office of Hospital Administrator.....	103

## Section 200

### Chart of Accounts

Governing Board.....	103
Public Relations .....	103
Spiritual Care .....	103
Communications.....	103
Personnel .....	103
Management Engineering.....	103
Health Sciences Library .....	103
Auxiliary Groups.....	103
Fund Raising .....	103
COMMUNICATIONS .....	104
PERSONNEL .....	105
MANAGEMENT ENGINEERING .....	106
HEALTH SCIENCES LIBRARY .....	107
AUXILIARY GROUPS .....	108
FUND RAISING .....	109
PURCHASING AND STORES .....	110
Medical Staff Administration .....	111
MEDICAL RECORDS .....	111
MEDICAL STAFF ADMINISTRATION .....	112
Medical Photography and Illustration .....	112
Medical Staff Administration-Other.....	112
PHYSICIANS PART B SERVICES (REGULATED) .....	113
PHYSICIANS PART B SERVICES (UNREGULATED).....	114
PHYSICIAN SUPPORT SERVICES .....	115
NURSING ADMINISTRATION .....	116
In-service Education-Nursing.....	116
Nursing Administration-Other.....	116
Unassigned Expenses .....	117
DEPRECIATION AND AMORTIZATION .....	117
Land Improvements .....	117
Buildings and Improvements .....	117
Leasehold Improvements.....	117
Fixed Equipment.....	117
Intangibles.....	117
Movable Equipment.....	117
LEASES AND RENTALS.....	118
Land .....	118
Buildings and Improvements.....	118

## Section 200

### Chart of Accounts

Fixed Equipment.....	118
Movable Equipment.....	118
INSURANCE - HOSPITAL AND PROFESSIONAL MALPRACTICE.....	119
INSURANCE-OTHER .....	120
LICENSES AND TAXES (OTHER THAN INCOME TAXES) .....	121
INTEREST - SHORT TERM .....	122
INTEREST - LONG TERM.....	123
MEDICAL CARE REVIEW .....	124
PSRO .....	124
Other Medical Care Review .....	124
Holding Accounts .....	125
CENTRAL PATIENT TRANSPORTATION .....	125
NURSING FLOAT PERSONNEL .....	126
EMPLOYEE BENEFITS.....	127
DATA PROCESSING.....	128
Non-Operating Revenue and Expense .....	129
GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY.....	129
UNRESTRICTED CONTRIBUTIONS.....	129
DONATED SERVICES.....	129
INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS.....	130
UNRESTRICTED INCOME FROM ENDOWMENT FUNDS .....	130
UNRESTRICTED INCOME AND OTHER RESTRICTED FUNDS .....	130
TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED .....	130
TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING REVENUE .....	130
DOCTORS' PRIVATE OFFICE RENTAL REVENUE.....	131
OFFICE AND OTHER RENTAL REVENUE.....	131
RETAIL OPERATIONS REVENUE .....	131
OTHER NON-OPERATING REVENUE .....	131
DOCTORS' PRIVATE OFFICE RENTAL EXPENSES.....	131
OFFICE AND OTHER RENTAL EXPENSE .....	132
RETAIL OPERATIONS EXPENSE .....	132
OTHER NON-OPERATING EXPENSES .....	132
EXTRAORDINARY ITEMS .....	132

## **Section 200**

### **Chart of Accounts**

#### **PREFACE**

A Chart of Accounts is a listing of account titles, used in the compilation of financial data.

An outline of the required Chart of Accounts for hospitals is presented in this section with 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 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 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 revenue and expense accounts which have capitalized titles.

## Section 200 Chart of Accounts

### **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 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 Contractual Adjustments - Voluntary 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 Contractual Adjustments – Voluntary.

## Section 200 Chart of Accounts

Reporting Schedule

### **HSCRC UNCOMPENSATED CARE FUND**

Schedule GT

This account is charged with the amount of patient charges paid into, or received from, the HSCRC Uncompensated Care Fund. This account is used to calculate the proper Net Patient Revenue of the reporting hospital

### **CHARITY/UNCOMPENSATED CARE**

Schedule GT

Charity/Uncompensated Care-Hill-Burton

Charity/Uncompensated Care-Other

This account is charged with the differential between the amount based on the hospital's full established rates, of charity/uncompensated care patients' bills for hospital services and the amount (if any) to be received from such patients in payment for such services. This differential should be credited directly to the appropriate Accounts Receivable account, rather than to a Contractual Adjustment account, as such charity/uncompensated care discounts are readily determinable. Charges billed and uncollected for medically unnecessary services are not recognized by the Commission, as charity or uncompensated care and should not be charged to these accounts. Amounts resulting from medically unnecessary services should be charged to Administrative, Courtesy and Policy Discounts and Adjustments,

When the hospital receives lump-sum grants or subsidies (rather than specific payments for individual patient's bills) from government or voluntary agencies for the care of medically indigent patients, the amount of the lump-sum or grant or subsidy must be credited to "Restricted Donations and Grants for Indigent Care.

In order to distinguish properly between patients whose uncollectible bills should be considered as charity/uncompensated care write-off and patients whose uncollectible bills should be considered as bad debts, all patients should be classified at the time of admittance, or as soon after as it is possible, being charity/uncompensated (full or partial) paying patients. There may be some instances in which, because of complications unforeseen at the time of admission, the charges made to a patient turn out to be considerably greater than anticipated, and the patient is unable to pay the full amount. In such cases, the patient would be reclassified as a charity/uncompensated care patient, and the charges attributable to the unforeseen complications would be considered charity service. Uncollectible charges made to patients classified as paying patients - except for contractual adjustments, policy discounts and administrative adjustments - should be treated as credit losses, i.e., as bad debts.

## Section 200 Chart of Accounts

### **PATIENT CARE AND OTHER OPERATING EXPENSE ACCOUNTS- DESCRIPTION**

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**

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

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>Service Type</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Daily Hospital Services</u>		
	Medical/Surgical Acute	Number of Patient Days
	Pediatric Acute	Number of Patient Days
	Psychiatric Acute	Number of Patient Days
	Psychiatric Adult - Specialty - Hospitals	Number of Patient Days
	Psychiatric Child/Adolescent - Specialty Hospitals	Number of Patient Days
	Psychiatric Geriatric - Specialty Hospitals	Number of Patient Days
	Obstetrics Acute	Number of Patient Days
	Adolescent Dual Diagnosed – Specialty Hospital	Number of Patient Days
	Definitive Observation	Number of Patient Days
	Medical/Surgical Intensive Care	Number of Patient Days
	Coronary Care	Number of Patient Days
	Pediatric Intensive Care	Number of Patient Days
	Neo-Natal Intensive Care	Number of Patient Days
	Burn Care	Number of Patient Days
	Psychiatric Intensive Care	Number of Patient Days
	Other Intensive Care	Number of Patient Days
	Normal Newborns	Number of Normal Deliveries
	Premature Nursery	Number of Premature Patient Days
	Rehabilitation	Number of Patient Days
	Psychiatric Long-Term Care	Number of Patient Days
	Chronic Care	Number of Patient Days
	Residential Care	Number of Patient Days

## Section 200

### Chart of Accounts

<u>Service Type</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Ambulatory Services</u>		
	Emergency Services	RVUs
	Clinic Services	RVUs
	Clinic Services Primary	RVUs
	Observation Service	Number of Hours
	Ambulance Service Rebundled	RVUs
	Psychiatric Day and Night Care Services	Number of Visits
	Free Standing Emergency Services	Number of Visits
	Same Day Surgery	Number of Patients
	Ambulatory Surgery Procedure	RVUs
	Operating Room – Clinic	Minutes
<u>Ancillary Services</u>		
	Labor and Delivery Services	RVUs
	Operating Room	Number of Surgery Minutes
	Ambulatory Surgery Services	Number of Surgery Minutes
	Anesthesiology	Number of Anesthesia Minutes
	Medical Supplies Sold	EIPA
	Drugs Sold	EIPA
	Laboratory Services	RVUs
	Blood	RVUs
	Electrocardiography	RVUs
	Interventional Cardiovascular	RVUs
	Radiology-Diagnostic	RVUs
	CT Scanner	RVUs
	MRI Scanner	RVUs
	Lithotripsy	Number of Procedures
	Radiology-Therapeutic	RVUs
	Nuclear Medicine	RVUs
	Respiratory Therapy	RVUs
	Pulmonary Function Testing	RVUs
	Electroencephalography	RVUs
	Physical Therapy	RVUs
	Occupational Therapy	RVUs
	Speech-Language Pathology	RVUs
	Recreational Therapy	Number of Treatments

## Section 200

### Chart of Accounts

<u>Service Type</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
<u>Ancillary Services</u> (Con't)		
	Audiology	RVUs
	Other Physical Medicine	Number of Treatments
	Psychiatric/Psychological Services	Number of Treatments
	Renal Dialysis	Number of Treatments
	Organ Acquisition	Number of Treatments
	Leukopheresis	RVUs
	Hyperbaric Chamber	Hours of Treatment
<u>Unregulated Services</u>		
	Skilled Nursing Care	Number of Patient Days
	Free Standing Clinic	Number of Visits
	Home Health Services	Number of Visits
	Laboratory-Non Pat.	RVUs
	Renal Dialysis-Outpatient	Number of Treatments
	Physicians-Part B Services	Number of FTE's
	Certified Nurse Anesthetist	Number of CNA Minutes
<u>Other Operating Expenses</u>		
<u>Research</u>		
	Research	Number of Research Projects
<u>Education</u>		
	Nursing Education	Average Number of Nursing Students
	Post-Graduate Teaching Program	Number of FTE Students
	Other Health Profession Education	Average Number of Students
	Community Health Education	Number of Participants

## Section 200

### Chart of Accounts

#### General Services

Dietary Services	Number of Patient Meals
Cafeteria	Equivalent Number of Meals Served
Laundry and Linen	Number of Dry and Clean Pounds Processed
Social Services	Admissions
Housing	Average Number of Persons Housed
Plant Operations and Maintenance	Number of Gross Square Feet
Ambulance Services	Number of Occasions of Service
Parking	Number of Parking Spaces
Housekeeping	Hours Assigned
Central Services and Supply	EIPA
Pharmacy	EIPA
Organ Acquisition Overhead	Number of Organs

#### Fiscal Services

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

#### Administrative Services

Hospital Administration	EIPD
Purchasing and Stores	EIPD

#### Medical Care Administration

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
Medical Staff Administration	EIPD
HSCRC Regulated Physicians Part B Services (Non-Medicare)	Number of FTEs
Physician Support Services	Number of FTEs
Nursing Administration	Hours of Nursing Services Personnel

## Section 200

### Chart of Accounts

<u>Service Type</u>	<u>Cost Center</u>	<u>Standard Unit of Measure</u>
	Depreciation and Amortization	Not Applicable
	Leases and Rentals	Not Applicable
	Insurance-Hospital and Professional Malpractice	Not Applicable
	Insurance - Other	Not Applicable
	Licenses and Taxes (Other than Income Taxes)	Not Applicable
	Interest-Short Term	Not Applicable
	Interest-Long Term	Not Applicable

## Section 200 Chart of Accounts

### DAILY HOSPITAL SERVICES EXPENSES

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### CORONARY CARE

Myocardial  
Infarction  
Pulmonary  
Care  
Heart  
Transplant  
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

10/1/2024

**Section 200**  
**Chart of Accounts**  
Schedule D - Line D7

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### OTHER INTENSIVE CARE

Shock Trauma

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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### SKILLED NURSING CARE

Medicare-Certified

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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200 Chart of Accounts

### AMBULATORY SERVICE EXPENSES

#### EMERGENCY SERVICES

Emergency Room  
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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### ANCILLARY SERVICES EXPENSES

##### 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

## Section 200

### Chart of Accounts

#### OPERATING ROOM

General Surgery  
Open Heart Surgery  
Neurosurgery  
Orthopedic Surgery  
Kidney Transplant  
Other Organ Transplants  
Recovery Room  
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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### MEDICAL SUPPLIES SOLD

Medical Supplies-Billable

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, Operating Room, Ambulatory Surgery, Speech-Language Pathology, and Audiology, Interventional Radiology/Cardiovascular, Occupational Therapy, and Physical Therapy). The invoice/inventory cost of non-chargeable disposable supplies and equipment issued by the Central Services and Supplies cost center 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. The cost of reusable (non-disposable) medical and surgical supplies must be accounted for in the Central Services and Supplies cost center. 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

## Section 200

### Chart of Accounts

#### DRUGS SOLD

Drugs-Billable

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 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. 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 D27

## Section 200

### Chart of Accounts

#### LABORATORY SERVICES-REGULATED

Chemistry  
 Hematology  
 Immunology (Serology)  
 Microbiology (Bacteriology)  
 Procurement and Dispatch  
 Urine and Feces  
 Other Clinical Laboratories  
 Cytology  
 Histology  
 Autopsy  
 Other Pathological Laboratories  
 Blood-Whole  
 Blood-Plasma  
 Blood-Other  
 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,

## Section 200

### Chart of Accounts

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. Do not include in this amount the expenses incurred for blood derivatives. These expenses must be charged to pharmacy. 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. 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). If replacement blood is received by the hospital from the supplier is debited to the amount due the supplier (Accounts Payable) and credited to the patient's account (Accounts and Notes Receivable).

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### RADIOLOGY-DIAGNOSTIC

Ultrasonography

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

## Section 200 Chart of Accounts

### 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

## Section 200 Chart of Accounts

### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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.

##### Data Source

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

##### Reporting Schedule

Schedule D - Line D34

## Section 200 Chart of Accounts

### 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 Procedures

#### Data Source

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

#### Reporting Schedule

Schedule D - Line D57

## Section 200

### Chart of Accounts

#### NUCLEAR MEDICINE

Nuclear Medicine-Diagnostic

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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### PHYSICAL THERAPY

##### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### SPEECH-LANGUAGE PATHOLOGY

##### Function

The Speech-Language Pathology cost center provides evaluation and treatment to persons with impaired speech, language, cognitive-communication, or swallowing function. Speech-Language Pathology includes evaluation, treatment, and establishing plans of care to address areas of need. Specific Speech-Language Pathology services, which shall be implemented or supervised by a licensed speech-language pathologist, include but are not limited to diagnostic assessment and evaluation, treatment, and continued evaluation/periodic re-evaluation.

Diagnostic assessment and evaluation includes clinical appraisal of speech (articulation, voice, fluency, motor speech disorders), deglutition (clinical bedside dysphagia exams and instrumental dysphagia assessments, such as flexible endoscopic examination of swallowing or modified barium swallow studies), language competencies (expressive and receptive language domains), and underlying processes (speech perception, visual perception, motor skills, cognitive skills, memory, attention, etc.) through standardized and informal tests, and hearing screening. Treatment includes 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. Continued evaluation/periodic re-evaluation includes both standardized and informal procedures to monitor progress and verify current status.

Additional activities may include but are not limited to preparation of written diagnostic evaluative and special reports; provisions of extensive counseling and guidance individuals and their families; and maintaining specialized equipment utilized in evaluation and treatment such as assistive communication devices and speech prostheses.

##### 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 and disposable medical supplies must not be included here but accounted for in Medical Supplies Sold cost center. Included as direct expenses are salaries and wages, employee benefits, professional fees (non-physician), non-medical supplies, purchased services, other direct expenses, and transfers.

##### Standard Unit of Measure: Relative Value Units

Speech- Language pathology RVUs 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 estimated based on other comparable modalities or procedures.

##### Data Source

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

##### Reporting Schedule

Schedule D - Line D41

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### AUDIOLOGY

##### Function

The Audiology cost center provides and coordinates services to person's age newborns through geriatrics. Audiology evaluates individuals with auditory and vestibular complaints or symptoms (including, but not limited to, impaired hearing, tinnitus, dizziness, imbalance, sound intolerance, delayed speech and language, auditory processing problems, poor educational performance, or failed hearing and/or balance screening results), and aid in the diagnosis of vestibular disease/falls risk leading to vestibular rehabilitation. Audiology diagnoses hearing loss, identifies auditory disorders, and determines the possible etiology of auditory disorders.

Conducted evaluations include, case history (including previous assessments and diagnoses, diagnostic impressions, and management planning); physical examination of the ears and cranial nerve function, gait, and posture; qualitative and/or quantitative classification of communication abilities; assessment and impact of tinnitus and/or decreased sound tolerance; behavioral (psychometric or psychophysical), physical, and electrophysiological tests of hearing, auditory function, balance and vestibular function, and auditory processing that result in the formation of a diagnosis and subsequent management and treatment planning.

Audiologists collaborate with other healthcare providers, patients and their caregivers to integrate information, test results, and treatment recommendations to develop a comprehensive needs assessment for medical, educational, psychosocial, vocational, or other services. They also design and implement programs to prevent the onset or progression of hearing loss and identify individuals exposed to potentially adverse conditions.

##### Description

This cost center contains the direct expenses incurred in maintaining an Audiology program. The expense related to the sale of hearing aids and disposable medical supplies 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 (RVU) 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 estimated based on other comparable modalities or procedures.

##### Data Source

The **number** of RVU shall be obtained from an actual count maintained by the Audiology Cost Center.

##### Reporting Schedule

Schedule D - Line D43

## Section 200

### Chart of Accounts

#### 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

## Section 200 Chart of Accounts

### PSYCHIATRIC/PSYCHOLOGICAL SERVICES - SPECIALTY HOSPITALS

Individual Therapy  
Group Therapy  
Family Therapy  
Education  
Psychological Testing  
Electroconvulsive Therapy  
Activity Therapy  
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

## Section 200

### Chart of Accounts

#### RENAL DIALYSIS - INPATIENT

- Hemodialysis
- Peritoneal Dialysis
- Patient Dialysis Training
- 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

## Section 200

### Chart of Accounts

#### RENAL DIALYSIS - OUTPATIENT

Hemodialysis - Outpatient  
Peritoneal Dialysis - Outpatient  
Patient Dialysis Training  
Home Dialysis  
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

## Section 200

### Chart of Accounts

#### 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

## Section 200 Chart of Accounts

### OTHER ANCILLARY SERVICES

Leukopheresis  
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

## Section 200 Chart of Accounts

### 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

## Section 200

### Chart of Accounts

#### EDUCATION EXPENSES

##### NURSING EDUCATION

Registered Nurses

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

## Section 200 Chart of Accounts

### POSTGRADUATE MEDICAL EDUCATION - TEACHING PROGRAM

Approved Teaching Program

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

F3

## Section 200

### Chart of Accounts

#### OTHER HEALTH PROFESSION EDUCATION

School of Medical Technology  
School of X-Ray Technology  
School of Respiratory Therapy  
Administrative Intern Program  
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

## Section 200

### Chart of Accounts

#### 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.

##### 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

## Section 200

### Chart of Accounts

#### GENERAL SERVICES

##### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### HOUSING

Employee Housing  
Non-Paid Worker Housing  
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

## Section 200

### Chart of Accounts

#### PLANT OPERATIONS AND MAINTENANCE

Plant Operations  
 Plant Maintenance  
 Grounds  
 Security  
 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

## Section 200

### Chart of Accounts

#### 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

## Section 200 Chart of Accounts

### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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. 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

## Section 200

### Chart of Accounts

#### 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

## Section 200 Chart of Accounts

### 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

## Section 200

### Chart of Accounts

#### FISCAL SERVICES

##### 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 Days

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 C9

## Section 200

### Chart of Accounts

#### PATIENT ACCOUNTS, ADMITTING, AND REGISTRATION

- Patient Accounting
- Credit and Collection
- Cashiering
- Inpatient Admitting
- Emergency Room Registration
- Clinic Registration
- Referred Ambulatory Registration
- 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

## Section 200 Chart of Accounts

### ADMINISTRATIVE SERVICES

#### HOSPITAL ADMINISTRATION

Office of Hospital Administrator  
Governing Board  
Public Relations  
Spiritual Care  
Communications  
Personnel  
Management Engineering  
Health Sciences Library  
Auxiliary Groups  
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 (chaplaincy), 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

**Section 200**  
**Chart of Accounts****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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### MEDICAL STAFF ADMINISTRATION

##### MEDICAL RECORDS

###### Function

Medical Records includes the maintenance of a records system for the use, transportation, retrieval, storage and disposal of patient medical records; and the production of indices, abstracts and statistics for hospital management and medical staff uses. This function also includes tumor registry activities.

###### Description

This cost center contains the direct expenses incurred in maintaining the medical records function. Also, costs associated with microfilming of medical records shall be included in this account. 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 Inpatient Discharges (excluding nursery) plus one-eighth of total visits for Emergency Services, Clinic Services, Psychiatric Day and Night Care Services, Free Standing Clinic Services and Free Standing Emergency Services.

###### Data Source

The number of visits shall be the actual count maintained by the Emergency Services, Clinic Services, Psychiatric Day and Night Care Services, Free Standing Clinic Services and Free Standing Emergency Services cost centers. The number of discharges shall be the actual count maintained by Medical Records.

###### Reporting Schedule

Schedule C - Line C12

## Section 200

### Chart of Accounts

#### MEDICAL STAFF ADMINISTRATION

Medical Photography and Illustration

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. 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

## Section 200

### Chart of Accounts

#### 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.

##### 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

## Section 200 Chart of Accounts

### PHYSICIANS PART B SERVICES (UNREGULATED)

#### Function

This cost center is used to report the expenses associated with provided by unregulated physicians employed by the hospital.

#### Description

This cost center contains expenses associated with the provision of unregulated services by physicians reimbursed by the hospital. Expenses include salaries, wages, and employee benefits. Interns and Residents' salaries, (or stipends) must not be included here but rather in the Post Graduate Medical Education-Teaching Program.

#### 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 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

## Section 200

### Chart of Accounts

#### PHYSICIAN SUPPORT SERVICES

##### Function

This cost center is used to report the expenses associated with services to hospital patients provided by physician support personnel, Physician Assistants, and Certified Nurse Practitioners when employed by the hospital and not billing patients for their services.

##### Description

This cost center contains the expenses associated with 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

## Section 200

### Chart of Accounts

#### NURSING ADMINISTRATION

In-service Education-Nursing  
Nursing Administration-Other

##### 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 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

## Section 200

### Chart of Accounts

#### UNASSIGNED EXPENSES

##### DEPRECIATION AND AMORTIZATION

Land Improvements  
Buildings and Improvements  
Leasehold Improvements  
Fixed Equipment  
Intangibles  
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

## Section 200

### Chart of Accounts

#### LEASES AND RENTALS

Land  
Buildings and Improvements  
Fixed Equipment  
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

## Section 200 Chart of Accounts

### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### MEDICAL CARE REVIEW

PSRO

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

## Section 200

### Chart of Accounts

## HOLDING ACCOUNTS

### 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.

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### 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

## Section 200

### Chart of Accounts

#### DATA PROCESSING

##### Function

The Data processing cost center performs the operation of the hospital's electronic data processing system, including 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

## Section 200

### Chart of Accounts

#### NON-OPERATING REVENUE AND EXPENSE

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:

##### 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

##### 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

##### 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

## Section 200 Chart of Accounts

### 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

### 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

### 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

### 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

### 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

## Section 200

### Chart of Accounts

#### 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

#### 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

#### 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

#### 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

#### 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

## Section 200

### Chart of Accounts

#### 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

#### 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

#### 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

#### EXTRAORDINARY ITEMS

Cost Centers 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.