	Residents' salaries (or stipends) must not be included here, but rather in the Post Graduate Medical Education – Approved Teaching Program (Account 8240) or Post Graduate Medical Education – Non-approved Teaching Program (Account 8250) cost centers, as appropriate. Compensation paid to physicians (other than Chief of the Medical Staff) must not be included here. Physicians' professional component expenses must be reported in the Medical Staff Services cost center (Account 8730). Other physician compensation must be reported in the functional cost center related to the service rendered. See Chapter I, for further discussion.
8730	MEDICAL STAFF SERVICES - This cost center is used to report the professional component expenses associated with services provided by hospital based physicians to hospital patients. Professional component expenses include the applicable percentage of professional fees and of salaries and employee benefits. Residents salaries (or stipends) must not be included here but rather in the Post Graduate Medical Education – Approved Teaching Program (Account 8240) or Post Graduate Medical Education – Non-approved Teaching Program (Account 8250), as appropriate.
8740	MEDICAL CARE REVIEW - This cost center conducts ongoing evaluation of the quality of care given and includes periodic review of the utilization of bed facilities, diagnostic nursing, and therapeutic resources of the hospital with respect to both the availability of these resources to all patients in accordance with their medical needs and the recognition of the medical practitioner's responsibility for the cost 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. The Medical Care Review cost center includes three review programs: 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. This cost center should contain the costs incurred in providing peer review, quality assurance, utilization review, professional standards review, and medical care evaluation functions.
8750	NURSING ADMINISTRATION - Nursing Administration is responsible for the management 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, (e.g., RNs, LPNs, Nursing technicians, aides, and orderlies) including regularly scheduled classes, in-service educational seminars, workshops, and special training sessions. This cost center should contain the direct expenses associated with nursing administration and with conducting a nursing in-service educational program. Costs related to in-service student time must not be included, rather, these costs must remain in the cost center in which the student works. If hospital employees work part-time in the in-service educational program and part-time in other nursing activities, their salaries, wages, and employee benefits must be allocated based upon the number of hours spent in each activity and reported in the appropriate cost centers. Scheduling and other administrative functions relative to float nursing personnel are considered costs of Nursing Administration. The salaries, wages, and employee benefits paid to float personnel shall be reported in the cost center in which they work. Any idle time would be added to the actual hours worked. The salaries, wages, and employee benefits of supervisors assigned to specific cost centers must be reported in those cost centers.
8780	FUND RAISING - Fund Raising includes activities such as special luncheons and meetings and special mailings for the purpose of raising funds.

OTHER OPERATING EXPENSES – NON-DEPARTMENTAL - 8810-8880

8810	DEPRECIATION – PLANT, PROPERTY, & EQUIPMENT - Depreciation – plant, property, & equipment is a cost center for reporting depreciation on land improvements, buildings and building improvements,

	leasehold improvements, and fixed and movable equipment. All such expenses must be reported in this cost center.
8820	AMORTIZATION EXPENSE - Amortization of bond issue costs, goodwill, start-up costs or other intangible assets should be reported in this cost center.
8825	LEASE AND RENTAL EXPENSE - The Lease and Rental Expense cost center should be used for recording lease and rental expenses on plant, property, and equipment.
8830	EMPLOYEE BENEFITS – NON-PAYROLL RELATED - This cost center should be used to report all non-payroll related employee benefits. Included in non-payroll related employee benefits are such costs as personal education, recreational and cultural activities, day care, subsidized housing, and executive benefits. Amounts in this account must also be reported on Worksheet X-1, line 11.
8840	INSURANCE – HOSPITAL AND PROFESSIONAL MALPRACTICE - This cost center is used to report all hospital and professional malpractice insurance expenses incurred in maintaining hospital and professional liability insurance policies. Also included is the self-insurance expense related to malpractice claims. Itemize special assessments on Worksheet X-4.
8850	INSURANCE OTHER - This cost center is used to record insurance expenses incurred in maintaining all insurance policies except professional and hospital malpractice insurance and employee benefit insurance. For example, fire, theft, employee fidelity bonds, liability (non-professional), property damage, auto, boiler, and business interruption insurance expenses would be included here. Also included is the expense associated with self-insurance of such losses.
8860	LICENSES AND TAXES (OTHER THAN INCOME TAXES) - This cost center is used to report all business license expenses incidental to the operation of the hospital, all other license expenses, and all taxes (other than on income tax). Fees paid to a city and/or county (or other governmental units, except the State Tax Board) for doing business in the city and/or county must be reported in this cost center. .
8865	PUBLIC MEDICAL ASSISTANCE TRUST FUND (PMATF) ASSESSMENT - The Medical Assistance Trust Fund assessment under Section 154.35 F.S., must be included in this account.
8870	INTEREST SHORT TERM - This cost center is used to report all interest incurred on borrowings obtained for working capital purposes for hospital operations. Interest incurred on mortgage notes and other borrowings for the acquisition of equipment must not be included in this cost center.
8880	INTEREST – LONG TERM - This cost center contains all interest 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. NOTE: Capitalized interest costs that are being amortized as start-up costs should be reported in Account 8820, Amortization Expense. DETERMINATION OF ALLOWABLE INTEREST EXPENSE Interest expense paid to or accrued for sources other than unrelated entities which do not meet the following criteria may not be included in the Board's computation of a hospital's operating and total margins or setting its operating expenses in either the hospital's budget or prior year report. A) Interest is attributable to a debt of the reporting hospital and is supported by a written debt instrument. B) The hospital has provided adequate documentation supporting the reasonableness of all interest. If the debt and its corresponding interest are shown on a related entity's books, and the interest is allocated to the hospital by formula, then a copy of the methodology of allocation must be provided to the Board's staff. The basis of the methodology shall be the hospital's most recently completed fiscal year data. C) Interest expense that is based on capital market conditions at the time that the debt is incurred

	shall be deemed reasonable.

NONOPERATING EXPENSE - 9210-9500

Nonoperating expense including expenses not directly related to patient care, related patient services, or the sale of related goods. The following accounts are required to be reported:

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.
9250	OTHER NONOPERATING EXPENSES - This cost center contains nonoperating expenses not specifically required to be reported in Account 9210.
9410	PROVISION FOR INCOME TAXES - This cost center contains income tax expense and related deferred taxes.
9500	EXTRAORDINARY ITEMS - This cost center is used to report extraordinary items in accordance with "Generally Accepted Accounting Principles" (GAAP) to determine when items are to be considered extraordinary, unless required to report an item or amount in these accounts by AHCA interpretive ruling, which may not be in accordance with GAAP.

EMPLOYEE BENEFITS

SOCIAL SECURITY TAXES

FICA – Employer's Portion
FICA – Employee's Portion

These accounts are used to report all payments to the Federal Government for Social Security taxes. Employee portion should be completed for those institutions which have adopted a policy of paying their employees' Social Security taxes.

STATE AND FEDERAL UNEMPLOYMENT INSURANCE - This account is used to report payments for unemployment insurance.

GROUP HEALTH INSURANCE &GROUP LIFE INSURANCE - These accounts are used to report the employer's contribution toward health/life insurance for their employees.

PENSION AND RETIREMENT - This account is used to report the employer's contribution to a retirement plan for employees of the institution.

WORKER'S COMPENSATION INSURANCE - This account is used to report the employer's payments for worker's compensation insurance.

UNION AND WELFARE - This account is used to report payments to a union administrated health and welfare plan.

OTHER PAYROLL RELATED BENEFITS - This account is used to report all employee benefits not included in the accounts described above.

CHAPTER IV GLOSSARY OF HEALTHCARE TERMINOLOGY

Accrual Reporting - The recognition and reporting of the effects of transactions and other events on the assets and liabilities of the hospital entity in the time period to which they relate rather than only when cash is received or paid, in accordance with generally accepted accounting principles.

Active Medical Staff - Physicians, other than residents, who have been accepted as members of the medical staff organization of the hospital, and who are also voting members of the medical staff, holding positions which will entitle them to voting staff privileges.

Actual Audited Data - "Audited Actual Experience", "Audited Actual Data", or "Audited Financial Statements" means data contained within financial statements examined by an independent, Florida-licensed, certified public accountant in accordance with generally accepted auditing standards and including an opinion on the audited financial statements. However, for the purposes of the Medicaid program, "Actual Audited Data" or "Actual Audited Experience" means data reported to the Agency for Health Care Administration which has been audited in accordance with generally accepted auditing standards by the Agency for Health Care Administration or representatives under contract with the agency.

Acute Care - Inpatient general routine care 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 an institution.

Adjusted Admissions - Adjusted admissions are the sum of acute admissions and the intensive care admissions divided by the ratio of inpatient revenues generated from acute, intensive, ambulatory and ancillary patient services to gross revenues, as defined in 408.07(22), F.S. The formula for computation of adjusted admissions is as follows:

The Total of Acute & Intensive
Care Admissions

Divided by
the Quotient of

(Total Inpatient Revenue – Sub Acute Inpatient Revenue) / Gross Revenue

Adjusted Patient Days - Adjusted patient days are the sum of acute patient days and the intensive care patient days divided by the ratio of inpatient revenues generated from acute, intensive, ambulatory and ancillary patient services to gross revenues, as defined in 408.07(22), F.S. The formula for computation of adjusted patient days is as follows:

The Total of Acute & Intensive
Care Patient Days

Divided by
the quotient of

(Total Inpatient Revenue – Sub Acute Inpatient Revenue) / Gross Revenue

Admission, Inpatient - A person who has been admitted to a hospital for bed occupancy for purposes of receiving inpatient hospital services. An inpatient is a patient that is defined in Rule 59E-7.011(4), Agency For Health Care Administration.

Ambulatory Care Services - Health services rendered to persons who are not confined overnight in a health care institution. The essential characteristic of "Ambulatory Services" is that the patients come or are brought to a facility of the hospital for a purpose other than admission as an inpatient. Ambulatory services include emergency services, clinical services, ambulance services, and home health services. Ancillary services, such as laboratory, physical therapy, and radiology are also provided in an ambulatory setting. Ambulatory care services are often referred to as "outpatient" services.

Ancillary Services - Diagnostic or therapeutic services performed by specific facility departments as distinguished from general or routine patient care such as room and board charges. Ancillary services generally are those specific services for

which charges are customarily made in addition to routine charges and include such services as surgery, laboratory, radiology, pharmacy, and therapy.

Assets Whose Use is Limited - Assets Whose Use is Limited includes the following:

Proceeds of debt issuances and funds of the health care entity deposited with a trustee and limited to use in accordance with the requirements of an indenture or similar document.

Other assets limited to use for identified purposes by an agreement between the healthcare entity and an outside party other than a donor or grantor. Examples include assets set aside under agreements with third-party payers to meet depreciation funding arrangements and assets set aside under self-insurance funding arrangements.

See Board Designated Assets

Available Beds - Licensed hospital beds that are staffed and ready for use with necessary supporting services. Beds in labor rooms, post anesthesia / postoperative recovery rooms, outpatient surgery centers, observation beds and other such areas, which are regularly maintained and utilized for only a portion of the stay of patients, primarily for special procedures and not for inpatient lodging, would not be deemed a "bed" for these purposes.

Average Daily Inpatient Census - The total number of inpatient days divided by the number of days in the period. For example: A hospital with 109,500 inpatient days during a given year of 365 days has an average daily inpatient census of 300. (109,500 / 365 = 300). If the reporting period is more or less than 365 days, inpatient days would be divided by the number of days in that reporting period.

Average Length of Stay - The number of days of that the average inpatient remains in the hospital. For example: A hospital with 25,000 inpatient admissions and 125,000 inpatient days during a given year or other reporting period has an average length of stay of 5.0 days. (125,000 / 25,000 = 5.0)

Base Medicaid Per Diem - The hospital's Medicaid per diem rate initially established by the Agency for Health Care Administration on January 1, 1999. The base Medicaid per diem rate shall not include any additional per diem increases received as a result of the disproportionate share distribution. (Applicable only to the Medicaid Disproportionate Share program).

Board Certified - This term refers to a physician who has met all educational and residency requirements of a medical specialty governing authority (i.e. The American College of Cardiology, The American College of Surgeons, etc.) and who has passed the required national examination.

Board Designated Assets - Assets set aside by the governing Board for identified purposes and over which the Board retains control and at its discretion subsequently may use for other purposes. (Also see: Assets Whose Use Is Limited)

Board Eligible - This term refers to a physician who has met all educational and residency requirements of a medical specialty governing authority (i.e. The American College of Cardiology, The American College of Surgeons, etc.) and is or has been eligible to take the national examination but has not passed it.

Boarder Baby - A newborn infant is retained in the nursery while the mother is not an inpatient of the hospital.

Case-Mix - A calculated index for each hospital, based on financial accounting and patient data collection as defined in s. [408.07(10) F.S].

Charity Care or Uncompensated Charity Care - Medical care provided by a healthcare entity to a person who has insufficient resources or assets to pay for needed medical care without utilizing his resources, which are required to meet his basic need for shelter, food, or clothing.

"Charity care" or uncompensated charity care": means that portion of hospital charges reported to the Agency for Health Care Administration for which there is no compensation, other than restricted or unrestricted revenues provided to a hospital by local governments or tax districts regardless of the method of payment; for care provided to a patient whose family income for the twelve months preceding the determination is less than or equal to 200 percent of the federal poverty level, unless the amount of hospital charges due from the patient exceeds 25 percent of the annual family income. However, in no

case shall the hospital charges for a patient whose family income exceeds four (4) times the federal poverty level for a family of four be considered charity

Computerized Tomography (CT) - Diagnosis of disease through visualization of the transverse plane of internal body structure by means of a pinpoint radiographic beam resulting in the production of a precise reconstruction image of the area through a computerized analysis of the variance in tissue absorption rates.

Contract Services - Services performed in whole or in part by an outside individual or organization on a contractual basis.

Contractual Adjustments (Allowances) - Difference between revenue at full, established rates and amounts realized from third-party payers under contractual agreements.

Controlling Organization - The organization, which operates a hospital and has control of the plant, property, and equipment, but does not have legal title to the aforementioned assets.

Daily Inpatient Census - The number of inpatients present at the census taking time each day, plus any inpatients who were both admitted and discharged after the census taking time the previous day. Generally the inpatient census is taken each midnight. However, a facility may designate and consistently use any other specified hour for census taking.

Deductions from Revenue - Reductions in gross revenue arising from bad debts, contractual adjustments, charity care, administrative, courtesy, and policy discounts, and other deductions.

Diagnosis Related Groups (DRG) - A method of patient classification that categorizes patients who are medically related with respect to diagnoses and treatment and are statistically similar in their length of stay.

Direct Expense - The cost of any goods or services that contributes to, and is readily ascribable to, the output of a product or service. Direct expenses include salaries and wages, employee benefits, professional fees, supplies, purchased services, and other direct expenses.

Direct Assignment of Cost - The process of identifying and assigning costs directly to the functional cost center generating those costs.

Discharge - The termination of lodging and the formal release of an inpatient by the institution. Since deaths are a termination of lodging, they are also inpatient discharges.

Discrete Unit - A separately organized, staffed, and equipped unit of the institution.

Disproportionate Share Percentage - Means a rate of increase in the Medicaid per diem rate as calculated under Chapter 409.911, F.S.

Donated Commodities - Gifts of supplies and other materials such as medicines, blood, linen, and office supplies which are normally purchased by the institution, and are reported at their fair market value at the time of donation, regardless of when actual receipt takes place.

Donated Services - The services performed by personnel who receive no compensation or partial compensation for their services. The equivalent of an employer-employee relationship must exist between the institution and the individual donating the services. The term is usually applied to services rendered by members of religious orders, societies, or groups to an institution operated by or affiliated with such an order, society, or group.

Employee - As distinguished from an independent contractor, an employee is a person who performs services subject to the will and control of an employer with respect to what he does and how he does it and is on the payroll of the institution.

Employee Benefits - A pension provision, retirement allowance, insurance coverage, or other cost representing a present or future value to an employee, which is paid for by the employer.

Encounter - A face-to-face contact between a patient and a provider who has primary responsibility for assessing and treating the condition of the patient at a given contact and who exercises independent judgment in the care of the patient.

Expense - Expired cost; any item or class of cost of (or loss from) carrying on an activity; a present or past experience defraying a present operating cost or representing an unrecoverable cost or loss.

Fringe Benefit - See employee benefit.

Full Time Equivalent (FTE) Employees - An objective measurement of the personnel employment of an institution in terms of full labor capability. To calculate the number of full time equivalent employees, sum all hours for which employees were paid (whether worked or not) during the year and divide by 2080 (in leap years divide by 2088).

Function - A collection of activities having related purposes.

Functional Reporting - Reporting of revenue and expense according to type of activity performed.

Generally Accepted Accounting Principles - "Generally accepted accounting principles" (GAAP) means the term as defined in Rule 61H1-20.007 F.A.C., Department Of Business And Professional Regulation, Board of Accountancy.

Generally Accepted Auditing Standards - "Generally accepted auditing standards" (GAAS) means the term as defined in Rule 61H1-20-008 F.A.C., Department of Business and Professional Regulation, Board of Accountancy.

Gross Revenue - The sum of daily hospital service charges, ambulatory service charges, ancillary service charges and other operating revenue. Gross revenue does not include contributions, donations, legacies, or bequests made to a hospital without restriction by the donors. [s. 408.07(22), F.S.]

Gross Revenue Per Adjusted Patient Day (GRAPD) - Gross revenue divided by total adjusted patient days.

Health Care Facility - Means a hospital, long-term care hospital, skilled nursing facility, or intermediate care facility for the developmentally disabled. A facility relying solely on spiritual means through prayer for healing is not included as a health care facility. [s. 408.032(8), F.S.]

Health Related Care - Care, other than medical that is performed by qualified personnel and pertains to protective, preventive, personal and social services.

Hill-Burton Program - Federal program of financial assistance created by the Hospital Survey and Construction Act of 1946 for the construction and modernization of health care facilities.

Home Health Agency - A public or private organization that provides, either directly or through arrangements with other org., health services such as nursing, therapy, health related homemaker, or social services in the patient's home.

Hospital:

General, Short – Term Acute Care - Any establishment, licensed under chapter 395, that offers services more intensive than those required for room, board, personal services, and general nursing care, and offers facilities and beds for use beyond 24 hours by individuals requiring diagnosis, treatment, or care for illness, injury, deformity, infirmity, abnormality, disease, or pregnancy; and regularly makes available at least clinical laboratory services, diagnostic radiology services, and treatment facilities for surgery or obstetrical care, or other definitive medical treatment of similar extent. [s. 395.002(12)(a)(b), F.S.]

Specialty - Any facility which meets the provisions of section (1), and which regularly makes available either: the range of medical services offered by a general hospital, but restricted to a defined age or gender group of the population; or a restricted range of services appropriate to the diagnosis, care, treatment of patients with specific categories of medical or psychiatric illnesses or disorders, or Intensive residential treatment programs for children and adolescents as defined in subsection 395.002 (15).

Long Term - A facility, which treats patients requiring less intense treatment than those, defined in section (1), and in which the majority of those patients will have lengths of stay greater than sixty (60) days.

Rural - An acute care hospital licensed under Chapter 395, having 100 licensed beds or less and an emergency room that meets the criteria established in Section 408.07 (43)(a)(b)(c)(d)(e), F.S.

Teaching - Any hospital formally affiliated with an accredited medical school that exhibits activity in the area of medical education as reflected by at least seven different resident physician specialties and the presence of 100 or more resident physicians. [s. 408.07(45), F.S.]

Hospital–Based Physician - A physician who spends the predominant part of his practice time within one or more hospitals rather than in an office setting. Such a physician has either a special financial arrangement with the hospital (salary or a percentage of fees collected) or bills patients separately for his/her services. Such physicians include directors of medical education, pathologists, anesthesiologists and radiologists, as well as physicians who staff hospital emergency rooms and outpatient departments or clinics.

Inpatient - "Inpatient" means a patient who has an admission order given by a licensed physician or other individual who has been granted admitting privileges by the hospital. Observation patients are excluded unless they are admitted.

Intangible Assets - A nonphysical, noncurrent asset such as goodwill, a trademark, or capitalized interest cost. It is amortized over a period not to exceed forty (40) years.

Intensive Care - Services provided in an inpatient care unit to patients, who require extraordinary observation and care on a concentrated, exhaustive and continuous basis.

Intermediate Care Facility - An institution, other than an intermediate care facility for the developmentally disabled (ICF/DD), which has six beds or less and provides health – related care and services on a regular basis to individuals who do not require the degree of care and treatment which a hospital or skilled nursing facility is designed to provide, but because of their mental or physical condition, require health – related care and services above the level of room and board.

Invoice Cost - Cost incurred by a buyer and reflected on an invoice, which unless otherwise specified, is net after deducting trade discounts.

Length of Stay - The number of calendar days that elapse between an inpatient's admission and discharge; counting the day of admission and not counting the day of discharge. An admission and discharge on the same day is counted as a single day.

Lithotripsy - Extra corporeal Shockwave Lithotripsy (ESWL) is a noninvasive procedure by which renal and urethral calculi are pulverized using electro hydraulic shock waves.

Long–Term Psychiatric Care - Psychiatric care rendered in a licensed unit of a general hospital or a psychiatric facility with an average length of stay of 60 days of more.

Maintenance - Effort expended to keep assets in proper condition to serve their intended purpose. This effort is ordinary and recurring and does not improve the asset or add to its useful life.

Magnetic Resonance Imaging (MRI) - Refers to a noninvasive method of graphically representing the distribution of water and other hydrogen rich molecules in the human body.

Major Organ Transplantation - A major organ transplant is generally considered to be the acquisition of a healthy heart, kidney, liver, or lung either from a living donor or a cadaver, which is used to replace a diseased organ of a patient. The transplantation of a major organ system is highly resource intensive, due to the extremely complex and sophisticated surgical techniques involved.

Medicaid Days - For the purpose of the Medicaid program, means the number of actual Medicaid days attributable to Medicaid patients as determined by the Agency for Health Care Administration.
For the purpose of prior year reports, Medicaid days are the number of days attributable to Medicaid patients reported by a hospital.

Multi-hospital Organization - A healthcare or other organization consisting of a group of two or more facilities, which are owned, leased, or through any other arrangement, is controlled by one business entity.

Net Operating Revenue - Net operating revenue means gross revenue minus deductions from revenue. [395.701(1)(d) F.S.]

Net Revenue per Adjusted Patient Day (NRAPD) - Net operating revenue divided by total adjusted patient days

Non-operating Expense - The expenses of a hospital, which are not directly related to patient care, patient services, or the sale of related goods. For example, non-operating expenses include losses on the sale of hospital property and expenses for retail operations.

Non-operating Revenue - Revenue not directly related to the entity's ongoing or principal operations is classified as non-operating and may include unrestricted gifts, unrestricted income from endowment funds, gain on sale of hospital properties, and income and gains from investments of general funds.

Non-revenue Producing Cost Centers - These are overhead units, such as dietary and plant operations and maintenance that provide necessary support services to revenue producing centers.

Occasion of Service - Any examination, consultation, treatment, or procedure performed in any of the service facilities of a hospital.

On – Call Pay - Compensation paid to an employee for being available to work.

Operating Expenses - Operating expenses include all necessary and proper costs that are appropriate in developing and maintaining the operation of the patient care facilities and activities. Necessary and proper costs related to patient care are those costs which are common and accepted occurrences in the hospital operation.

Operating Revenue - Operating revenue is that revenue resulting form the entity's ongoing central operations. For example, revenue for the care of patients or residents of a hospital or nursing home would be considered operating revenue.

Other Operating Revenue - Other operating revenue normally includes revenue from the services other than healthcare provided to patients and residents, as well as sales and services to persons other than patients. Such revenue arises from the normal day-to-day operations of most healthcare entities and is accounted for separately from health care service revenue.

Outpatient - A hospital patient who received services in one or more of the facilities of the hospital that is not an inpatient of the hospital at the time services were rendered.

Owner - The person or organization having legal title to the plant, property, and equipment of a hospital.

Patient Care Services Revenue - The hospital's full-established charges for services rendered to patients regardless of amounts actually paid to the hospital by or on behalf of patients.

Patient Day - A unit of measure denoting lodging facilities provided and services rendered to one inpatient between the census-taking hour on two successive days. The day of admission, but not the day of discharge or death, is counted as a patient day. 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.

Pediatric Patient - Any patient of a hospital who is less than 15 years of age.

Periodic Interim Payment (PIP) - A plan under which the hospital receives cash payments from third-party payers (usually Medicare) in constant amounts each period.

Procedure - A unit of activity for a cost center. For example, a procedure in a radiology cost center may include a series of pictures that constitute an exam.

Professional Component - The professional services provided to patients by hospital-based physicians, as opposed to the education, research, and administrative duties performed by the hospital-based physicians.

Reclassification - The process of recasting a hospital's revenue and expense accounts into a new structure e.g. moving from a responsibility to a functional arrangement. For purposes of the Florida Hospital Uniform Reporting System (FHURS), the process of converting the hospital's accounts so as to comply with the prescribed reporting principles, definitions, listing of accounts and formats found in this manual. A record of the conversion process must be maintained.

Reporting Manual - The Florida Hospital Uniform Reporting System Manual is a handbook of accounting policies, principles, and concepts, including a chart of accounts with definitions and standard units of service. The Manual establishes guidelines and specific requirements based on statutory regulations for Florida hospitals reporting to the Florida Agency for Health Care Administration.

Registration - The process of formally entering a patient's name on the institution's records for service in an outpatient care service area.

Related Party - A provider which to a significant extent is associated or affiliated with, or has control of, or is controlled by the organization furnishing the services, facilities, or supplies.

Relative Value Unit - An index number assigned to various procedures based upon the relative amount of labor, supplies, and capital needed to perform the procedure. The unit value represents the cost of performing a service relative to some other service that is used as a base; i.e., the base has a unit value of one.

Resident - A recent graduate physician/dentist employed by a hospital that is serving an advanced period of postgraduate training. This may represent the first year of training or any year thereafter.

Restricted Funds - Funds restricted by donors or grantors for specific purposes. Restricted funds generally fall into three categories: Plant Replacement and Expansion Fund, Specific Purpose Fund, and Endowment Fund. The accounts within each restricted fund are self-balancing, as each fund constitutes a separate accounting entity.

Revenue Center - An account for accumulating revenue consistent with the functional definition of the matching cost center.

Revenue Producing Cost Centers - Health facility activities providing direct services to patients (such as nursing, physical therapy, and laboratory) and thereby generating revenue.

Self-Insurance - The assumption by a hospital of risks arising out of the ownership of property or from other causes.

Skilled Nursing Facility (SNF) / Skilled Nursing Unit (SNU) - An institution, or distinct part of an institution, which is primarily engaged in providing to inpatients, skilled nursing and related services to patients who require medical or nursing care, or rehabilitation services for injured, disabled, or sick persons. [s. 408.032(16), F.S.]

Standard Unit of Measure - A uniform statistic for measuring and comparing hospital costs and productive output as defined in this manual. (See Chapter V)

Subacute Care Services - Services provided to patients, who require a level of hospital care less than that defined as acute care, including for example, residential care, and chemical dependency that does not require detoxification.

Subprovider - A portion of a general hospital that has been issued subprovider identification number because it offers a clearly different type of service from the remainder of the facility, for example: Long-term psychiatric care unit, substance abuse unit, or rehabilitation unit.

Teaching Program (Approved) - A medical residency training program 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 must have the approval of the Council on Dental Education of the American Dental Association.

Teaching Program (Non-approved) - A medical internship or residency training program is not approved unless it has been recognized 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. A residency program in the field of dentistry is not approved unless approval has been received from the Council on Dental Education of the American Dental Association.

Tertiary Health Services - A health service which due to its high level of intensity, complexity, specialized or limited applicability, and cost, should be confined to a limited number of hospitals to ensure the quality, availability, and cost effectiveness of such service. Examples of such services include, but are not limited to, organ transplantation, specialty burn units, neonatal intensive care units, comprehensive rehabilitation, and medical or surgical services which are experimental or

developmental in nature, to the extent that the provision of such services are not yet considered within the commonly accepted course of diagnosis or treatment for the condition. [s. 408.032(17), F.S.]

Third-Party Payer - Any agency that contracts with either hospitals or patients to pay for the health care services provided to covered patients. Examples of third party payers are: the Medicare and Medicaid Programs, health maintenance organizations (HMO's), or commercial insurers.

Unrestricted Funds - Funds which bear no external restrictions as to use or purpose; i.e., funds which can be used for any legitimate purpose designed by the Governing Board as distinguished from funds restricted externally for specific operating purposes, for plant replacement and expansion, and for endowment.

CHAPTER V STANDARD UNITS OF SERVICE

The Standard Unit of Service is required to provide a uniform statistic for measuring costs. The Standard Unit of Service for revenue producing cost centers (Daily Hospital, Ambulatory, and Ancillary Services) attempts to measure the volume (productive output) of services rendered to patients for which a charge is made. All-inclusive rate and No charge hospitals should count Standard Units of Service as if a change were being made. The Standard Unit of Service provides a method of determining unit cost, revenue to unit cost and revenue to unit cost and revenue comparisons among peer group health facilities.

Table of Standard Units of Service

This table of Standard Units of Service has been developed as a quick reference source. If a cost center is not listed, then a Standard Unit of Service has not been prescribed. For a detailed description of particular Standard Units of Service, refer to the appropriate cost center description.

ACCOUNT NUMBER	COST CENTER	STANDARD UNIT OF SERVICE
Daily Hospital Services		
6010	Medical/Surgical Acute	Number of patient days
6170	Pediatric Acute	Number of patient days
6210	Psychiatric Acute	Number of patient days
6220	Substance Abuse Acute –DTU	Number of patient days
6250	Obstetrics Acute	Number of patient days
6280	Definitive Observation	Number of patient days
6290	Other Acute Care	Number of patient days
6310	Medical/Surgical Intensive Care	Number of patient days
6330	Coronary Care	Number of patient days
6350	Pediatric Intensive Care	Number of patient days
6370	Neonatal Intensive Care	Number of patient days
6380	Burn Care	Number of patient days
6390	Psychiatric Intensive Care	Number of patient days
6410	Other Intensive Care	Number of patient days
6510	Newborn Nursery	Number of newborn days
6610	Skilled Nursing Care- Medicare/Medicaid Certified	Number of patient days
6630	Psychiatric Long-Term Care	Number of patient days
6650	Intermediate Care	Number of patient days
6660	Residential Care	Number of patient days
6690	Other Subacute Care Services	Number of patient days
Ambulatory Services		
6710	Emergency Services	Number of Visits
6720	Clinic Services	Number of Visits
6820	Home Program Dialysis	Number of Patient Weeks
6830	Ambulatory Surgery Services	Number of Surgery Minutes
6850	Ambulance Services	Number of Runs
6870	Free Standing Clinic Services	Number of Visits
6990	Home Health Services	Number of Home Visits

ACCOUNT NUMBER	COST CENTER	STANDARD UNIT OF SERVICE
Ancillary Services		
7010	Labor and Delivery Services	Number of Procedures
7040	Surgery Services	Number of Surgery Minutes
7060	Recovery Services	Number of Recovery Room Minutes
7080	Anesthesiology	Number of Anesthesia Minutes
7210	Laboratory Services	Workload Measurement Units
7250	Whole Blood and Packed Red Cells	Workload Measurement Units
7260	Blood Processing and Storage	Workload Measurement Units
7290	Electrocardiography	Workload Measurement Units
7310	Cardiac Catheterization Laboratory	Number of Procedures
7320	Radiology – Diagnostic	Number of Procedures
7340	CT Scanner	Number of Procedures
7350	Magnetic Resonance Imaging	Number of Procedures
7360	Radiology – Therapeutic	Number of Procedures
7380	Nuclear Medicine	Number of Procedures
7420	Respiratory Therapy	Number of Treatments
7510	Physical Therapy	Number of Modalities
7710	Renal Dialysis	Number of Treatments
7720	ESW Lithotripsy	Number of Procedures
7730	Organ Acquisition	Number of Organs Acquired