

	<p>room. When a common operating room is used for both inpatients and outpatients, the direct costs for both must be reported in the Surgery Services cost center (Account 7040).</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Surgery Minutes</u></p> <p>Surgery minutes are measured by the difference between the starting time and ending time defined as follows: Starting time begins when anesthesia is administered in the room in which the procedure is to be performed (or when surgery begins if anesthesia is not administered or if anesthesia is administered in other than the operating room). Ending time occurs at the completion of surgery. (When the last suture is made by the physician). Additional time that the anesthesiologist spends with the patient in the recovery room is not to be counted.</p>
6850	<p><u>AMBULANCE SERVICES</u> - This cost center provides ambulance service to the ill and injured who require medical attention on a scheduled and an unscheduled basis. 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, paramedic, or other medical staff prior to arrival at the hospital.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Trips</u></p> <p>Ambulance service provided to a patient from the point of pickup to the delivery of the patient to the facility is counted as one trip.</p>
6860	<p><u>OTHER AMBULATORY SERVICES</u> - This cost center contains the direct expenses incurred in maintaining ambulatory services not specifically required to be included in Emergency Services, Clinic Services, Home Program Dialysis, Ambulatory Surgery Services, Free Standing Clinic Services or Home Health Services cost centers. <u>Note:</u> Psychiatric day care service expenses should be reported in this cost center using <u>Number of Visits</u> as the <u>standard unit of service</u>.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Visits (Psychiatric Day Care)</u></p> <p>A visit is each registration of a patient in a formally organized psychiatric day care program of the hospital. Multiple services performed in each formally organized clinical unit during a single registration, e.g., encounters with two or more physicians, two or more occasions of service, and combination of one or more encounters and occasions of service, are recorded as one visit.</p>
6870	<p><u>FREE STANDING CLINIC SERVICES</u> - Free Standing Clinics provide organized diagnostic, preventive, curative, rehabilitative, and educational services on a scheduled basis to ambulatory patients at locations other than on the hospital grounds. Additional activities include, but are not limited to, the following: Participating in community neighborhood activities designed to promote health education; the Administration of physical examinations and the diagnosis and treatment of ambulatory patients having illnesses which respond quickly to treatment; referring patients who require prolonged or specialized care to other appropriate services; assigning patients to doctors in accordance with clinic rules; assisting and guiding volunteers in their duties; making patient appointments through required professional service functions.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Visits</u></p> <p>A visit is measured by each registration of a patient in a formally organized freestanding clinic of the hospital. Multiple services performed in each formally organized clinical unit during a single registration, e.g., encounters with two or more physicians, two or more occasions of service, and combination of one or more encounters and occasions of service, are recorded as one visit.</p>
6990	<p><u>HOME HEALTH SERVICES</u> - This cost center is used to report home health patient care which includes the following:</p> <ul style="list-style-type: none"> • <u>Home Health Skilled Nursing Care</u> – The part-time or intermittent nursing care provided by or under the direct supervision of a licensed nurse (R.N. or L.P.N.) to patients in their residence on the basis

	<p>of physicians' orders and an approved plan of care established and periodically reviewed by the physician. It consists of care in which the patients require convalescent and/or major retroactive services at a level less intensive than institutional requirements. Activities include, but are not limited to the following: administration of parenteral medication (e.g., intravenous and intramuscular injections or insertion of a catheter); changing of dressings and cleansing of wounds; irrigations; enema; colostomy care; urethral catheter care; administration of oxygen and certain drugs through inhalation of positive pressure; vital signs; observing and recording psychiatric symptoms.</p> <ul style="list-style-type: none"> • <u>Home Health Medical Social Services</u> – The provision of counseling and assessment activities that contribute meaningfully to the treatment of a patient's condition. These services must be under the direction of a physician and must be given by or under the supervision of a qualified medical or psychiatric social worker. Such services include, but are not limited to the following: assessment of the social and emotional factors related to the patient's illness, his need for care, his response to treatment, and his adjustment to care; appropriate action to obtain case work services to assist in resolving problems in these areas; assessment of the patient's medical and nursing requirements as they relate to his home situation, his financial resources, and the community resources available to him. • <u>Home Health Aides Services</u> – The provision of personal care services under the supervision of a registered professional nurse, and if appropriate a physical, speech or occupational therapist, or other qualified person. This function is performed by specially trained personnel who assist individuals in carrying out physicians' instructions and established plans of care. Additional services include, but are not limited to the following: assisting the patient with activities of daily living (helping to bathe, to get in and out of bed, to care for hair and teeth, to exercise, to take medications specially ordered by a physician which are ordinarily self-administered); assisting the patient with necessary self help skills. Also included in this cost center are such services as nutritional services, homemaker services, and private duty nursing. The cost of therapy services such as physical therapy, speech/language therapy, occupational therapy and respiratory therapy must be reported in the appropriate ancillary cost centers. <p style="text-align: center;"><u>Standard Unit of Service: Number of Home Visits</u></p> <p>A home visit is a personal contact 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 arrangements with the home health agency. Visits by therapists are not included here, but in the appropriated ancillary cost center. If a visit is made simultaneously by two or more persons from the home agency to provide a single service which one person supervises or instructs the other, it is counted as one visit. 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. 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 service constitutes a separate visit.</p>
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ANCILLARY SERVICES EXPENSE – 7010-7910

Ancillary service cost centers provide services for therapeutic or diagnostic purposes. Ancillary services are generally specific services for which separate charges are customarily made, in addition to routine charges. These cost centers include laboratory, radiology, respiratory therapy, surgical and other special services.

These cost centers contain the direct expenses incurred in providing ancillary services to patients. Included as direct expenses are: Salaries and wages, employee benefits, administrative professional fees, supplies, purchased services, and other direct expenses.

7010	<u>LABOR AND DELIVERY SERVICES</u> - Labor and delivery services are provided by specially trained personnel to patients in Labor and Delivery, including prenatal care in labor, assistance in delivery, postnatal care in recovery, abortion procedures, and minor gynecological procedures, if performed in the delivery suite. Additional activities include, but are not limited to the following: Comforting maternity patients in the labor, delivery and postnatal recovery rooms; maintaining aseptic techniques; preparing for
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	<p>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 patients for transportation to delivery room and recovery room; enforcing safety rules and standards; monitoring patients while in recovery.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Report multiple births as one procedure. Include Cesarean sections only when they are performed in the delivery room. Cesarean sections performed in the surgical suite shall be included in the Surgery Services statistics. Stillbirths are counted as procedures. Infants born outside of the hospital buildings are not to be classified as a procedure unless care was rendered in Labor and Delivery. Whenever obstetrical and gynecological procedures such as abortions, D & C's, etc., are performed in Labor and Delivery, each procedure performed is counted as one.</p>
7040	<p><u>SURGERY SERVICES</u> - Surgery 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: Maintaining aseptic techniques, scheduling operations in conjunction with surgeons, assisting surgeons 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 and testing special equipment related to this function; preparing patients for transportation to recovery room; counting of sponges, needles, and instruments used during operations; enforcing safety rules and standards.</p> <p>Included as part of Surgery Services are the specialized services of:</p> <ol style="list-style-type: none"> 1) Neurological Surgery that involves procedures performed by a board certified or board eligible neurosurgeon. 2) Open heart surgery involving procedures that use a heart-lung machine to perform the function of circulation during surgery. <p style="text-align: center;"><u>Standard Unit of Service: Number of Surgery Minutes</u></p> <p>Surgery minutes are measured by the difference between the starting time and ending time defined as follows: Starting time begins when anesthesia is administered in the room in which the procedure is to be performed (or when surgery begins, if anesthesia is not administered or if anesthesia is not administered in the operating room). Ending time occurs at the completion of surgery (when the last suture is made by the physician).</p>
7060	<p><u>RECOVERY SERVICES</u> - Recovery Services are provided by specially trained personnel immediately following a surgery for monitoring of patients while recovering from anesthesia. Services include, but are not limited to the following: Caring for patients in the recovery room, maintaining aseptic techniques, monitoring vital life signs, operating specialized equipment related to this function; administering specific medication; observing patient's condition until major effects of the anesthesia have passed; preparing patients for transportation to acute care or intensive care units.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Recovery Room Minutes</u></p> <p>Recovery Room minutes are measured by the time elapsed between admission to the recovery room and the time of discharge from the unit.</p>
7080	<p><u>ANESTHESIOLOGY</u> - Anesthesia services are rendered in the hospital by or under the direction of either an Anesthesiologist or a Nurse Anesthetist under the direction of the operating surgeon. Additional activities include, but are not limited to the following: Recording amount and type of anesthetic administered; conducting physical examination of patients; observing patient's condition until major effects of the anesthesia have passed; obtaining laboratory findings before anesthetic is administered; administering treatment to patients having symptoms of post anesthetic complication; accompanying patients to recovery</p>

	<p>room or to intensive care units; prescribing pre- and post-anesthesia medication; establishing and carrying out safeguards for administration of anesthetics.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Anesthesia Minutes</u></p> <p>Anesthesia minutes are defined as the difference between starting time and ending time defined as follows: Anesthesia time begins when the anesthesiologist or nurse anesthetist begins to prepare the patient for the induction of anesthesia in the operating room or in an equivalent area, and ends when he/she is no longer in personal attendance and the patient may be placed under postoperative supervision.</p>
7110	<p>MEDICAL SUPPLIES SOLD - The Medical Supplies Sold cost center is used for the accumulation of the invoice costs of all medical and surgical supplies sold directly to patients. The invoice/inventory costs of non-chargeable supplies and equipment issued by the Central Services and Supplies cost center (Account 8460) to other cost centers shall be reported in the user cost centers. If medical and surgical supplies are sold in other hospital cost centers, the cost of those items must be reported in this cost center. The overhead cost of preparing and issuing medical and surgical supplies and equipment sold directly to patients must be reported in the Central Services and Supplies cost center (Account 8460). The application portion of such overhead will be allocated to this cost center during the cost allocation process. The cost of reusable patient chargeable supplies must be reported in the Central Services and Supplies Cost Center. Also report in this cost center the cost of durable medical equipment sold, leased or rented. Revenue related to durable medical equipment should be reported in the Medical Supplies Sold revenue center (Account 4110).</p>
7150	<p>DRUGS SOLD - The Drugs Sold cost center is used for the accumulation of the invoice/inventory cost of all pharmaceuticals, blood derivatives, and intravenous solutions sold directly to patients and others. The invoice or inventory cost of all non-chargeable drugs, whether pharmaceuticals, blood derivatives, or intravenous solutions issued by the Pharmacy cost center (Account 8470) to other cost centers shall be reported in the using cost center. If drugs are sold in other hospital cost centers, the cost of those items must be reported in this cost center. The overhead cost of preparing and issuing drugs sold directly to patients and others 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.</p>
7210	<p>LABORATORY SERVICES - This cost center performs diagnostic and routine clinical and pathological tests necessary for the diagnosis and treatment of hospital patients. Additional activities include, but are not limited to the following: Transporting specimens from nursing floors and operating rooms; drawing of blood samples; mortuary operation, autopsy; caring for laboratory animals; maintenance of quality control standards; preparation of samples for testing.</p> <p style="text-align: center;"><u>Standard Unit of Service: Workload Measurement Units</u></p> <p><u>Laboratory Workload Recording Method</u> published by the College of American Pathologists, (use the latest edition). In reporting Workload Measurement Units, workload units related to quality control standards, calibration standards, specimen collection, and duplicates and repeats for which a patient is not charged are not to be reported.</p> <p>Workload units for unlisted procedures should be reasonably estimated based upon work units for other comparable procedures, or estimated by qualified personnel. Workload measurement units shall also be reported for laboratory services obtained from outside laboratories.</p>
7250	<p>BLOOD PLASMA COLLECTION - This cost center procures and collects whole blood and packed red cells. Also included is the recruitment of donors.</p> <p>This cost center contains the direct expenses incurred in procuring whole blood and packed red cells, drawing blood, and recruiting and paying donors. Do not include in this cost center the expenses incurred in performing tests on blood (e.g., typing, crossmatching, etc.). These expenses must be reported in Laboratory Services (Account 7210). This cost of blood derivatives sold to patients and others must be reported in the Drugs Sold Cost Center (Account 7150). The cost of blood derivatives issued by the Pharmacy cost center to other cost centers must be reported in the using cost centers.</p>

	<p>The cost of blood (amount paid or fair market value) is reported in this cost center, or an inventory account if applicable, rather than netted against revenue or cleared through an agency account. When blood is purchased, cost is the amount paid.</p> <p>The service fee charged by the outside blood sources is not reported here but reported in Blood Processing and Storage (Account 7260). When blood is donated, cost is its fair market value at the date of donation reported in Other Operating Revenue (Account 5870).</p> <p>If replacement blood is received by the hospital blood bank, the original amount charged to the patient is reported in this cost center and removed from the patient's account (Accounts and Notes Receivable – Account 1030).</p> <p style="text-align: center;"><u>Standard Unit of Service: Workload Measurement Units</u></p> <p><u>Laboratory Workload Recording Method</u> published by College of American Pathologists, (use the latest edition).</p>
7260	<p><u>BLOOD PROCESSING AND STORAGE</u> - This cost center processes, preserves, stores, and issues whole blood and packed red cells after they have been procured. Additional activities include, but are not limited to the following: Plasma fractionation; freezing and thawing blood; maintaining inventory control.</p> <p>This cost center contains the direct expenses incurred in processing, storing and issuing whole blood and packed red cells after it has been procured. Include in this cost center the cost of spoiled or defective blood and the service fee charged by outside blood sources, whether or not the blood is replaced. Do not include in this cost center the expense incurred in performing tests on blood (e.g., typing, crossmatching, etc.). These expenses must be reported in Laboratory Services cost center (Account 7210). The cost of blood and packed red cells must be reported in the Whole Blood and Packed Red Cells cost center (Account 7250). The cost of blood derivatives sold to patients and others must be reported in the Drugs Sold cost center (Account 7150). The cost of blood derivatives issued by the Pharmacy cost center to other cost centers must be reported in the using cost center.</p> <p style="text-align: center;"><u>Standard Unit of Service: Workload Measurement Units</u></p> <p><u>Laboratory Workload Recording Method</u> published by the College of American Pathologists, (use the latest edition).</p>
7290	<p><u>ELECTROCARDIOGRAPHY</u> - This cost center operates specialized equipment to record graphically: (1) electromotive variation in actions of the heart muscle; (2) the direction and magnitude of the electrical forces of the heart's action; (3) the sound of the heart for diagnostic purposes; and (4) the electromotive variations in brain waves. Additional activities include, but are not limited to the following: Wheeling portable equipment to patient's bedside; explaining test procedures to the patient; operating specialized equipment; inspecting, testing and maintaining special equipment; attaching and removing electrodes from the patient.</p> <p style="text-align: center;"><u>Standard Unit of Service: Workload Measurement Units</u></p> <p><u>Laboratory Workload Recording Method</u> published by the College of American Pathologists, (use the latest edition). Workload units for unlisted procedures should be reasonably estimated based upon work units for other comparable procedures or estimates by qualified personnel.</p>
7310	<p><u>CARDIAC CATHETERIZATION LABORATORY</u> - The Cardiac Catheterization Laboratory provides specialized diagnostic procedures such as right or left cardiac catheterization required for the assessment of patients with cardiac conditions. Therapeutic procedures such as balloon angioplasty are also performed in the catheterization laboratory.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p>

	<p>Each cardiac catheterization procedure for which a charge is made should be counted as one procedure.</p>
7320	<p><u>RADIOLOGY – DIAGNOSTIC</u> - 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 taking, processing, examining and interpreting of radiographs, ultrasonograms, and fluorographs. Additional activities include, but are not limited to, the following: Consultation with patients and attending physicians; radioactive waste disposal; storage of radioactive materials.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Count each diagnostic radiology procedure as one procedure. Count only those procedures for which a charge is made. Patient procedure is defined as the initial film and any additional films of the same anatomical area during a single visit.</p>
7340	<p><u>COMPUTERIZED TOMOGRAPHIC (CT) SCANNER</u> - The Computerized Tomographic (CT) Scanner function provides computed tomographic scans or cross-sectional images of the head and other parts of the body.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Count each computerized tomographic scan procedure as one procedure. Count only those procedures for which a charge is made. A patient procedure is defined as the initial scan and any additional scans of the same anatomical area during a single visit.</p>
7350	<p><u>MAGNETIC RESONANCE IMAGING (MRI)</u> - Magnetic Resonance Imaging provides computer-generated scans that produce axial, lateral, or frontal images of the head or other parts of the body.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Each magnetic resonance imaging procedure counts as one procedure. Count only those procedures for which a charge is made. A patient procedure is defined as the initial scan. Any additional areas scanned are counted as separate procedures, even if preformed during a single visit.</p>
7360	<p><u>RADIOLOGY – THERAPEUTIC</u> - This cost center provides therapeutic radiology services as required for the care and treatment of patients under the direction of a qualified radiologist. Therapeutic radiology services include therapy by radium and other radioactive substances. Additional activities include, but are not limited to the following: Consultation with patients and attending physician; radioactive waste disposal; storage of radioactive materials.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Count each therapeutic radiology procedure as one procedure. Count only those procedures for which a charge is made. A patient procedure is defined as the initial radiation treatment and any additional treatments of the same anatomical area during a single visit.</p>
7380	<p><u>NUCLEAR MEDICINE</u> - This cost center provides diagnostic, therapeutic, and investigative use of 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 physicians; radioactive waste disposal; storage of radioactive materials.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Each nuclear medicine procedure should be counted as one procedure. Count only those procedures for which a charge is made. A patient procedure is defined as the initial nuclear medicine treatment and any additional treatment of the same anatomical area during a single visit.</p>
7420	<p><u>RESPIRATORY THERAPY</u> - Respiratory therapy is the administration of oxygen and certain potent drugs</p>

	<p>through inhalation of positive pressure and other forms of rehabilitative therapy as prescribed by physicians. This cost center also includes pulmonary function testing, the testing of 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. Additional activities include, but are not limited to the following: Assisting physician in performance of emergency care; reviving and maintaining patient's vital life signs; maintaining open airways, breathing, and blood circulation; maintaining aseptic conditions; transporting equipment to patient's bedside; observing and instructing patient's 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. This cost center contains the direct expenses incurred in the administration of oxygen and other forms of therapy through inhalation and those incurred in the performance of patient and laboratory testing necessary for diagnosis and treatment of pulmonary disorders.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Treatments</u></p> <p>Each procedure for which a charge is made should count as one treatment. Oxygen charges would be reported as one per day regardless of service time.</p>
<p>7510</p>	<p><u>PHYSICAL THERAPY</u> - The physical therapy cost center provides patient evaluation and therapeutic activities, patient education, and home visits. In addition, it provides the diagnostic neurology service of electromyography. The cost center provides patient evaluation by performing and interpreting tests and measurements of cardiovascular, neuromuscular, and musculoskeletal functions and establishes treatment programs. Treatment is administered through the use of therapeutic exercise, massage, mechanical devices and therapeutic agents which employ the physical, chemical, and other properties of air, water, electricity, sound, and light. Specialized equipment is used to record electromotive variations in brain waves and to record electrical potential variation for diagnosis or muscular or nervous disorders. Specific evaluation and therapeutic activities provided by this cost center include, but are not limited to the following: Application of manual and electrical muscle and range of motion measurement; evaluation and fitting of prosthetic, orthotic, and other assistive devices; functional testing and training; perceptual and sensory evaluations; planning and executing therapeutic exercise programs for increasing strength, endurance, coordination, and range of motion, gait analysis and training; instruction and counseling patients and families.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Modalities</u></p> <p>The standard unit of measure will be the modality or the method of application of any therapeutic agent. A modality is defined as a single encounter with a physical therapist, such as gait training, whirlpool, or paraffin bath. One or more modalities will constitute a patient visit. In addition to modalities, the number of physical therapy patient visits will be reported on Worksheet A-1. A patient visit is one appearance of a patient regardless of the number of evaluation, therapeutic, and patient educational activities performed during that appearance. Also included as patient visits are the home visits made by physical therapists. See Account 6990 for a definition of home visits.</p>
<p>7590</p>	<p><u>OTHER REHABILITATIVE SERVICES</u> - Other Rehabilitative Services include educational and therapeutic activities related to the treatment, habilitation and rehabilitation of patients with neuromuscular and musculoskeletal impairments. Include milieu therapy in this cost center. This cost center includes, but is not limited to the following:</p> <ul style="list-style-type: none"> • <u>Occupational Therapy</u> – The application 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. • <u>Speech Pathology</u> – Providing and coordinating services to persons with impaired functional communication skills. This includes the evaluation and management of any existing disorders of the communicative process, centering entirely or in part on the reception and production of speech and language related to organic and/or inorganic factors.

	<ul style="list-style-type: none"> • <u>Audiology</u> – Providing and coordinating services to persons with impaired peripheral and/or central auditory function. This includes the detection and management of any existing communication handicaps centering in whole or in part on the hearing function. • <u>Recreational Therapy Services</u> – The employment of sports, dramatics, arts, and other recreational programs to stimulate a patient’s recovery rate. <p>This cost center contains the direct expenses incurred in providing the activities described above and in providing any other physical medical services not specifically required to be included in another cost center.</p> <p style="text-align: center;"><u>Standard Unit of Service</u></p> <p>Not applicable.</p>
7710	<p><u>RENAL DIALYSIS</u> - Renal Dialysis is the process of cleansing the blood by use of an artificial kidney machine or other method. Additional activities include but are not limited to the following: Transporting portable equipment to patient’s bedside; explaining procedures to the patient; operating dialysis equipment, inspecting, testing and maintaining special equipment. Report all Home Program Dialysis expenses in Account 6820.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Treatments</u></p> <p>Each treatment for which a charge is made is counted as one treatment regardless of the length of the treatment.</p>
7720	<p><u>EXTRACORPOREAL SHOCKWAVE LITHOTRIPSY (ESWL)</u> - ESW Lithotripsy is a noninvasive procedure by which renal and ureteral calculi (kidney stones) are pulverized using electro-hydraulic shock waves. This cost center contains the direct expenses incurred in the treatment of kidney stones through the use of lithotripsy.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Procedures</u></p> <p>Each lithotripsy procedure for which a charge is made is counted as one procedure.</p>
7730	<p><u>ORGAN ACQUISITION</u> - This cost center is used to record the acquisition, storage and preservation of all human organs for the eventual transplantation. Unlike other ancillary services, the total cost of organ acquisition is not accumulated in any one patient care cost center. Therefore, include only the costs that are not properly includable in another cost center.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Organs Acquired</u></p> <p>Each organ acquired should be counted as one.</p>
7910	<p><u>OTHER ANCILLARY SERVICES</u> - This cost center contains the direct expenses incurred in providing ancillary services other than those required to be included in other specific cost centers.</p> <p>Included are expenses incurred in providing psychiatric and psychological services such as individual, group, and family therapy to adults, adolescents and families; biofeedback training; psychological testing; and shock therapy. Related revenue must be included in the Other Ancillary Services revenue center (Account 4910).</p> <p style="text-align: center;"><u>Standard Unit of Service</u></p> <p>Not applicable.</p>

OTHER OPERATING EXPENSE

OTHER OPERATING EXPENSE-DEPARTMENTAL - 8010-8780

This group of accounts is used to report the direct expenses incurred by the research, education, general, fiscal, and administrative cost centers, and various unassigned cost centers. When cost allocation procedures are performed, the expenses reported in these centers are allocated to the various patient service cost centers to determine the full cost of providing each revenue producing service.

Included as direct expenses in these cost centers are: Salaries and wages, employee benefits, administrative professional fees, supplies, purchased services, and other direct expenses.

8010	<u>RESEARCH EXPENSE</u> - This cost center administers research projects funded by outside donations, grants, and/or the hospital. Additional activities include: Maintenance of animal houses; administration of specific research projects; cost of laboratory chemicals and reagents; glassware and lab supplies.
8220	<u>NURSING EDUCATION/DEGREE PROGRAMS</u> - Hospitals may either operate a school of nursing or provide the clinical training activities and facilities for student nurses when the degree is issued by a college or university. This cost center is to regard expenses associated with educational programs which result in either an Associate or Bachelor's degree, and which allows graduates to be eligible for licensure examinations as Registered or Practical Nurses. Activities include, but are not limited to the following: Selecting qualified nursing students; providing education in theory and practice conforming to approved standards; maintaining student personnel records; counseling students regarding professional, personal and educational problems; selecting faculty personnel; assigning and supervising students in providing nursing care to selected patients; and administering aptitude and other tests for counseling and selection purposes.
8240	<u>POST GRADUATE MEDICAL EDUCATION – APPROVED TEACHING PROGRAM</u> - A post graduate medical education teaching program provides an organized program of post graduate medical clinical education to residents. To be approved, a medical 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. Residency programs in the field of dentistry in a hospital or osteopathic hospital must have the approval of the Council on Dental Education of the American Dental Association. 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 students regarding professional, personal and educational problems; and assigning and supervising students. All salaries and stipends paid to residents in approved teaching programs must be reported in this cost center in the "Salaries and Wages" natural expense classification.
8250	<u>POST GRADUATE MEDICAL EDUCATION – NON-APPROVED TEACHING PROGRAM</u> - A post graduate medical education program provides an organized program of post graduate medical clinical education to residents. A non-approved medical residency training program is not approved by the Council on Medical Education of the American Medical Association, or in the case of an osteopathic hospital, is not approved by Committee on Hospitals of the Bureau of Professional Education of the American Osteopathic Association. Residency programs in the field of dentistry in a hospital or osteopathic hospital are considered non-approved unless approval has been granted by the Council on Dental Education of the American Dental Association. 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 students regarding professional, personal and educational problems; and assigning and supervising students. All salaries or stipends paid to residents in non-approved teaching programs must be reported in this cost center in the "Salaries and Wages" natural expense classification.

8260	<p><u>ALLIED HEALTH EDUCATION PROGRAMS</u> - Allied Health Education Programs provide organized medical clinical education for administrative interns and externs, medical record librarians, medical technologists, and other health professionals, excluding nurses (RNs and LPNs) and physicians. 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 providing medical care to selected patients and administering aptitude and other tests for counseling and selection purposes.</p> <p>This cost center contains the direct expenses relative to operating health education programs, other than nursing and postgraduate medical programs, such as School of Medical Technology, School of X-Ray Technology, School of Respiratory Therapy, Occupational Therapy Field Work Experience, and other similar educational programs. Inservice educational programs are not reported in this cost center, rather in the department responsible for the program.</p>
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GENERAL SERVICES EXPENSE

8310	<p><u>DIETARY SERVICES</u> - Dietary Services includes the procurement, storage, processing and delivery of food and nourishment for patients in compliance with Public Health Regulations and physicians' orders. Additional activities include, but are not limited to the following:</p> <p>Educating patients and their families in nutritional and modified dietary requirements; determining patient food preferences; preparing selective menus for various specific dietary requirements; preparing or recommending a diet manual approved by the medical staff for use by physicians and nurses; delivering and collecting patient food trays; and other incidental related activities.</p> <p>Also included is Dietary Service's share of common costs of the Non-Patient Food Service and Dietary Services cost centers. Examples of common costs would include salaries of cooks who prepare food for both cost centers, common food costs, common minor equipment costs, if expensed, common administrative costs, etc. These common costs must be allocated to the Dietary Services and Non-Patient Food Service cost centers based upon the ratio of the number of meals served in each cost center. 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/starch vegetable, green 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.</p>
8320	<p><u>NON-PATIENT FOOD SERVICE (Cafeteria/Snack bar)</u> - Non-patient Food Service includes all directly identifiable expenses incurred for the procurement, storage, processing, and delivery of food to employees and other non-patients in compliance with Public Health Regulations.</p> <p>Also included is the Non-Patient Food Service's share of the common costs to both the Non-Patient Food Service and the Dietary Services cost centers. The cost of edible supplies for vending machines serviced by the health facility must be included in this cost center. Vending Machine revenue is to be included in Other Operating Revenue (Account 5870 - Vending Machine Commissions).</p>
8330	<p><u>LAUNDRY AND LINEN</u> - Laundry and Linen Services include pickup, storage, issuance, distribution, mending, washing, and processing of inservice linens. The services include uniforms, special linens, and disposable linen substitutes.</p>
8350	<p><u>SOCIAL SERVICES</u> - The Social Services cost center obtains, analyzes and interprets psychosocial, environmental and economic information to assist in diagnosis, treatment, rehabilitation, and placement of patients. These services include counseling of patients and families in individual and group units; collaboration with health care staff; organizing on behalf of patients both within a given hospital and in various agencies outside the hospital; and participation in the development of social and health programs in the community. Other tasks involve collecting and revising information on community health and welfare resources, departmental management and accountability to responsible external organizations. Major activities include, but are not limited to the following:</p>

	<p>1) <u>SCREENING</u>: The process whereby a determination is made concerning the necessity for further professional <u>assessment</u> and services.</p> <p>2) <u>ASSESSMENT</u>: (Including family members or significant others). The explication of a patient’s problem(s) and the initial determination of a course of action for resolving the problem(s).</p> <p>3) <u>THE PROVISION OF PROBLEM FOCUSED SERVICES</u>: Services directed toward the resolution of identified problems (such as dealing with psychosocial problems as they relate to a patient’s health and/or hospitalization, and arranging for post discharge care of patients).</p> <p>This cost center contains the direct expenses incurred in providing social work services to patients with the exception of those incurred within the context of Home Health Care as defined in the Home Health – Medical Social Services cost center (Account 6990, Home Health Medical Social Services).</p>
8360	<p><u>HOUSING</u> - Housing includes the cost and maintenance of living quarters provided to hospital employees, non-paid workers and students, including interns and residents participating in educational programs conducted by the hospital.</p> <p>Expenses of “on call” rooms should be included in this cost center only when they are not directly identifiable to another cost center.</p>
8410	<p><u>PLANT SERVICE AND MAINTENANCE</u> - Plant Service and Maintenance includes the service and maintenance of utility systems such as heat, light, water, air conditioning, and air treatment. This cost center does <u>not</u> include: the expenses of electricity, natural gas, liquid propane or butane gas, oil, coal, purchased steam and hot water, and water and sewage charges; 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, such as landscaped and paved areas, streets on the property, sidewalks, fenced areas and fencing, external recreation areas, and parking facilities. Additional costs include, but are not restricted to the following: Waste management and disposal; boiler operating 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.</p> <p>The costs of maintenance, repair and renovation of renal dialysis equipment used for Home Dialysis for which the hospital has been 100% reimbursed by Medicare must be reported in the Home Program Dialysis cost center (Account 6820).</p> <p>Note: Utility costs are <u>not</u> included in this cost center. These costs are included in Utilities.</p>
8411	<p><u>UTILITIES – ENERGY</u> - Utilities – Energy includes costs of all utilities used in the production of energy for the hospital such as electricity, fuel, and purchased steam. (Note: for step-down allocation purposes, utilities accounts 8411 and 8412, will be included in Plant Service and Maintenance – Account 8410).</p>
8412	<p><u>UTILITIES – OTHER</u> - Utilities – Other include all non-energy utility cost, such as water, and disposal service. (Note: for step-down allocation purposes, utilities accounts 8411 and 8412, will be included in Plant Services and Maintenance – Account 8410).</p>
8430	<p><u>SECURITY SERVICES</u> - The Security Services cost center includes the costs associated with ensuring the safety and well-being of hospital patients, personnel, and visitors, as well as the protection of the hospital facility.</p>
8440	<p><u>PARKING</u> - Parking includes the costs of providing parking facilities to patients, physicians, employees and visitors.</p>
8450	<p><u>HOUSEKEEPING</u> - This cost center is responsible for the care and cleaning of the interior physical plant,</p>

	including the care (washing, waxing, and 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.
8460	<p>CENTRAL SERVICES AND SUPPLIES - 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 irrigation solutions; collecting, assembling, sterilizing, and redistributing reusable items; cleaning, assembling, maintaining, and issuing portable apparatuses.</p> <p>The invoice/inventory cost of non-chargeable supplies and equipment issued to other cost centers must be reported in the using cost center. The invoice/inventory cost of chargeable medical and surgical supplies must be reported in the Medical Supplies Sold cost center (Account 7110). The invoice/inventory cost of durable medical equipment leased and rented must also be reported in the Medical Supplies Sold cost center (Account 7110). For further discussion see Chapter I, of this manual.</p>
8470	<p>PHARMACY - The Pharmacy procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including I.V. solutions and blood derivatives, except packed red cells) for inpatients and outpatients under the direction of a licensed pharmacist. Pharmacy services include maintaining separate stocks of commonly used items in designated areas. Additional activities include, but are not limited to the following: Development and maintenance of the hospital's formulary established by the medical staff; consultation and advice to medical and nursing staff on drug therapy; I.V. add-mixture service; determining incompatibility of drug combinations; stocking floor drugs and dispensing machines; preparing patient medication histories; monitoring drug therapy; counseling patients; making patient rounds.</p> <p>The invoice/inventory cost of chargeable pharmaceuticals, I.V. solutions, and blood derivatives issued to other cost centers shall be reported in the Drugs Sold cost center (Account 7150). For further discussion, see Chapter I of this manual.</p>

ADMINISTRATIVE EXPENSE

8510	GENERAL ACCOUNTING - This cost center performs general accounting (e.g., 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.
8520	PATIENT ACCOUNTS, ADMITTING, AND REGISTRATION - The processing of patient charges, including posting charges to patient accounts, preparing claims, extending credit, collecting accounts receivable, cashiering, and other patient related billing and accounting activities, are handled by this cost center. Additional activities include interviewing patients and others relative to the extension of credit, checking references and utilizing outside collection agencies. The admitting of inpatients for hospital services including completing admission forms, scheduling admission times, accompanying patients to room or service areas after admission, and arrangement of admission details are performed by this cost center. All outpatient registration services are also included here, including emergency, clinic, and referred patients.

8610	<p><u>HOSPITAL ADMINISTRATION</u> - Hospital Administration provides overall management and administration of the institution. This function includes the following areas of administration: Governing Board, public relations, spiritual care, communications, personnel, management engineering, patient and health sciences libraries, and auxiliary groups.</p> <p>Communications is responsible for the operation of the communications systems within and outside of the hospital including, the telephone system, radio and telemetry communications systems, public address systems, closed circuit television, messenger services, internal information systems, and mail services.</p> <p>Personnel provides staffing of hospital departments and works to maintain employee satisfaction and morale. Activities include recruitment, employee selection, salary and wage administration, employee health services, employee benefit program administration, employment and procurement of temporary help (including fees paid to temporary agencies).</p> <p>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, combined with the principles and methods of engineering analysis, and 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; and operations research.</p> <p>Data processing expenses should be included separately in the Data Processing cost center (Account 8611). (See description of Account 8611 for further explanation). However, for step-down allocation purposes, data processing will be included in this cost center.</p> <p>Expenses, which are not assignable to a particular administrative services functional cost center, 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), nor fund raising costs, which should be included in Fund Raising (Account 8780).</p>
8611	<p><u>DATA PROCESSING</u> - Data Processing performs systems design, analysis and programming, operates the hospital electronic data processing systems, including encoding input, storing and safeguarding data, operating data processing equipment, scheduling data processing jobs, distributing output, and identifying and solving hardware and software problems. All hospital related data processing expenses are to be reported in this cost center including the expense related to data processing service provided to outside organizations. The related revenue is to be reported in Account 5620, Data Processing Services Revenue. (Note: Data processing expenses should not be reported in the using cost centers. For step-down allocation purposes, Data Processing should be included in Hospital Administration – Account 8610).</p>
8690	<p><u>PURCHASING AND STORES</u> - Purchasing and Stores includes the procurement 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 and non-dietary supplies and materials prior to their issuance to using cost centers. Additional activities include, but are not limited to the following: Receipt and processing of requisitions; monitoring perpetual supply items; obtaining quotes from selected vendors; and monitoring receipt of supplies.</p>
8710	<p><u>MEDICAL RECORDS</u> - Medical Records includes the maintenance of a records system for the use, transportation, retrieval, storage, and disposal of patient medical records; the production of indexes, abstracts, and statistics for hospital management and medical staff use. This function also includes tumor registry activities.</p>
8720	<p><u>MEDICAL STAFF ADMINISTRATION</u> - This cost center is used to report certain general expenses associated with medical staff administration, such as the salaries and related expenses of the Chief of the Medical Staff and assigned non-physician employees. The direct expenses incurred in providing medical photography and illustration services are also included in this cost center.</p>