PREFACE .01

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

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

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

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

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

FUNCTIONAL AND RESPONSIBILITY CONCEPTS .02

In developing this Chart of Accounts, it was necessary to choose between functional and responsibility concepts of accounting. Both of these concepts result in the accumulation of the same amount of total costs. However, because organizational structures vary among hospitals, responsibility accounting would not allow for comparability. On the other hand, functions (Housekeeping, Dietary, Intensive Care, etc.) carried out by any hospital would be similar, thus a functional accounting system allows for comparability. For this reason, this Chart of Accounts is based upon functional accounting concepts.
The numerical coding system in the Chart of Accounts is based on the use of a six digit numbering system. Account numbers include four digits to the left of a decimal point which identify primary account classifications and two digits to the right, which identify secondary account classifications.

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

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

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

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

Balance Sheet Accounts

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

Daily Hospital and Ambulatory Services

The daily hospital and ambulatory services revenue allows the use of six digits—four to the left of the decimal and two to the right of the decimal. The digits to the left of the decimal represent the functional area serving the patient; the first digit to the right of the decimal represents the classification of service category of the patient service which the patient received and the second digit represents the primary payor for services rendered (Medicare—Part A, Blue Cross, Self Pay, etc.).
Ancillary Services Revenue  .033

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

Operating Expense  .034

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

Non-Operating Revenue and Expense  .035

Non-Operating revenue and expense consist of amounts not directly related to patient care, related patient services or the revenue and expense of related goods. The non-operating revenue and expense coding uses the four digits appearing to the left of the decimal point. The digits to the right of the decimal are available for the optional use of the hospital.
<table>
<thead>
<tr>
<th>FIRST DIGIT</th>
<th>SECOND DIGIT</th>
<th>THIRD DIGIT</th>
<th>FOURTH DIGIT</th>
<th>DECIMAL POINT</th>
<th>FIFTH AND SIXTH DIGITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Not Used</td>
<td>0 Unrestricted Fund</td>
<td>0 Not used</td>
<td>0 Mandated Reporting Level</td>
<td>.</td>
<td>Classification According to Hospital Needs</td>
</tr>
<tr>
<td>1 Asset</td>
<td>1 Unrestricted Fund</td>
<td>1</td>
<td>1</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td>2 Liability and Equity</td>
<td>2 Unrestricted Fund</td>
<td>2</td>
<td>2</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 Unrestricted Fund</td>
<td>3</td>
<td>3</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4 Unrestricted Fund</td>
<td>4</td>
<td>4</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5 Plant Replacement and Expansion Fund</td>
<td>5 Primary Sub-Classification</td>
<td>5 Optional Accounts</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6 Plant Replacement and Expansion Fund</td>
<td>6</td>
<td>6</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7 Specific Purpose Fund</td>
<td>7</td>
<td>7</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8 Endowment Fund</td>
<td>8</td>
<td>8</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9 Not Used</td>
<td>9</td>
<td>9</td>
<td>.</td>
<td></td>
</tr>
<tr>
<td>FIRST DIGIT</td>
<td>SECOND AND THIRD DIGITS</td>
<td>FOURTH DIGIT</td>
<td>FIFTH DIGIT</td>
<td>SIXTH DIGIT</td>
<td>SEVENTH AND EIGHTH DIGITS</td>
</tr>
<tr>
<td>------------</td>
<td>-------------------------</td>
<td>-------------</td>
<td>------------</td>
<td>------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>0</td>
<td>0 Not Used</td>
<td>0 Mandated Reporting Level</td>
<td>0 Inpatient-Acute Care</td>
<td>0 Medicare-Part A</td>
<td>0</td>
</tr>
<tr>
<td>1</td>
<td>1 Not Used</td>
<td>1</td>
<td>1 Inpatient-Intensive Care</td>
<td>1 Medicare-Part B</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>2 Not Used</td>
<td>2</td>
<td>2 Inpatient-Skilled Nursing Care</td>
<td>2 Medicaid</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>3 Daily Hospital and Ambulatory Services</td>
<td>3 Other</td>
<td>3 Other Government</td>
<td>3 Other</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>4 Ancillary Services</td>
<td>4</td>
<td>4 Outpatient-Emergency</td>
<td>4 Workman’s Compensation</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>5 Other Operating Revenue</td>
<td>5</td>
<td>5 Outpatient-Clinic</td>
<td>5 Blue Cross</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>6 Not Used</td>
<td>6</td>
<td>6 Outpatient-Other</td>
<td>6 Commercial Insurance</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>7 Home Health Care</td>
<td>7</td>
<td>7 Home Health Care</td>
<td>7 Charity/Uncompensation</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>8 Self Pay</td>
<td>8</td>
<td>8 Day Care</td>
<td>8 Self Pay</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>9 Other Non-Patient Non-Operating Revenue</td>
<td>9</td>
<td>9 Other</td>
<td>9 Other</td>
<td>9</td>
</tr>
</tbody>
</table>

**FIGURE II—NUMERICAL CODING SYSTEM—REVENUE ACCOUNTS**

- **SEVENTH AND EIGHTH DIGITS**: 
  - 0 Program Serving Patient
  - 1 Medicare-Part A
  - 2 Medicaid
  - 3 Other Government
  - 4 Workman’s Compensation
  - 5 Blue Cross
  - 6 Commercial Insurance
  - 7 Charity/Uncompensation
  - 8 Self Pay
  - 9 Other

- **SIXTH DIGIT**: 
  - 0 Medicare-Part A
  - 1 Medicare-Part B
  - 2 Medicaid
  - 3 Other Government
  - 4 Workman’s Compensation
  - 5 Blue Cross
  - 6 Commercial Insurance
  - 7 Charity/Uncompensation
  - 8 Self Pay
  - 9 Other

- **FIFTH DIGIT**: 
  - 0 Inpatient-Acute Care
  - 1 Inpatient-Intensive Care
  - 2 Inpatient-Skilled Nursing Care
  - 3 Inpatient-Other
  - 4 Outpatient-Emergency
  - 5 Outpatient-Clinic
  - 6 Outpatient-Other
  - 7 Home Health Care
  - 8 Day Care
  - 9 Other

- **FOURTH DIGIT**: 
  - 0 Mandated Reporting Level
  - 1
  - 2
  - 3
  - 4
  - 5 Optional Accounts
  - 6
  - 7
  - 8
  - 9

- **SECOND AND THIRD DIGITS**: 
  - 0 Not Used
  - 1 Not Used
  - 2 Not Used
  - 3
  - 4
  - 5 Classification by Function
  - 6
  - 7
  - 8
  - 9
The coding system for revenue provides for the use of 6 digits: four digits to the left of the decimal point and 2 digits to the right of the decimal point. In addition, for daily hospital service, ambulatory service and ancillary service revenue accounts only, positions seven and eight (third and fourth digits to the right of the decimal point) may be used for designating the program in which the patient is being served.

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

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

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

**Decimal Point**

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

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

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

- 0 - Medicare - Part A
- 1 - Medicare - Part B
- 2 - Medicaid
- 3 - Other Government
- 4 - Workmen's Compensation
- 5 - Blue Cross
- 6 - Commercial Insurance
- 7 - Charity/Uncompensated Care
- 8 - Self Pay
- 9 - Other
Seventh and Eighth digits - Reserved to designate program.

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

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

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

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

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

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

* Optional digits indicating program in which the patient is being served.
<table>
<thead>
<tr>
<th>FIRST DIGIT</th>
<th>SECOND AND THIRD DIGITS</th>
<th>FOURTH DIGIT (SEE NOTE BELOW)</th>
<th>DECIMAL POINT</th>
<th>FIFTH DIGIT</th>
<th>SIXTH DIGIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Not Used</td>
<td>0</td>
<td>0 Mandated Reporting</td>
<td></td>
<td>0 Salaries</td>
<td>0-9 Job Categories</td>
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<tr>
<td>1 Not Used</td>
<td>1</td>
<td>1</td>
<td></td>
<td>1 Salaries</td>
<td>0-9 Job Categories</td>
</tr>
<tr>
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<td>2</td>
<td>2</td>
<td></td>
<td>2 Employee Benefits</td>
<td>0-9 Type of Benefit</td>
</tr>
<tr>
<td>3 Not Used</td>
<td>3</td>
<td>3</td>
<td></td>
<td>3 Professional Fees</td>
<td>0-9 Type of Fee</td>
</tr>
<tr>
<td>4 Not Used</td>
<td>4</td>
<td>4</td>
<td></td>
<td>4 Medical and Surgical Supplies</td>
<td>0-9 Type of Supplies</td>
</tr>
<tr>
<td>5 Not Used</td>
<td>5 Classification by function</td>
<td>5 Optional Accounts</td>
<td></td>
<td>5 Non-Medical and Non-Surgical Supplies</td>
<td>0-9 Type of Supplies</td>
</tr>
<tr>
<td>6 Daily Hospital and Ambulatory Services</td>
<td>6</td>
<td>6</td>
<td>6 Utilities</td>
<td>0-9 Type of Utility</td>
<td></td>
</tr>
<tr>
<td>7 Ancillary Services</td>
<td>7</td>
<td>7</td>
<td>7 Purchased Services</td>
<td>0-9 Type of Service</td>
<td></td>
</tr>
<tr>
<td>8 Other Operating Expense</td>
<td>8</td>
<td>8</td>
<td>8 Other Direct Expenses</td>
<td>0-9 Classification by Type</td>
<td></td>
</tr>
<tr>
<td>9 Non-Operating Expense</td>
<td>9</td>
<td>9</td>
<td>9 Depreciation/Rent/Transfers</td>
<td>0-9 Classification by Type</td>
<td></td>
</tr>
</tbody>
</table>
Natural Classification of Expense

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

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

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

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

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

The major categories are as follows:

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

**.00, .10 Salaries and Wages**

If hospital management is to have maximum control over labor costs, close control of the number of man-hours paid is essential. Man-hours are a more stable measure of labor utilization than dollars, because man-hours are not affected by inflation. Also, when man-hours are compared to units of service, they can provide management with information that is useful both for internal control and external comparisons.
Full-time equivalent (FTE) employees must be reported by natural classification of salaries and wages. This requires that the hospital maintain a record of man-hours for all personnel whose compensation is included on the payroll including exempt personnel. The hospital must also maintain a record of man-hours for non-paid workers. These man-hour records must include separate records of worked man-hours worked, overtime worked, call-back hours worked, restricted on-call hours, hours spent in in-service education, and so forth. Non-worked man-hours will include paid vacations, holidays, paid sick leave, military leave, educational leave, bereavement or funeral leave, jury duty, paid lunchtime and so forth.

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

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

In those instances where the hospital has a policy to pay for a minimum number of hours whenever an employee is called back to work and the employee works less than the minimum number of hours, the worked time recorded will include only the number of hours actually worked. For example, a four hour minimum is guaranteed; the employee works two hours and returns home. The hospital will record only two hours as worked time.
Salaries and wages are defined as (1) all remuneration, payable in cash, for services performed by an employee for the hospital, and (2) the fair market value of donated services when there is the equivalent of an employer-employee relationship. The value of donated services may be evidenced by a contractual relationship which may provide the basis for valuation. If persons donating the services are not paid (or are paid less than fair market value of their services), the lay-equivalent salaries (or the difference between lay-equivalent salaries and salaries paid) must be reported as expense with the credit to non-operating revenue. Do not include services rendered by persons such as candy-stripers unless the hospital would actually hire someone to perform such services. Reimbursement of independent contractors such as private duty nurses must be excluded.

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

.01 Management and Supervision

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

.02 Technician and Specialist

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

.03 Registered Nurses

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

.04 Licensed Vocational (Practical) Nurses

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

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

.06 Physicians

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

.07 Intern, Resident and Fellow

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

.08 Non-Physician Medical Practitioners

Include in this classification individuals other than a licensed physician who, after adequate training and registration by the Maryland State Board of Medical Examiners, may perform certain duties that would otherwise be performed by persons licensed to practice medicine. Reference Hospital Guidelines for Utilizing Physician's Assistants published by the Maryland Hospital Education Institute.
.11 Environment, Hotel, and Food Service Employees
This classification includes personnel employed in providing basic services related to food and accommodations. They perform routine work of a non-technical nature and are subject to Federal wage and hour laws. Examples of job titles are maintenance man, housekeeping aide, cooks' helper, flatwork finisher, guard, food service worker, wall washer, and wash person.

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

.19 Other Employee Classifications
This classification includes personnel not included in the job classes described above.

.20 Employee Benefits .0372
The following employee benefits are to be included as direct costs of all cost centers whose employees received such benefits.

.21 FICA

.22 SUI and FUI (UIC)
These classifications are charged to the employer's portion of the Social Security tax, State Unemployment Insurance, and Federal Unemployment Insurance.

.23 Group Health Insurance
.24 Group Life Insurance
.25 Pension and Retirement
.26 Workmen's Compensation Insurance
.27 Union Health and Welfare
.28 Other Payroll Related Employee Benefits
.29 Employee Benefits (Non-Payroll Related)
Classifications .23 - .28 are to be charged with the cost of employee benefits specified by the respective account titles, classification .29 is to include non-payroll related employee benefits such as personal education, recreation, cultural activities, day care and cafeteria subsidy.

.30 Professional Fees .0373

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

.31 Medical Physicians

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

.32 Medical - Therapists and Other Non-Physicians

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

.33 Consulting and Management Fees

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

.34 Legal Fees
.35 Audit Fees
.39 Other Fees

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

.40 Medical and Surgical Supplies .0374

The following classifications are used to record the costs of various types of medical and surgical supplies used by a hospital. The fair market value of donated supplies is charged to these classifications if the commodity otherwise would be purchased by the hospital. An offsetting credit is made to "Donated Commodities" (Account 5760).
.41 Prostheses
The cost of replacements for parts of the body and substitutes or aids to permanently impaired functions of the body is charged to this classification. This includes such items as artificial limbs and eyes, dentures, bone plates, permanent braces, eye-glasses, implanted pacemakers, corrective footwear, etc. Also included are components used in the assembling and fitting of such items.

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

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

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

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

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

.50 Non-Medical and Non-Surgical Supplies
.51 Food - Meats, Fish and Poultry
.52 Food - Other
Food purchased for dietary, kitchen or the cafeteria should be charged to these classifications.

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

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

.58 Instruments and Minor Equipment

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

.59 Other Non-Medical and Non-Surgical Supplies

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

.60 Utilities  .0376

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

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

.70 Purchased Services  .0377

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

.80 Other Direct Expenses

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

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

.90 Depreciation/Rent

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

Interdepartmental Transfer of Direct Expense

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

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

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

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

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

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

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

### Balance Sheet Accounts

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<th>Account Title</th>
<th>Operating</th>
<th>Board Designated</th>
<th>Plant Replacement &amp; Expansion Fund</th>
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<tr>
<td>8614</td>
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<td>8615</td>
<td>Communications</td>
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<td>8617</td>
<td>Management Engineering</td>
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<td>8618</td>
<td>Health Sciences Library</td>
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<td>8621</td>
<td>Fund Raising</td>
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<tr>
<td>8690</td>
<td>PURCHASING AND STORES</td>
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#### MEDICAL CARE ADMINISTRATION

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Title</th>
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<tbody>
<tr>
<td>8710</td>
<td>MEDICAL RECORDS</td>
</tr>
<tr>
<td>8720</td>
<td>MEDICAL STAFF ADMINISTRATION</td>
</tr>
<tr>
<td>8723</td>
<td>Medical Photography and Illustration</td>
</tr>
<tr>
<td>8729</td>
<td>Medical Staff Administration-Other</td>
</tr>
<tr>
<td>8730</td>
<td>MEDICAL STAFF SERVICES</td>
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<tr>
<td>8740</td>
<td>PHYSICIAN SUPPORT SERVICES</td>
</tr>
<tr>
<td>8750</td>
<td>NURSING ADMINISTRATION</td>
</tr>
<tr>
<td>8751</td>
<td>In-service Education-Nursing</td>
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<td>8759</td>
<td>Nursing Administration-Other</td>
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#### UNASSIGNED EXPENSE

<table>
<thead>
<tr>
<th>Account Number</th>
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<tbody>
<tr>
<td>8810</td>
<td>DEPRECIATION AND AMORTIZATION</td>
</tr>
<tr>
<td>8811</td>
<td>Land Improvements</td>
</tr>
<tr>
<td>8812</td>
<td>Buildings and Improvements</td>
</tr>
<tr>
<td>8813</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>8814</td>
<td>Fixed Equipment</td>
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<tr>
<td>8815</td>
<td>Intangibles</td>
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<td>Movable Equipment</td>
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<tr>
<td>8820</td>
<td>LEASES AND RENTALS</td>
</tr>
<tr>
<td>8830</td>
<td>INSURANCE-HOSPITAL AND PROFESSIONAL MALPRACTICE</td>
</tr>
<tr>
<td>8840</td>
<td>INSURANCE-OTHER</td>
</tr>
<tr>
<td>8850</td>
<td>LICENSES AND TAXES (OTHER THAN INCOME TAXES)</td>
</tr>
<tr>
<td>Account Number</td>
<td>Revenue</td>
</tr>
<tr>
<td>----------------</td>
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<tr>
<td>8860</td>
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**OTHER OPERATING EXPENSES (Continued)**

<table>
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<tr>
<td>9010</td>
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<td>GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY</td>
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<td>UNRESTRICTED CONTRIBUTIONS</td>
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<td>DONATED SERVICES</td>
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<tr>
<td>9040</td>
<td></td>
<td></td>
<td>INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS</td>
</tr>
<tr>
<td>9050</td>
<td></td>
<td></td>
<td>UNRESTRICTED INCOME FROM ENDOWMENT FUNDS</td>
</tr>
<tr>
<td>9060</td>
<td></td>
<td></td>
<td>UNRESTRICTED INCOME FROM OTHER RESTRICTED FUNDS</td>
</tr>
<tr>
<td>9070</td>
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<td></td>
<td>TERM ENDOWMENT BECOMING UNRESTRICTED</td>
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<tr>
<td>9080</td>
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<td></td>
<td>TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING EXPENSE</td>
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<tr>
<td>9110</td>
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<td>DOCTOR'S PRIVATE OFFICE RENTAL REVENUE</td>
</tr>
<tr>
<td>9120</td>
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<td></td>
<td>OFFICE AND OTHER RENTAL REVENUE</td>
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<td>9130</td>
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<td></td>
<td>RETAIL OPERATIONS REVENUE</td>
</tr>
<tr>
<td>9150</td>
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<td></td>
<td>OTHER NON-OPERATING REVENUE</td>
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<tr>
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<td></td>
<td>DOCTOR'S PRIVATE OFFICE RENTAL EXPENSE</td>
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<td></td>
<td>OFFICE AND OTHER RENTAL EXPENSE</td>
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<td>RETAIL OPERATIONS EXPENSE</td>
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<td>OTHER NON-OPERATING EXPENSE</td>
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<td>PROVISION FOR INCOME TAXES</td>
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<td>9415</td>
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<td>EXTRAORDINARY ITEMS</td>
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<td>Account Number</td>
<td>Revenue</td>
<td>Expense</td>
<td>Description</td>
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<tr>
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<td>3610</td>
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<td>Skilled Nursing Care</td>
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<td>Medicare Non-Certified</td>
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<td>Free Standing Clinic Services</td>
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<td>Home Health Services</td>
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<td>7090</td>
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<td>Certified Nurse Anesthetist</td>
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<td>Laboratory—Non Patient</td>
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<td>4720</td>
<td>7720</td>
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<td>Renal Dialysis-Outpatient</td>
</tr>
<tr>
<td>9160</td>
<td>8760</td>
<td></td>
<td>Physicians Part B Services—Medicare and Other</td>
</tr>
</tbody>
</table>

Unregulated Services Revenue and Expense: 0.059
BALANCE SHEET

Unrestricted Fund Assets

Current Assets

1010 CASH
  1011 General Checking Accounts
  1012 Payroll Checking Accounts
  1013 Other Checking Accounts
  1014 Imprest Cash Funds
  1015 Savings Accounts
  1016 Certificates of Deposit
  1019 Other Cash Accounts

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

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

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

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

These accounts shall reflect the amounts due from hospital patients and their third party sponsors.
Separate accounts may be maintained for different levels of inpatient care (i.e., Acute and Intensive, Skilled Nursing, etc.) and outpatient care (i.e., Emergency Room, Clinic) and for different payors, if desired. This may be accomplished by the inclusion of digits to the right of the decimal.

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

1031 Inpatient Receivables-In-house
This account shall reflect all charges and credits (at the hospital's full established rates) for medical services rendered to patients still in hospital.

1032 Inpatient Receivables-Discharged and Unbilled
This account shall reflect all charges and credits, (at the hospital's full established rates) for medical services rendered to patients who have been discharged but not yet billed.

1033 Inpatient Receivables-Medicare-Discharged and Billed
This account should be used only if the hospital is not on the Periodic Interim Payment Program. The balance in this account reflects all unpaid charges billed to the Medicare intermediary. Direct billings to the Medicare inpatient (or to Medicaid) for deductibles, coinsurance, and other patient-chargeable items would also be included in this account if such billings were not included in Inpatient Receivables-Other (or Inpatient Receivables-Medicaid).

1034 Inpatient Receivables-Medicaid-Discharged and Billed
The balance in this account reflects all unpaid charges billed to Medicaid. Direct billings to the Medicaid inpatient (or to the Medicare intermediary) for deductibles, co-insurance, other patient-chargeable items and items under "Part B" Medicare coverage would also be included in this account if such billings were not included in Receivables-Other (or Inpatient Receivables-Medicare).
1035  Inpatient Receivables-Other-Discharged and Billed
Include in this account all unpaid billings for medical services and supplies provided to all non-Medicare inpatients. Direct billings to Medicare and Medicaid inpatients for deductibles, co-insurance, and other patient-chargeable items may also be included if they are not included elsewhere.

1036  Outpatient Receivables-Unbilled
This account reflects all unbilled charges and credits (at the hospital's full established rates) for medical services rendered to outpatients.

1037  Outpatient Receivables-Medicare
The balance in this account reflects all unpaid charges billed to the Medicare intermediary. Direct billings to the Medicare outpatient (or to Medicaid) for deductibles, co-insurance, and other patient-chargeable items would also be included in this account if such billings were not included in Outpatient Receivables-Other (or Outpatient Receivables-Medicaid).

1038  Outpatient Receivables-Medicaid
The balance in this account reflects all unpaid charges billed to Medicaid. Direct billings to the Medicaid outpatient (or to the Medicare intermediary) for deductibles, co-insurance, other patient-chargeable items, and "Part B" coverage, would also be included in this account if such billings are not included in Outpatient Receivables-Other (or Outpatient Receivables-Medicare).

1039  Outpatient Receivables-Other
Include in this account all unpaid billings for medical services and supplies provided to all non-Medicare, non-Medicaid outpatients. Direct billings to Medicare and Medicaid outpatients for deductibles, co-insurance, and other patient-chargeable items, may also be included if they are not included elsewhere.
### 1040 ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES AND THIRD-PARTY CONTRACTUALS

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>1041</td>
<td>Allowance for Bad Debts</td>
</tr>
<tr>
<td>1042</td>
<td>Allowance for Contractual Adjustments-Medicare</td>
</tr>
<tr>
<td>1043</td>
<td>Allowance for Contractual Adjustments-Medicaid</td>
</tr>
<tr>
<td>1044</td>
<td>Allowance for Contractual Adjustments-Blue Cross</td>
</tr>
<tr>
<td>1047</td>
<td>Allowance for Contractual Adjustments-Other</td>
</tr>
<tr>
<td>1049</td>
<td>Allowance for Other Adjustments</td>
</tr>
</tbody>
</table>

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

### 1050 RECEIVABLES FROM THIRD PARTY PAYORS

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>1051</td>
<td>PIP Clearing Account</td>
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<tr>
<td>1052</td>
<td>Other Receivables-Third Party Cost Report Settlement-Medicare</td>
</tr>
<tr>
<td>1053</td>
<td>Other Receivables-Third Party Cost Report Settlement-Medicaid</td>
</tr>
<tr>
<td>1059</td>
<td>Other Receivables-Third Party Cost Report Settlement-Other</td>
</tr>
</tbody>
</table>

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

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

### 1060 PLEDGES AND OTHER RECEIVABLES

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1061</td>
<td>Pledges Receivable</td>
</tr>
<tr>
<td>1062</td>
<td>Allowance for Uncollectible Pledges</td>
</tr>
<tr>
<td>1063</td>
<td>Grants and Legacies Receivable</td>
</tr>
<tr>
<td>1064</td>
<td>Interest Receivable</td>
</tr>
<tr>
<td>1065</td>
<td>Accounts and Notes Receivable-Staff, Employees, etc.</td>
</tr>
<tr>
<td>1066</td>
<td>Inter-company Advances-Current</td>
</tr>
<tr>
<td>1069</td>
<td>Other Receivables</td>
</tr>
</tbody>
</table>

These accounts reflect other amounts due to the Operating Fund for other than patient services.
1070  DUE FROM OTHER FUNDS
1072  Due from Board Designated Assets
1073  Due from Plant Replacement and Expansion Fund
1074  Due from Specific Purpose Fund
1075  Due from Endowment Fund

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

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

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

1090  PREPAID EXPENSES AND OTHER CURRENT ASSETS
1091  Prepaid Insurance
1092  Prepaid Interest
1093  Prepaid Rent
1094  Prepaid Pension Plan Expense
1095  Prepaid Taxes
1096  Prepaid Service Contracts
1097  Other Prepaid Expenses
1098  Deposits
1099  Other Current Assets
These prepaid assets and other current assets accounts represent costs incurred which are properly chargeable to a future accounting period. Other current assets not included elsewhere are also contained in these accounts.

**Board Designated Assets**

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

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

1200 LAND

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

1210 LAND IMPROVEMENTS
1211 Parking Lots
1219 Other Land Improvements

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

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

The cost of all buildings and subsequent additions used in hospital operations shall be charged to this account. Included are all architectural, consulting and legal fees related to the acquisition or construction of buildings. Interest paid during construction financing is a cost of the building and is included in this account.
1230    FIXED EQUIPMENT
1231    Hospital
1234    Clinic
1235    Student Housing Facility
1236    Employee Housing Facility
1237    Non-Paid Workers Housing Facility
1238    Skilled Nursing Facility
1239    Parking Structure

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

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

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

1240    LEASEHOLD IMPROVEMENTS

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

1250    EQUIPMENT
1251    Major Movable Equipment

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

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

Major movable equipment includes such items as automobiles and trucks, desks, beds, chairs, accounting machines, sterilizers, operating tables, oxygen tents and X-ray apparatus.
1259  Minor Movable Equipment

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

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

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

1260  CONSTRUCTION-IN-PROGRESS
1261  Buildings
1262  Fixed Equipment
1263  Major Movable Equipment
1264  Fees
1265  Insurance
1266  Interest

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

1270  ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS
1271  Parking Lots
1279  Other Land Improvements

1280  ACCUMULATED DEPRECIATION-BUILDINGS
1281  Hospital
1284  Clinic
1285  Student Housing Facility
1286  Employee Housing Facility
1287  Non-Paid Workers Housing Facility
1288  Skilled Nursing Facility
1289  Parking Structure
1290  ACCUMULATED DEPRECIATION-FIXED EQUIPMENT
1291  Hospital
1294  Clinic
1295  Student Housing Facility
1296  Employee Housing Facility
1297  Non-Paid Workers Housing Facility
1298  Skilled Nursing Facility
1299  Parking Structure

1310  ACCUMULATED DEPRECIATION-LEASEHOLD IMPROVEMENTS

1320  ACCUMULATED DEPRECIATION-EQUIPMENT
1321  Major Movable Equipment
1329  Minor Movable Equipment

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

Other Tangible Assets .0614

1330  INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT

1340  ACCUMULATED DEPRECIATION-INVESTMENTS IN NON-OPERATING PROPERTY, PLANT, AND EQUIPMENT

1350  OTHER TANGIBLE ASSETS
1351  Inter-company Advances, Non-Current
1352  Long Term Investments

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

1360 GOODWILL

1370 UNAMORTIZED BORROWING COSTS

1380 PREOPENING AND OTHER ORGANIZATIONAL COSTS
    1381 Pre-opening Costs
    1389 Other Organization Costs

1390 OTHER INTANGIBLE ASSETS

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

**Restricted Fund Assets**

**Plant Replacement and Expansion Fund Assets**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>CASH</td>
</tr>
<tr>
<td>1511</td>
<td>General Checking Accounts</td>
</tr>
<tr>
<td>1513</td>
<td>Other Checking Accounts</td>
</tr>
<tr>
<td>1515</td>
<td>Savings Accounts</td>
</tr>
<tr>
<td>1516</td>
<td>Certificates of Deposit</td>
</tr>
<tr>
<td>1519</td>
<td>Other Cash Accounts</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1520</td>
<td>INVESTMENTS</td>
</tr>
<tr>
<td>1521</td>
<td>U.S. Government Securities</td>
</tr>
<tr>
<td>1522</td>
<td>Other Current Investments</td>
</tr>
<tr>
<td>1523</td>
<td>Share of Pooled Investments</td>
</tr>
<tr>
<td>1529</td>
<td>Other Investments</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1550</td>
<td>OTHER TANGIBLE ASSETS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1560</td>
<td>PLEDGES AND OTHER RECEIVABLES</td>
</tr>
<tr>
<td>1561</td>
<td>Pledges Receivable</td>
</tr>
<tr>
<td>1562</td>
<td>Allowance for Uncollectible Pledges</td>
</tr>
<tr>
<td>1563</td>
<td>Grants and Legacies Receivable</td>
</tr>
<tr>
<td>1564</td>
<td>Interest Receivable</td>
</tr>
<tr>
<td>1569</td>
<td>Other Receivables</td>
</tr>
</tbody>
</table>

Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts.
1570  DUE FROM OTHER FUNDS
  1571  Due from Operating Fund
  1572  Due from Board Designated Assets
  1574  Due from Specific Purpose Fund
  1575  Due from Endowment Fund

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

Specific Purpose Fund Assets

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

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

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

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

1750  OTHER TANGIBLE ASSETS

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

Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts.
1770  DUE FROM OTHER FUNDS
   1771  Due from Operating Fund
   1772  Due from Board Designated Assets
   1773  Due from Plant Replacement and Expansion Fund
   1775  Due from Endowment Fund

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

Endowment Fund Assets  .0623

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

Cash restricted for endowment purposes is included in these accounts.

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

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

1830  INVESTMENT IN NON-OPERATING PROPERTY, PLANT AND EQUIPMENT

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

1850  OTHER TANGIBLE ASSETS

Accounts 1830 and 1840 include the cost (or fair market value at date of donation) of restricted property, plant, and equipment not used in hospital operations and accumulated depreciation thereon. Other tangible assets not included elsewhere.
Other tangible assets and the receivable and allowance balances of this fund are reflected in these accounts. Included in Account 1869 would be rent, dividends and trust income receivable.

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

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

The balance of these accounts must reflect the amounts due trade creditors and others for supplies and services purchased.
2030 ACCRUED COMPENSATION AND RELATED LIABILITIES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2031</td>
<td>Accrued Payroll</td>
</tr>
<tr>
<td>2032</td>
<td>Accrued Vacation, Holiday and Sick Pay</td>
</tr>
<tr>
<td>2033</td>
<td>Other Accrued Salaries and Wages Payable</td>
</tr>
<tr>
<td>2034</td>
<td>Non-Paid Workers Services Payable</td>
</tr>
<tr>
<td>2035</td>
<td>Federal Income Taxes Withheld</td>
</tr>
<tr>
<td>2036</td>
<td>Social Security Taxes Withheld and Accrued</td>
</tr>
<tr>
<td>2037</td>
<td>State Income Taxes Withheld</td>
</tr>
<tr>
<td>2038</td>
<td>Local Income Taxes Withheld</td>
</tr>
<tr>
<td>2039</td>
<td>Unemployment Taxes Payable</td>
</tr>
<tr>
<td>2041</td>
<td>Accrued Hospitalization Insurance Premiums</td>
</tr>
<tr>
<td>2042</td>
<td>Union Dues Payable</td>
</tr>
<tr>
<td>2049</td>
<td>Other Payroll Taxes and Deductions Payable</td>
</tr>
</tbody>
</table>

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

2050 OTHER ACCRUED EXPENSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2051</td>
<td>Interest Payable</td>
</tr>
<tr>
<td>2052</td>
<td>Rent Payable</td>
</tr>
<tr>
<td>2053</td>
<td>Property Taxes Payable</td>
</tr>
<tr>
<td>2054</td>
<td>Fees Payable-Medical Specialists</td>
</tr>
<tr>
<td>2055</td>
<td>Fees Payable-Other</td>
</tr>
<tr>
<td>2059</td>
<td>Other Accrued Expenses Payable</td>
</tr>
</tbody>
</table>

These accounts include the amounts of those current liabilities that have accumulated at the end of the month or accounting period because of expenses, incurred up to that time.
2060 ADVANCES FROM THIRD PARTY PAYORS
   2061 Advances-Medicare
   2062 Advances-Medicaid
   2063 Advances-Blue Cross
   2069 Advances-Other

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

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

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

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

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

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

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

2110 OTHER CURRENT LIABILITIES
   2111 Deferred Income-Patient Deposits
   2112 Deferred Income-Tuition and Fees
   2113 Deferred Income-Other
Deferred income is defined as income received or accrued which is applicable to services to be rendered within the next accounting period and/or the current year's effect of deferred income items classified as non-current liabilities. Deferred income applicable to accounting periods extending beyond the next accounting period should be included in Accounts 2120–2140 (Deferred Credits and Other Liabilities) or in Account 2270 (Other Non-Current Liabilities).

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

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

Deferred Credits and Other Liabilities
2120 DEFERRED INCOME TAXES
2121 Deferred Taxes Payable-Federal
2122 Deferred Taxes Payable-State
2123 Deferred Taxes Payable-Local

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

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

2140 OTHER DEFERRED CREDITS
This account should reflect all deferred credits not specifically identified elsewhere.
### Long Term Debt 0633

- **2210** MORTGAGES PAYABLE
- **2220** CONSTRUCTION LOANS
- **2230** NOTES UNDER REVOLVING CREDIT
- **2240** CAPITALIZED LEASE OBLIGATIONS
- **2250** BONDS PAYABLE
- **2260** INTERCOMPANY INDEBTEDNESS, NON-CURRENT
- **2270** OTHER NON-CURRENT LIABILITIES

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

### Board Designated Liabilities 0634

- **2480** DUE TO OTHER FUNDS
  - **2483** Due to Plant Replacement and Expansion Fund
  - **2484** Due to Specific Purpose Fund
  - **2485** Due to Endowment Fund

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

### Restricted Fund Liabilities 064

### Plant Replacement and Expansion Fund Liabilities 0641

- **2580** DUE TO OTHER FUNDS
  - **2581** Due to Operating Fund
  - **2582** Due to Board Designated Assets
  - **2584** Due to Specific Purpose Fund
  - **2585** Due to Endowment Fund

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

### Specific Purpose Fund Liabilities 0642

- **2780** DUE TO OTHER FUNDS
  - **2781** Due to Operating Fund
  - **2782** Due to Board Designated Assets
  - **2783** Due to Plant Replacement and Expansion Fund
  - **2785** Due to Endowment Fund

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

2810  MORTGAGES PAYABLE

2870  OTHER NON-CURRENT LIABILITIES

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

2880  DUE TO OTHER FUNDS

2881  Due to Operating Fund

2882  Due to Board Designated Assets

2883  Due to Plant Replacement and Expansion Fund

2884  Due to Specific Purpose Fund

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

Fund Balances

Non-Profit

Unrestricted Fund Balances

2290  FUND BALANCE

2292  Depreciation Funds

2294  Transfers from Restricted Funds for Capital Outlay

2294  Value of Donated Property, Plant and Equipment

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

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

Depreciation Funds (Account 2292) represents amounts restricted by third party payors for replacement of specified assets.
Plant Replacement and Expansion and Fund Balance

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

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

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

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

Specific Purpose Fund Balance

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

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

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

Account 2796 reflects the fair market value at the date of donation of donor restricted property, plant and equipment.
Endowment Fund Balance

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

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

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

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

Investor-Owned Corporation .0652

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

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

Investor-Owned Partnership or Sole Proprietor .0653

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

The total of these accounts represents the net assets of the Partnership or Sole Proprietor.
An Income Statement is an accounting statement which reflects the financial results of a hospital during an accounting period. The data for this statement are accumulated in the revenue and expense accounts.

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

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

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

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

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

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

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

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

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

1. DAILY HOSPITAL SERVICES

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

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

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

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

b. Definitive Observation - This group of accounts (3280–3290) is used to record the gross revenue measured in terms of the hospital's full established rates earned from daily hospital services provided to patients who are in a phase of illness more intensive than acute care but not sufficiently intensive to require admission to an intensive care unit of a hospital.

c. Intensive Care - This group of accounts (3000–3490) is used to record the gross revenues measured in terms of the hospital's full established rates earned from inpatient intensive care services provided in a hospital unit to patients which require extraordinary observation and care on a concentrated and continuous basis.

d. Nursery - This group of accounts (3500–3590) is used to record gross revenues measured in terms of the hospital's full established rates earned from nursery services provided to newborn infants which require routine and premature care.

e. Sub-Acute Care - This group of accounts (3600–3680) is used to record the gross revenues measured in terms of the hospital's full established rates earned from services provided to patients who require a level of nursing care less than acute, including residential care.

2. AMBULATORY SERVICES

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

3. ANCILLARY SERVICES

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

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

5. OTHER OPERATING REVENUE

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

6. DEDUCTIONS FROM REVENUE

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

7. UNREGULATED SERVICES

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

Operating Revenue Accounts-Description .072
Patient Revenue Account Descriptions .0721

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

DAILY HOSPITAL CARE SERVICES-ACUTE CARE REVENUE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Reporting Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>3010</td>
<td>MEDICAL/SURGICAL ACUTE</td>
<td>Schedule RSA</td>
</tr>
<tr>
<td>3170</td>
<td>PEDIATRIC ACUTE</td>
<td>Schedule RSA</td>
</tr>
<tr>
<td>3210</td>
<td>PSYCHIATRIC ACUTE</td>
<td>Schedule RSA</td>
</tr>
<tr>
<td>3250</td>
<td>OBSTETRICS ACUTE</td>
<td>Schedule RSA</td>
</tr>
</tbody>
</table>
DAILY HOSPITAL SERVICES-DEFINITIVE OBSERVATION REVENUE

3280 DEFINITIVE OBSERVATION Schedule RSA

DAILY HOSPITAL SERVICES-INTENSIVE CARE REVENUE

3310 MEDICAL/SURGICAL INTENSIVE CARE Schedule RSA
3330 CORONARY CARE Schedule RSA
3331 Myocardial Infarction
3332 Pulmonary Care
3333 Heart Transplant
3339 Other Coronary Care
3350 PEDIATRIC INTENSIVE CARE Schedule RSA

3370 NEO-NATAL INTENSIVE CARE Schedule RSA
3380 BURN CARE Schedule RSA
3390 PSYCHIATRIC INTENSIVE CARE Schedule RSA
3410 OTHER INTENSIVE CARE
3411 Shock Trauma Schedule RSA
3412 Oncology Schedule RSA

DAILY HOSPITAL SERVICES-NURSERY REVENUE

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

DAILY HOSPITAL SERVICES-REHABILITATION REVENUE

3620 REHABILITATION Schedule RSA

DAILY HOSPITAL SERVICES-SUB-ACUTE CARE REVENUE

3640 INTERMEDIATE CARE Schedule RSA
3650 RESIDENTIAL CARE None
## Ambulatory Services

### Emergency Services
- **3710** EMERGENCY SERVICES
  - **3711** Emergency Room
  - **3719** Other Emergency Services
- **3720** CLINIC SERVICES
  - **3721** Allergy Clinic
  - **3722** Cancer Clinic
  - **3723** Cardiology Clinic
  - **3724** Dental Clinic
  - **3725** Dermatology Clinic
  - **3726** Diabetic Clinic
  - **3727** Drug Abuse Clinic
  - **3728** Ear, Nose, and Throat Clinic
  - **3729** Eye Clinic
  - **3731** General Medicine Clinic
  - **3732** Obstetrics/Gynecology Clinic
  - **3733** Orthopedic Clinic
  - **3734** Pediatric Clinic
  - **3735** Physical Medicine
  - **3736** Psychiatric Clinic
  - **3737** Surgery Clinic
  - **3738** Urology Clinic
  - **3739** Venereal Disease Clinic
  - **3750** Observation Service
  - **3880** Other Clinic Services

### Psychiatric Day and Night Care Services
- **3940** PSYCHIATRIC DAY AND NIGHT CARE SERVICES

### Observation
- **3950** OBSERVATION

### Free Standing Emergency Service
- **3960** FREE STANDING EMERGENCY SERVICE

## Ancillary Services Revenue

### Labor and Delivery Services
- **4010** LABOR AND DELIVERY SERVICES

### Operating Room
- **4040** OPERATING ROOM
  - **4041** General Surgery
  - **4042** Open Heart Surgery
  - **4043** Neurosurgery
  - **4044** Orthopedic Surgery
  - **4045** Kidney Transplant
  - **4046** Other Organ Transplant
  - **4047** Recovery Room
  - **4049** Other Surgical Services

### Ambulatory Surgery Services
- **4050** AMBULATORY SURGERY SERVICES

### Same Day Surgery
- **4060** SAME DAY SURGERY

### Operating Room – Clinic
- **4070** OPERATING ROOM – CLINIC

### Anesthesiology
- **4080** ANESTHESIOLOGY

### Certified Nurse Anesthetist
- **4090** CERTIFIED NURSE ANESTHETIST

### Medical Supplies Sold
- **4110** MEDICAL SUPPLIES SOLD
  - **4111** Medical Supplies-Billable
  - **4112** Medical Supplies-Non-Billable
<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
<th>Schedule</th>
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<tbody>
<tr>
<td>4150</td>
<td>DRUGS SOLD</td>
<td>Schedule RSC</td>
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<tr>
<td>4151</td>
<td>Drugs-Billable</td>
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<td>4152</td>
<td>Drugs-Non-Billable</td>
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<tr>
<td>4210</td>
<td>LABORATORY SERVICES</td>
<td>Schedule RSB</td>
</tr>
<tr>
<td>4211</td>
<td>Chemistry</td>
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<td>4212</td>
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<tr>
<td>4213</td>
<td>Immunology (Serology)</td>
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<tr>
<td>4214</td>
<td>Microbiology (Bacteriology)</td>
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<tr>
<td>4215</td>
<td>Procurement and Dispatch</td>
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<tr>
<td>4216</td>
<td>Urine and Feces</td>
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<tr>
<td>4219</td>
<td>Other Clinical Laboratories</td>
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## CHART OF ACCOUNTS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>4231</td>
<td>Cytology</td>
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<td>Histology</td>
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<td>4233</td>
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<tr>
<td>4234</td>
<td>Other Pathological Laboratories</td>
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<tr>
<td>4250</td>
<td>BLOOD</td>
<td></td>
</tr>
<tr>
<td>4251</td>
<td>Blood-Whole</td>
<td>RSB</td>
</tr>
<tr>
<td>4252</td>
<td>Blood-Plasma</td>
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</tr>
<tr>
<td>4253</td>
<td>Blood-Other Components</td>
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</tr>
<tr>
<td>4259</td>
<td>Blood Storing and Processing</td>
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<tr>
<td>4290</td>
<td>ELECTROCARDIOGRAPHY</td>
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<tr>
<td>4310</td>
<td>INTERVENTIONAL RADIOLOGY/CARDIOVASCULAR</td>
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<tr>
<td>4320</td>
<td>RADIOLOGY-DIAGNOSTIC</td>
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<tr>
<td>4321</td>
<td>Angiocardiography</td>
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<td>4322</td>
<td>Ultrasonography</td>
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<tr>
<td>4339</td>
<td>Radiology-Diagnostic-Other</td>
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<td>CT SCANNER</td>
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<td>4350</td>
<td>MRI SCANNER</td>
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<td>4355</td>
<td>LITHOTRIPSY</td>
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<td>4360</td>
<td>RADIOLOGY-THERAPEUTIC</td>
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<td>4380</td>
<td>NUCLEAR MEDICINE</td>
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<tr>
<td>4381</td>
<td>Nuclear Medicine-Diagnostic</td>
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<tr>
<td>4382</td>
<td>Nuclear Medicine-Therapeutic</td>
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<td>4420</td>
<td>RESPIRATORY THERAPY</td>
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<td>4440</td>
<td>PULMONARY FUNCTION TESTING</td>
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<td>ELECTROENCEPHALOGRAPHY</td>
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<td>4510</td>
<td>PHYSICAL THERAPY</td>
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<td>4511</td>
<td>Electromyography</td>
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<td>OCCUPATIONAL THERAPY</td>
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<td>SPEECH-LANGUAGE PATHOLOGY</td>
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<td>4580</td>
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<td>OTHER PHYSICAL MEDICINE</td>
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<td>PSYCHIATRIC/PSYCHOLOGICAL SERVICES</td>
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<td>4671</td>
<td>Individual Therapy</td>
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<td>4673</td>
<td>Family Therapy</td>
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<tr>
<td>4674</td>
<td>Bio-Feedback</td>
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<td>4675</td>
<td>Psychological Testing</td>
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<tr>
<td>4676</td>
<td>Electric Shock</td>
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<tr>
<td>4689</td>
<td>Other Psychiatric/Psychological Services</td>
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<tr>
<td>4710</td>
<td>RENAL DIALYSIS</td>
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<tr>
<td>4711</td>
<td>Hemodialysis</td>
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<td>Peritoneal Dialysis</td>
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<td>Patient Dialysis</td>
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<td>Home Dialysis</td>
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<tr>
<td>4719</td>
<td>Other Dialysis</td>
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<tr>
<td>4730</td>
<td>KIDNEY ACQUISITION</td>
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<tr>
<td>4910</td>
<td>OTHER ANCILLARY SERVICES</td>
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</tbody>
</table>
4911 Leukopheresis Schedule RSC
4912 Hyperbaric Chamber Schedule RSC

ADMISSIONS SERVICES REVENUE
4990 ADMISSIONS SERVICES Schedule RSB

Other Operating Revenue Account Descriptions .0722

5020 TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES Schedule F1

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

5220 NURSING EDUCATION Schedule F2
5221 Registered Nurses
5222 Licensed Vocational (Practical) Nurses

5240 POSTGRADUATE MEDICAL EDUCATION Schedules P4A to P4G
5241 Approved Teaching Program
5242 Non-Approved Teaching Program

5260 OTHER HEALTH PROFESSION EDUCATION Schedule F3
5261 School of Medical Technology
5262 School of X-Ray Technology
5263 School of Respiratory Therapy
5264 Administrative Intern Program
5265 Medical Records Librarian

5270 COMMUNITY HEALTH EDUCATION Schedule F4

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

5280 TRANSFERS FROM RESTRICTED FUNDS FOR EDUCATIONAL ACTIVITIES Schedules F2, F3, F4

This account reflects the amounts of transfers from restricted funds to the Operating Fund to match expenses incurred in the current period by the Operating Fund for restricted educational activities. Separate accounts must be maintained for each specific restricted fund activity or group of activities for which separate accounting is required by law or grant or donation agreement.
5320  CAFETERIA SALES  Schedule E7
This account is used for the revenues earned in the hospital cafeteria for meals served to employees and others. Also included is revenue from employees and others for meals, even if the hospital does not operate a formal cafeteria.

5330  LAUNDRY AND LINEN SERVICES REVENUE  Schedule C - Line C2
This account shall be credited for revenues earned by providing laundry services to other organizations (both related and unrelated) and to employees and students housed on property.

5330  SOCIAL SERVICES REVENUE  Schedule C - Line C3
This account shall be credited for revenues earned by providing social services to patients and others.

5360  HOUSING REVENUE  Schedule E9
  5360  Employee Housing
  5363  Student Housing
This account is used to record revenue from room (or cot) rentals provided for employees and students.

5430  AMBULANCE SERVICES REVENUE  Schedule E1
This account is credited for revenues for providing ambulance services to the ill and injured.

5440  PARKING REVENUE  Schedule E2
Amounts received from visitors, employees and others in payment of parking privileges shall be recorded in this account.

5450  HOUSEKEEPING SERVICES REVENUE  Schedule C - Line C6
This account shall be credited for revenues earned by providing housekeeping services to other organizations (both related and non-related).
5610 TELEPHONE AND TELEGRAPH REVENUE  
Schedules C - Line C11, E6

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

5620 DATA PROCESSING SERVICES REVENUE  
Schedule E4

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

5690 PURCHASING SERVICES REVENUE  
Schedule C - Line C4

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

5710 SALE OF ABSTRACTS/MEDICAL RECORDS  
Schedule G

This account is credited for medical records, transcripts and abstract fees.
5760 DONATED COMMODITIES

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

5770 DONATED BLOOD

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

5780 CASH DISCOUNTS ON PURCHASES

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

5790 SALE OF SCRAP AND WASTE

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

5810 REBATES AND REFUNDS

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

5820 VENDING MACHINE COMMISSIONS

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

5830 OTHER COMMISSIONS

Commissions earned by the hospital, other than commissions from coin-operated telephones and vending machines shall be recorded in this account.
5840  TELEVISION RENTALS  Schedule E5
This account shall be used to record the revenues from television and radio rentals, when the activity is hospital conducted.

5850  NON-PATIENT ROOM RENTALS  Schedule G
This account is used to record revenue from room or (cot) rentals charged to non-patients.

5860  MANAGEMENT SERVICES REVENUE  Schedule C - Line C11
This account shall be credited for revenue earned by providing management services to other organizations (both related and non-related).

5865  HSCRC REGULATED PHYSICIANS PART B SERVICES (REGULATED)  Schedule P2
This account shall be used to record revenue from regulated Physicians Part B Services.

5870  OTHER OPERATING REVENUE  Schedule G
This account shall be credited with Other Operating revenue not included elsewhere.

5886  PHYSICIANS PART B SERVICES (UNREGULATED)  Schedule UR5
This account shall be used to record revenue from unregulated Physicians Part B Services.
This account reflects the amounts of transfers from restricted funds to the Operating Fund to match expenses incurred in the current period by the Operating Fund for restricted fund activities other than the transfers from restricted funds recorded in Account 5020 (Transfers from Restricted Funds for Research Expenses) and Account 5280 (Transfers from Restricted Funds for Education Expenses).

Deductions from Revenue .0723

Account 5909 shall be used to accumulate the hospital's periodic estimates of the amounts of accounts and notes receivables from all receivables that are likely to be credit losses.
Because hospitals experience different bad debt patterns with various classes or types of patients, it is recommended that the computation of the estimate (provision) take into consideration these differences. Sub-accounts may be established in order to reflect the differences more accurately. The hospital may use any Provision for Bad Debt Sub-accounts which will enable a more accurate estimate of credit losses.

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

1) The amount of the retention in year-end program accounts receivable should be estimated and reflected in the accounting records by debiting the contractual adjustment account and crediting appropriate Allowance for Contractual Adjustments account (1040).

2) The Contractual Adjustments account should be adjusted to reflect cost reimbursement settlement, with the offsetting debit or credit going to the appropriate Receivables from Third Party Payors account (1050) or Payable to Third Party Payors account (2070).
Prior period contractual revenue adjustments normally would also be reflected in these accounts rather than in the Fund Balance or Retained Earnings accounts. (Please refer to the AICPA Hospital Audit Guide for a more extensive discussion of accounting for prior contractual revenue adjustments.)

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

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

5941 CONTRA CTUAL ADJUSTMENTS - VOLUNTARY

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

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

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Schedule GT</th>
</tr>
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<tbody>
<tr>
<td>5945</td>
<td>HSCRC Uncompensated Care Fund</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>5950</td>
<td>CHARITY/UNCOMPENSATED CARE</td>
</tr>
<tr>
<td>5951</td>
<td>Charity/Uncompensated Care-Hill-Burton</td>
</tr>
<tr>
<td>5959</td>
<td>Charity/Uncompensated Care-Other</td>
</tr>
</tbody>
</table>

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, Account 5970.

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" (Account 5960).
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.

**5960 RESTRICTED DONATIONS AND GRANTS FOR INDIGENT CARE**

This account is credited with voluntary and governmental agency grants or subsidies for the care of medically indigent patients during the current accounting period.

**5970 ADMINISTRATIVE, COURTESY AND POLICY DISCOUNTS AND ADJUSTMENTS**

This account shall be charged or credited for write-offs, of debit or credit balances in patients' accounts in which the cost of billing or refunding exceeds the amount of the account balance. In addition, reductions in the nature of courtesy allowances and employee discounts from the hospital's established rates for services rendered must be charged to this account and credited to the appropriate Accounts Receivable account.
5980 OTHER DEDUCTIONS FROM REVENUE

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

5990 PROSPECTIVE RATE ADJUSTMENTS

This account shall be charged or credited for adjustments due to revenue lost or gained due to variances from approved rates (price variance) and variances in approved volumes (volume variance). Revenue lost due to negative variances in rates and underachieving in approved volumes will be recouped, wholly or in part, by the hospital through increases in prospective rates. Similarly, revenue gained due to positive variances in rates and overachieving in approved volumes will be paid back, wholly, or in part by the hospital through reductions in prospective rates.
Expenses are expired costs, that is, costs that have been used up in carrying on some activity during the accounting period and from which no future measurable benefit will be obtained.

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

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

1. **PATIENT SERVICE EXPENSE**

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

2. **OTHER OPERATING EXPENSE**

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

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.
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.

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<tr>
<th>Account Number</th>
<th>Cost Center</th>
<th>Standard Unit of Measure</th>
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<tbody>
<tr>
<td>Daily Hospital Services</td>
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<tr>
<td>6010</td>
<td>Medical/Surgical Acute</td>
<td>Number of Patient Days</td>
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<tr>
<td>6170</td>
<td>Pediatric Acute</td>
<td>Number of Patient Days</td>
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<td>6210</td>
<td>Psychiatric Acute</td>
<td>Number of Patient Days</td>
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<tr>
<td>6220</td>
<td>Psychiatric Adult - Specialty - Hospitals</td>
<td>Number of Patient Days</td>
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<tr>
<td>6230</td>
<td>Psychiatric Child/Adolescent - Specialty Hospitals</td>
<td>Number of Patient Days</td>
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<td>6240</td>
<td>Psychiatric Geriatric - Specialty Hospitals</td>
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</tr>
<tr>
<td>6250</td>
<td>Obstetrics Acute</td>
<td>Number of Patient Days</td>
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<td>6260</td>
<td>Adolescent Dual Diagnosed – Specialty Hospital</td>
<td>Number of Patient Days</td>
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<tr>
<td>6280</td>
<td>Definitive Observation</td>
<td>Number of Patient Days</td>
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<tr>
<td>6310</td>
<td>Medical/Surgical Intensive Care</td>
<td>Number of Patient Days</td>
</tr>
<tr>
<td>6330</td>
<td>Coronary Care</td>
<td>Number of Patient Days</td>
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<td>Pediatric Intensive Care</td>
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<td>6370</td>
<td>Neo-Natal Intensive Care</td>
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<td>Burn Care</td>
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<td>6390</td>
<td>Psychiatric Intensive Care</td>
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<td>Psychiatric/Psychological Services</td>
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<td>Renal Dialysis-Outpatient</td>
<td>Number of Treatments</td>
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<td>Certified Nurse Anesthetist</td>
<td>Number of CNA Minutes</td>
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<td><strong>Other Operating Expenses</strong></td>
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<td>Average Number of Nursing Students</td>
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<td>Number of FTE Students</td>
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<td>8310 Dietiary Services</td>
<td>Number of Patient Meals</td>
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<td>8330 Laundry and Linen</td>
<td>Number of Dry and Clean Pounds Processed</td>
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<td>Average Number of Persons Housed</td>
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<td>8410 Plant Operations and Maintenance</td>
<td>Number of Gross Square Feet</td>
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<td>Number of Occasions of Service</td>
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<td>Hours Assigned</td>
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<tr>
<td>8480 Organ Acquisition Overhead</td>
<td>Number of Organs</td>
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</table>

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

| Administrative Services                                                         |                                                                 |                                                                 |
| 8610 Hospital Administration                                                     | EIPD                                                            |                                                                 |
| 8690 Purchasing and Stores                                                       | EIPD                                                            |                                                                 |

<p>| Medical Care Administration                                                      |                                                                 |                                                                 |
| 8710 Medical Records                                                             | Number of Inpatient Discharges plus 1/8 of Total Visits for Emergency Services, Clinic Services, Psychiatric Day Care Services, Freestanding Clinic Services and Freestanding Emergency Services |                                                                 |
| 8720 Medical Staff Administration                                                | EIPD                                                            |                                                                 |
| 8730 HSCRC Regulated Physicians Part B Services (Non-Medicare)                  | Number of FTEs                                                  |                                                                 |
| 8740 Physician Support Services                                                  | Number of FTEs                                                  |                                                                 |
| 8750 Nursing Administration                                                      | Hours of Nursing Services Personnel                             |                                                                 |</p>
<table>
<thead>
<tr>
<th>Account Number</th>
<th>Cost Center</th>
<th>Standard Unit of Measure</th>
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<td>8810</td>
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<td>8840</td>
<td>Insurance - Other</td>
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<td>Licenses and Taxes (Other than Income Taxes)</td>
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<td>8860</td>
<td>Interest-Short Term</td>
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<tr>
<td>8870</td>
<td>Interest-Long Term</td>
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</table>
Daily Hospital Services Expenses

| 6010 | MEDICAL/SURGICAL ACUTE |

**Function**

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

- Serving and feeding of patients;
- Collecting sputum, urine, and feces samples;
- Monitoring of vital life signs;
- Operating of specialized equipment related to this function;
- Preparing of equipment and assisting physicians during patient examination and treatment;
- Changing of dressings and cleaning of wounds and incisions;
- Observing and recording emotional stability of patients;
- Assisting in bathing patients and helping into and out of bed;
- Observing patients for reaction to drugs;
- Administering specified medication: infusing fluids, including I.V.'s and blood;
- Answering of patients' call signals;
- Keeping patients' rooms (personal effects) in order.

**Description**

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

**Standard Unit of Measure: Number of Patient Days**

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

**Data Source**

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

**Reporting Schedule**

Schedule D - Line D1
6170 PEDIATRIC ACUTE

Function

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

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

Description

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

Standard Units of Measure: Number of Patient Days

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

Data Source

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

Reporting Schedule

Schedule D - Line D2
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
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 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 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
Function

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

- Serving and feeding of patients; collecting of sputum, urine, and feces samples;
- Monitoring of vital life signs; operating of specialized equipment related to this function;
- Preparing equipment and assisting physicians during patient examination and treatment;
- Observing and recording emotional stability of patients;
- Assisting in bathing patients and helping into and out of bed;
- Observing patients for reaction to drugs;
- Administering specified medication;
- Infusing fluids including I.V.'s and blood;
- Answering of patients' call signals;
- Keeping patients' rooms (personal effects) in order.

Description

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

Standard Unit of Measure: Number of Patient Days

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

Data Source

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

Reporting Schedule

Schedule D - Line D71
6240  PSYCHIATRIC GERIATRIC-SPECIALTY HOSPITALS

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

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

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

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

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

Reporting Schedule
Schedule D - Line D73
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
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.

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

- Serving and feeding of patients: collecting of sputum, urine and feces samples;
- Monitoring of vital life signs; operating of specialized equipment related to this function;
- Preparing of equipment and assisting of physicians during patient examination and treatment;
- Changing of dressings and cleansing of wounds and incisions;
- Observing and recording emotional stability of patients;
- Assisting in bathing patients and helping into and out of bed;
- Observing patients for reaction to drugs;
- Administering specified medication;
- Infusing fluids including IVs and blood;
- Answering of patients' call signals;
- Keeping patients' rooms (personal effects) in order.

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

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

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

Reporting Schedule
Schedule D - Line D6
6330  CORONARY CARE
   6331  Myocardial Infarction
   6332  Pulmonary Care
   6333  Heart Transplant
   6339  Other Coronary Care

Function

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

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

Description

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

Standard Unit of Measure: Number of Patient Days

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

Data Source

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

Reporting Schedule

Schedule D - Line D7
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
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
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
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
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 as University of Maryland Hospital and the Oncology unit at the Johns Hopkins Hospital are included in this account. Additional activities include, but are not limited to the following:

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

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

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

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

Reporting Schedule
Schedule D - Line D12 or Line D13
6510 NEWBORN NURSERY

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

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

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

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

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

Reporting Schedule
Schedule D - Line D14
Function
Daily care for premature infants [infants born at any time through the 37th week of gestation (259 days)] is provided in these nursery units on the basis of physicians' orders and approved nursing care plans. Additional activities include, but are not limited to the following:

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

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

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

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

Reporting Schedule
Schedule D - Line D15
6610   SKILLED NURSING CARE
    6611   Medicare-Certified
    6612   Medicare-Non-Certified

**Function**

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

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

**Description**

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

**Standard Unit of Measure: Number of Patient Days**

Report patient days of care for patients admitted to this unit, unless discharged or left against medical advice prior to daily census counts. Include the day of admission, but not the day of discharge of 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
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
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
Function
Chronic care is the delivery of care to patients requiring constant medical and nursing care by reason of chronic illness or infirmity: or patients who have a chronic disability amenable to rehabilitation. Patients admitted to this unit require close monitoring and observation and continued skilled nursing services. The condition of patients admitted to this unit necessitates care too complex to be provided in a skilled Nursing Facility.

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

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

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

Reporting Schedule
Schedule D - Line D17
6650 RESIDENTIAL CARE

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

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

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

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

Reporting Schedule
Not Applicable
AMBULATORY SERVICE EXPENSES .076

6710  EMERGENCY SERVICES
       6711  Emergency Room
       6719  Other Emergency Services

Function
Emergency Services Provides emergency treatment to the ill and injured that require immediate medical or surgical care on an unscheduled basis. 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 Relative Value Units
Relative Value Units as determined by the Health Services Cost Review Commission (See Appendix D of this manual)

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

Reporting Schedule
Schedule D - Line D18
DELETED
6720 CLINIC SERVICES

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

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

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

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

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

Reporting Schedule
Schedule D - Line D19
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
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
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
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
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
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
Function
Home Health Services is the provision of care to patient normally at their place of residence. Activities such as the following functions may be performed for patients outside the hospital; nursing care, intravenous therapy, respiratory therapy, electrocardiology, physical therapy, occupational therapy, recreational therapy, speech pathology, social service, dietary, and housekeeping.

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

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

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

Reporting Schedule
Schedule UR2
ANCILLARY SERVICES EXPENSES

7010 LABOR AND DELIVERY SERVICES

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

- Comforting patients in the labor and delivery and recovery rooms;
- Maintaining aseptic techniques;
- Preparing for deliveries and surgery;
- Cleaning up after deliveries to the extent of preparation for pickup and disposal of used linen, gloves, instruments, utensils, equipment, and waste;
- Arranging sterile setup for deliveries and surgery;
- Preparing patient for transportation to delivery and recovery room;
- Enforcing safety rules and standards;
- Monitoring of patients while in recovery.

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

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

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

**Reporting Schedule**
Schedule D - Line D23
7040 OPERATING ROOM

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

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

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

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

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

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

Reporting Schedule
Schedule D - Line D24
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.

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.

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.

The number of surgery minutes shall be an actual count obtained from the surgery room operating log.
DELETED
7070 OPERATING ROOM – CLINIC

Function

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

- Comforting patients in the operating or procedure room immediately following surgery;
- Preparing for operations and maintaining aseptic techniques;
- Assisting surgeon during operations;
- Cleaning up after operations;
- Enforcing safety rules and standards;
- Monitoring of vital life signs;
- 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 the either the operating room log or the appropriate clinic personnel.

Reporting Schedule

Schedule D - Line D 24-A
7080          ANESTHESIOLOGY

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

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

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

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

Reporting Schedule
Schedule D - Line D25
7090 CERTIFIED NURSE ANESTHETISTS

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

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

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

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

Reporting Schedule
Schedule UR 7
7110 MEDICAL SUPPLIES SOLD
  7111 Medical Supplies-Billable
  7112 Medical Supplies-Non-Billable

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

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

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

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

Reporting Schedule
Schedule D - Line D26
7150 DRUGS SOLD

7151 Drugs-Billable
7152 Drugs-non-Billable

Description

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

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

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
7210 LABORATORY SERVICES-REGULATED

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

**Function**

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

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

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

- Plasma fractionation; freezing and thawing blood; and maintaining inventory control.

**Description**

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

This cost center also contains the direct expenses incurred in procuring and drawing blood, recruiting and paying donors; processing, storing and issuing whole blood after it has been procured. Included as direct expenses are: salaries and wages employee benefits, professional fees (non-physician), supplies,
purchased services, other direct expenses and transfers. Include in this cost center the cost of spoiled or defective blood; and the service fee charged by out-side blood sources, whether or not the blood is replaced. Do not include in this cost center the expenses incurred in performing tests on blood (i.e., typing, cross-matching, etc.). These expenses must be charged to Laboratory Services (Account 7210). Do not include in this amount the expenses incurred for blood derivatives. These expenses must be charged to pharmacy (Account 7150). The cost of blood (amount paid or fair market value) is charged to this center, or an inventory account if applicable rather than debited to revenue or cleared through an agency account. When blood is purchased, cost is the amount paid. When blood is donated, cost is its fair market value at the date of donation and an offsetting credit is made to Donated Blood (Account 5770). If replacement is received by a hospital blood bank, the original amount charged the patient is debited to this cost center and credited to the patient's account (Accounts and Notes Receivable - Account 1030). If replacement blood is received by the hospital from the supplier is debited to the amount due the supplier (Accounts Payable-Account 2020) and credited to the patient's account (Accounts and Notes Receivable-Account 1030).

**Standard Unit of Measure: Number of Relative Value Units**

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

**Data Source**

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

**Reporting Schedule**

Schedule D - Line D28
7220 LABORATORY SERVICES - NON-PATIENT

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

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

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

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

Reporting Schedule
Schedule UR5
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 Revie 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
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 done 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 1 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
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
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
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
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
Function

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

Description

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

Standard Unit of Measure: Relative Value Units

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

Data Source

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

Reporting Schedule

Schedule D - Line D34
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
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
Respiratory Therapy is the administration of oxygen and certain potent drugs through inflation of positive pressure and other forms of rehabilitative therapy as prescribed by physicians. This function is performed by specially trained personnel who initiate, monitor, and evaluate patient performance, cooperation and ability during testing procedures. Additional activities include, but are not limited, to the following:

- Assisting physician in performance of emergency care; reviving and maintaining patients' vital life signs; maintaining open airways, breathing and blood circulation; maintaining aseptic conditions; transporting equipment to patients' bedsides; observing and instructing patients during therapy; visiting all assigned patients to ensure that physicians' orders are being carried out; inspecting and testing equipment; enforcing safety rules; and calculating test results.

**Description**

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

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

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

**Data Source**

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

**Reporting Schedule**

Schedule D - Line D36
7440  PULMONARY FUNCTION TESTING

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

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

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

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

Reporting Schedule
Schedule D - Line D37
7460 ELECTROENCEPHALOGRAPHY

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

- Wheeling portable equipment to patient's bedside;
- Explaining test procedures to patient;
- Operating specialized equipment;
- Attaching and removing electrodes from patients.

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

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

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

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

Reporting Schedule
Schedule D - Line D41
7570 RECREATIONAL THERAPY - ACUTE/GENERAL HOSPITALS

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

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

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

Standard Unit of Measure: Number of Treatments
Count each procedure for which a separate charge is made as one treatment.

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

Reporting Schedule
Schedule D - Line D42
Function
This cost center provides and coordinates services to persons with impaired peripheral and/or central auditory function. This includes the assessment and management of any existing communication handicaps centering in whole or in part on hearing. Some of the activities of this cost center are: 1) audiologic assessment (including basic audiologic testing and screening, related speech and language screening, examination for site of lesion, non-organic hearing impairment and various parameters of auditory processing abilities essential for communication function); 2) hearing aid evaluation (including selection, orientation, adjustment, and dispensing other technical related services); and 3) audiologic habilitation and rehabilitation (including the development and/or remediation of related speech language abilities.) Such activities may be coordinated with medical evaluation and treatment of hospital patients. Additional activities may include, but are not limited to the following: evaluating, dispensing, and demonstrating Assistive Listening Devices and Systems; evaluating excessively noisy environments; writing special reports; providing extended counseling and guidance; inspecting, testing, and maintaining special equipment. These functions shall be implemented or supervised by a licensed audiologist.

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

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

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

Reporting Schedule
Schedule D - Line D43
Function

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

Description

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

Standard Unit of Measure: Number of treatments

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

Data Source

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

Reporting Schedule

Schedule D - Line D44
7670  PSYCHIATRIC/PSYCHOLOGICAL SERVICES - SPECIALTY HOSPITALS

7671  Individual Therapy
7672  Group Therapy
7673  Family Therapy
7674  Education
7675  Psychological Testing
7676  Electroconvulsive Therapy
7677  Activity Therapy
7689  Other Psychiatric/Psychological Therapies

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

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

Standard Unit of Measure: Hours/Treatments
Count each hour for which the service is provided. For group sessions, count one half hour for each patient participating per hour treatment. For education count one hour per patient for each hour of education. For Electroconvulsive Therapy count treatments.

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

Schedule D

<table>
<thead>
<tr>
<th>Service</th>
<th>Schedule D - Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Therapy</td>
<td>D74</td>
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<td>Group Therapy</td>
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<tr>
<td>Family Therapy</td>
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<td>Education</td>
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<tr>
<td>Psychological Testing</td>
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<tr>
<td>Electroconvulsive Therapy</td>
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</tr>
<tr>
<td>Activity Therapy</td>
<td>D81</td>
</tr>
<tr>
<td>Other Therapies</td>
<td>D79</td>
</tr>
</tbody>
</table>
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
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.

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

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

Standard Unit of Measure: Number of Treatments
Count each treatment for which separate charge is made as one treatment regardless of the length of treatment.

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

Reporting Schedule
Schedule UR3
7730 ORGAN ACQUISITION

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

Description
The Organ Acquisition cost center is used for the accumulation of the direct expenses incurred in acquiring, storing, and preserving human solid organs and allogeneic stem cells. The expenses include: organ harvesting costs, organ transportation, organ preservation, as well as the cost of all hospital and physician inpatient and outpatient services provided to live donors and recipients in anticipation of a transplant. Such expenses include: hospital costs (but not physicians' costs) associated with harvesting of organs and stem cells from live donors; physician and hospital costs associated with the excision of organs from cadavers; organ importation and transportation costs; organ preservation costs; transplant registry fees; laboratory tests (including tissue typing of receipts 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
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.

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.

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.

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.

Leukopheresis: Schedule D - Line D48
Hyperbaric Chamber: Schedule D - Line D49
8010 RESEARCH

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

- Maintenance of animal house and administration of specific research projects.

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

**Standard Unit of Measure: Number of Research Projects**
A research project is any project which was active during the fiscal year.

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

**Reporting Schedule**
Schedule F1
Education Expenses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8220</td>
<td>NURSING EDUCATION</td>
</tr>
<tr>
<td>8221</td>
<td>Registered Nurses</td>
</tr>
<tr>
<td>8222</td>
<td>Licensed Vocational (Practical) Nurses</td>
</tr>
</tbody>
</table>

Function

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

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

Description

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

Standard Unit of Measure: Number of Nursing Students

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

Data Source

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

Reporting Schedule

Schedule F2
8240 POSTGRADUATE MEDICAL EDUCATION - TEACHING PROGRAM
8241 Approved Teaching Program
8242 Non-Approved Teaching Program

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

- Selecting qualified students;
- Providing education in theory and practice conforming to approved standards;
- Maintaining student personnel records;
- Counseling of students regarding professional, and educational problems;
- 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
8260  OTHER HEALTH PROFESSION EDUCATION
8261  School of Medical Technology
8262  School of X-Ray Technology
8263  School of Respiratory Therapy
8264  Administrative Intern Program
8265  Medical Records Librarian

Function

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

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

Description

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

Standard Unit of Measure: Number of Students

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

Data Source

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

Reporting Schedule

Schedule F3
8270  COMMUNITY HEALTH EDUCATION

Function
Community Health Education is the coordination, development, and presentation of community social and health education programs such as colostomy education, cardiopulmonary resuscitation (CPR) training, anti-smoking campaign, geriatric education, and childbirth training.
Such programs may be presented in the health facility or in community settings to former patients, families of patients, and other interested persons.

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

Standard Unit of Measure: Number of Participants
Count each person attending one session of the community education program as one participant, regardless of the length of session.

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

Reporting Schedule
Schedule F5
Dietary Services includes the procurement, storage, processing and delivery of food and nourishment to patients in compliance with Public Health Regulations and physician's orders. Additional activities include, but are not limited to, the following: teaching patients and their families nutrition and modified diet requirements; determining patient food preferences as to type and method of preparation; preparing selective menus for various specific diet requirements; preparing or recommending a diet manual, approved by the medical staff, for use by physicians and nurses; and delivering and collecting food trays for meals and nourishments.

Description

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

Standard Unit of Measure: Number of Patient Meals

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

Data Source

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

Reporting Schedule

Schedule C - Line C1
8320 CAFETERIA

Function

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

Description

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

Standard Unit of Measure: Equivalent Number of Meals Served

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

Data Source

Cafeteria revenue must be taken from the general ledger.

Reporting Schedule

Schedule E7
8330 LAUNDRY AND LINEN

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

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

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

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

Reporting Schedule
Schedule C - Line C2
8350  SOCIAL SERVICES

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

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

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

Standard Unit of Measure: Admissions
Record the total number of admissions (excl. nursery) to the hospital.

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

Reporting Schedule
Schedule C - Line C3
8360  HOUSING
8361  Employee Housing
8362  Non-Paid Worker Housing
8365  Student Housing

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

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

Standard Unit of Measure: Average Number of Persons Housed
Record the number of persons housed each month, regardless of the number of days each person is in the facility. Accumulate the monthly totals and divide by 12 to obtain the average number of persons housed.

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

Reporting Schedule
Schedule E9
8410 PLANT OPERATIONS AND MAINTENANCE
8411 Plant Operations
8412 Plant Maintenance
8413 Grounds
8414 Security
8415 Energy

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

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

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

Standard Unit of Measure: Amount of Gross Square Feet
Gross square feet are defined as the total floor area of the hospital facility including common areas (hallways, stairways, elevators, lobbies, closets, etc.).

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

Reporting Schedule
Schedule C - Line C5
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
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
Function

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

Description

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

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

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

Data Source

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

Reporting Schedule

Schedule C - Line C6
8460 CENTRAL SERVICES AND SUPPLIES

Function

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

- Requisitioning and issuing of appropriate supply items required for patient care;
- Preparing sterile irrigating solutions;
- Collecting, assembling, sterilizing, and redistributing reusable items;
- Cleaning, assembling, maintaining, and issuing portable apparatuses.

Description

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

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

Gross Patient Revenue x Inpatient Admissions (Excl. Nursery)

Data Source

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

Reporting Schedule

Schedule C - Line C7
8470 PHARMACY

Function

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

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

Description

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

Standard Unit of Measure: Equivalent Inpatient Admissions (EIPA)

Gross Patient Revenue x Inpatient Admissions (Excl. Nursery)

Gross Inpatient Revenue

Data Source

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

Reporting Schedule

Schedule C - Line C8
8480     ORGAN ACQUISITION OVERHEAD

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

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

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

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

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

Reporting Schedule
Schedule C - Line C15
Fiscal Services

8510  GENERAL ACCOUNTING

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

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

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

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

| Reporting Schedule | Schedule C - Line C10 |
Administrative Services

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

Function

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

Description

This cost center contains the direct expenses associated with the overall management and administration of the institution including those of the Governing Board. The expenses associated with furnishing information for public use in maintaining the hospital's position in the community must be included here. The expenses associated with spiritual care (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
8615 COMMUNICATIONS

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

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

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule C - Line C11
8616 PERSONNEL

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

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

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule C - Line C11
8617 MANAGEMENT ENGINEERING

Function

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

Description

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

Standard Unit of Measure:

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule C - Line C11
8718      HEALTH SCIENCES LIBRARY

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

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

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule C - Line C11
8619 AUXILIARY GROUPS

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

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

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule C - Line C11
8622  FUND RAISING

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

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

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule C - Line C11
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;
- 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)

\[
\text{Gross Patient Revenue} \times \text{Inpatient Days (Excl. Nursery)} = \text{Gross Inpatient Revenue}
\]

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
Medical Staff Administration
8710 MEDICAL RECORDS .0786

**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
Function

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

Description

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

Standard Unit of Measure: Equivalent Inpatient Days (EIPD)

\[
\text{Gross Patient Revenue} \times \text{Inpatient Days (Excl. Nursery)}
\]

\[
\text{Gross Inpatient Revenue}
\]

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

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

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

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

Reporting Schedule
Schedule P2A to P2I
Function

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

Description

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

Standard Unit of Measure: Number of FTEs

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

Data Source

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

Reporting Schedule

Schedule UR5
8740  PHYSICIAN SUPPORT SERVICES

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

Description
This cost center contains the expenses associated with physician support personnel. Refer to Section 200.0371 (.08 Non-Physician Medical Practitioners) for a description of physician support personnel. Physician Support Services expenses include wages and salaries and employee benefits.

Standard Unit of Measure: Number of FTEs
The number of FTEs in Physician Support Services is defined as the sum of the actual on-site hours worked divided by 2080.

Data Source
The number of FTEs in Physician Support Services shall be the actual count maintained by general accounting.

Reporting Schedule
Schedule P3A to P3H
8750 NURSING ADMINISTRATION
     8751 In-service Education-Nursing
     8759 Nursing Administration-Order

Function
Nursing Administration performs the administration and supervision of the nursing function in the hospital including scheduling and transfer of nurses among the services and units, nursing staff supervision, evaluation and discipline. This cost center also includes continuing education of hospital-employed nursing personnel, (i.e., RNs, LPNs, aides, and orderlies) including regularly scheduled classes, in-house seminars and special training sessions.

Description
This cost center shall contain the direct expenses associated with nursing administration and with conducting a nursing in-service education program. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Supervisors assigned to specific cost centers shall be included in those cost centers on a direct basis. The salaries, wages and fringe benefits paid float personnel shall be recorded in the cost center in which they work. This may be done directly, or they may be recorded originally in the Float Nursing Personnel cost center (Account 8992) and distributed (preferably at the end of each payroll period) to using cost centers based upon hours worked. If the latter method is used, all salaries, wages and fringe benefits of float personnel must be transferred out of the "Float" Nursing Personnel cost center. Any idle time would be allocated together with actual hours worked. Scheduling and other administrative functions relative to float personnel are considered costs of Nursing Administration. If hospital employees in other nursing activities, their salaries, wages and fringe benefits shall be separated based upon number of hours spent in each activity and distributed to the appropriate cost centers, preferably after each payroll period. This cost center shall not include costs related to in service student time. These costs must remain in the cost center in which the student works.

Standard Unit of Measure: Hours of Nursing Service Personnel
The hours of nursing service personnel shall include RNs, LPNs, aides, orderlies and other under the supervision of Nursing Administration.

Data Source
The hours of nursing personnel shall be calculated from payroll data.

Reporting Schedule
Schedule C - Line C14
Unassigned Expenses

8810 DEPRECIATION AND AMORTIZATION
8811 Land Improvements
8812 Buildings and Improvements
8813 Leasehold Improvements
8814 Fixed Equipment
8815 Intangibles
8816 Movable Equipment

Functions

Depreciation and Amortization is a cost center for recording depreciation and amortization expenses on land improvements, buildings and improvements, leasehold improvements, fixed equipment, intangibles and movable equipment.

Depreciation

This cost center contains depreciation and amortization expenses on land improvements, buildings and improvements, leasehold improvements, fixed equipment, intangibles and movable equipment. All such expenses must remain in this cost center.

Standard Unit of Measure

Not Applicable

Data Source

Not Applicable

Reporting Schedule

Schedule UA
Leases and Rentals is a center for the recording of leases and rental expenses on land, buildings and improvements, fixed equipment and movable equipment.

This cost center contains all lease and rental expenses relating to land, building and improvements, fixed equipment and movable equipment. All lease and rental expenses are to remain in this cost center.

**Standard Unit of Measure:**
Not Applicable

**Data Source**
Not Applicable

**Reporting Schedule**
Schedule UA
8830 INSURANCE - HOSPITAL AND PROFESSIONAL MALPRACTICE

Function
This cost center is used to record all hospital and professional malpractice insurance expenses.

Description
This cost center contains the expense incurred in maintaining hospital and professional liability insurance policies.

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule UA
8840  INSURANCE-OTHER

**Function**
This cost center is used to record all insurance expenses except malpractice insurance, UIC, Workman's Compensation and employee benefit insurance.

**Description**
This cost center contains the expenses incurred in maintaining all insurance policies except professional and hospital malpractice insurance, UIC, Workman's Compensation and employee benefit insurance. For example, fire, theft, employee fidelity bonds, liability (non-professional), property damage, auto, boiler, and business interruption would be included here.

**Standard Unit of Measure:**
Not Applicable

**Data Source**
Not Applicable

**Reporting Schedule**
Schedule UA
8850  LICENSES AND TAXES (OTHER THAN INCOME TAXES)

Function
This cost center is used to record all business license expenses incidental to the operation of the hospital, all other license expense, and all taxes (other than on income).

Description
This cost center contains the business license expense, other license expense (including unassigned permits), tax expense which are incidental to the operating of the hospital. Fees paid to a city and/or county (or other governmental unit except the State Tax Board) for doing business in city and/or county must be recorded in this cost center.

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule UA
8860 INTEREST - SHORT TERM

Function
This cost center is used to record all interest incurred on borrowings for working capital purposes.

Description
This cost center contains the interest expense relating to borrowings for hospital operations. Interest incurred on mortgage notes and other borrowings for the acquisition of equipment must not be included in this cost center. Interest on borrowings during construction phases must be treated in accordance with Section 100.286 of this manual.

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule UA
8870 INTEREST - LONG TERM

Function
This cost center contains all interest incurred on capital, mortgages and other loans for the acquisition of property, plant and equipment.

Description
This cost center contains all interest expense incurred on capital, mortgages, and other loans for the acquisition of property, plant, and equipment. This includes the interest on the current portion of long term debt.

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule UA
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
Function
Central Patient Transportation is the transporting of patients between services in and about the hospital. This does not include the transportation of patients to the hospital. This control cost center is provided for those hospitals wishing to identify the cost of this service. However, all costs in this cost center must be transferred to the appropriate Ancillary Services Cost Center for reporting purposes.

Description
This cost center shall contain the direct expenses incurred in central patient transportation only if there is an established central patient transportation cost center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. These costs shall be reclassified to Ancillary Services Cost Centers. See Section 100.519 for a further discussion.

Standard Unit of Measure:
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Applicable Ancillary Services Cost Centers.
8992  NURSING FLOAT PERSONNEL

**Function**

To record the expenses of nursing personnel who work in more than one cost center on a "float" basis.

**Description**

The expenses of nursing personnel who work in more than one cost center on a "float" basis must be recorded in the cost center in which they work. This may be done directly, or may be recorded originally in this account and distributed (preferably at the end of each payroll period) to using cost centers based upon hours worked in each cost center. Any expenses attributable to nursing float personnel, including on call and standby must be distributed based upon actual hours worked by the individual nurses during the applicable payroll period. Scheduling and other administrative functions relative to float personnel are considered costs of nursing administration.

**Standard Unit of Measure:**

Not Applicable

**Data Source**

Not Applicable

**Reporting Schedule**

Appropriate D Schedules
8993 EMPLOYEE BENEFITS

Function
This cost center may be used to record payroll-related employee benefits. This cost center is provided for those hospitals wishing to identify the cost of this service. However, all costs in this cost center must be closed out for reporting purposes to the other functional cost centers as specified in sub-section .513 of section 100.

Description
This cost center is a holding account for payroll-related employee benefits expense. Included in payroll-related employee benefits are FICA, SUI, vacation, holiday, and sick leave, group health insurance, group life insurance, pension and retirement, and workmen's compensation insurance.

Standard Unit of Measure:
No unit of measure is prescribed since this cost center must have a zero balance for reporting purposes.

Data Source
Not Applicable

Reporting Schedule
Schedule C – Lines C1-C14, Schedule D – Lines D1-D81, E1-E9, F1-F4, P2A-P21, P3A-P3H, P4A to P4I, & OADP
Function
The Data processing cost center performs the operation of the hospital's electronic data processing system, including key-punching of input, storage and safeguarding of data, operating data processing equipment, data processing job scheduling, distributing output and identifying and solving hardware and software problems.

Description
This cost center shall contain the costs incurred in operating an electronic data processing center. Included as direct expenses are: salaries and wages, employee benefits, professional fees, supplies, purchased services, other direct expenses and transfers. Expenses incurred in the operation of terminals of the EDP center throughout the hospitals shall be included in the Data Processing cost center. However, outside service bureau costs directly chargeable to a specific routine or ancillary service cost center shall be included in that specific cost center in the "Purchased Services - Data Processing" natural classification (.75). Outside service bureau costs benefiting more than one cost center shall be included in the Data Processing cost center.

Standard Unit of Measure
Not Applicable

Data Source
Not Applicable

Reporting Schedule
Schedule OADP and appropriate C, D, E and F Schedules
Non-Operating Revenue and Expense

Non-Operating revenue and expenses include those revenues and expenses not directly related to patient care, related patient services, or the sale of related goods. The following items are indicated:

9010 GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY
This account is credited for gains and debited for losses arising as a result of the disposal of hospital property.

Reporting Schedule
Schedule G

9020 UNRESTRICTED CONTRIBUTIONS
All contributions, donations, legacies, and bequests, which are made to the hospital without restrictions by the donors, must be credited to this account. When a hospital receives contributions in significant amounts, such contributions should be clearly described and fully disclosed in the income statement.

Reporting Schedule
Schedule G

9030 DONATED SERVICES
Many hospitals receive donated services of individuals. Fair value of donated services must be recorded when there is the equivalent of an employer-employee relationship and an objective basis for valuing such services. The value of services donated by organizations may be evidenced by a contractual relationship which may provide the basis of valuation. Donated Services are most likely to be recorded in a hospital operated by a religious group. If members of the religious group are not paid (or are paid less than the fair value of the services rendered) the lay-equivalent value of their services (or the difference between lay-equivalent value of services rendered and compensation paid) must be recorded as the expense in the cost center in which the service was rendered with the credit to this account.

Reporting Schedule
Various Schedules
9040 INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS
Income, and gains and losses from investments of unrestricted funds must be recorded in this account.

Reporting Schedule
Schedule G

9050 UNRESTRICTED INCOME FROM ENDOWMENT FUNDS
This account is credited with the unrestricted revenue and net realized gains on investments of endowment funds.

Reporting Schedule
Schedule G

9060 UNRESTRICTED INCOME AND OTHER RESTRICTED FUNDS
This account is credited with the revenue and net realized gains on investments of restricted funds (other than endowment funds) if the income is available for unrestricted purposes.

Reporting Schedule
Schedule G

9070 TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED
When restricted endowment funds become available for unrestricted purposes, they must be reported in this account.

Reporting Schedule
Schedule G

9080 TRANSFERS FROM RESTRICTED FUNDS FOR NON-OPERATING REVENUE
This account reflects the amounts of transfers from restricted funds to match non-operating expenses in the current period for restricted fund activities.

Reporting Schedule
Schedule G
9110  DOCTORS' PRIVATE OFFICE RENTAL REVENUE
This account is credited with the revenue earned from rental of office space and equipment to physicians and other medical professionals for use in their private practice.

Reporting Schedule
Schedule E3

9120  OFFICE AND OTHER RENTAL REVENUE
This account is credited with rentals received from other than doctors, other medical professionals and other non-retail rental activities for office space located in the hospital and for other rental of property, plant and equipment not used in hospital operations.

Reporting Schedule
Schedule E4

9131  RETAIL OPERATIONS REVENUE
This account must be credited with revenue earned from other retail operations such as gift shop, barber shop, beauty shop, drug store, or newsstand located in space owned by the hospital.

Reporting Schedule
Schedule E5

9150  OTHER NON-OPERATING REVENUE
This account is credited with non-operating revenue not specifically required to be included in the above accounts, including unrestricted tax revenue and funds appropriated by governmental entities.

Reporting Schedule
Schedule G

9210  DOCTORS' PRIVATE OFFICE RENTAL EXPENSES
This account contains the expenses incurred in connection with the rental of office space and equipment to physicians, and other medical professionals for use in their private practice.

Reporting Schedule
Schedule E3
9220 OFFICE AND OTHER RENTAL EXPENSE
This cost center contains the expenses incurred in connection with the rental to other than physicians, other medical professionals and non-retail rental activities.

Reporting Schedule

Schedule E4

9230 RETAIL OPERATIONS EXPENSE
This cost center contains the expense incurred in connection with retail operations such as gift shop, barber shop, drug store, beauty shop or newsstand.

Reporting Schedule

Schedule E5

9250 OTHER NON-OPERATING EXPENSES
This cost center contains non-operating expenses not specifically required to be included in the above accounts.

Reporting Schedule

Schedule G

9410 PROVISION FOR INCOME TAXES
9411 Federal-Current
9412 Federal-Deferred
9413 State-Current
9414 State-Deferred
9415 Local-Current
9416 Local-Deferred

These cost centers contain income tax expense and related deferred taxes.

9500 EXTRAORDINARY ITEMS
Cost Centers (Accounts 9500–9599) should be used to segregate extraordinary items from the results of ordinary operations and to disclose the nature thereof. Each hospital is to follow "Generally Accepted Accounting Principles" (GAAP) to determine when items are to be considered extraordinary.