

WORKSHEET X-4: EXPLANATIONS AND COMMENTS

PURPOSE: This worksheet should be used by the preparer for the following purposes:

- 1) To provide an explanation of any amount or transaction reported which may appear unusual when compared against other hospitals. Data that appears abnormal may be questioned by the AHCA. By providing an explanation on this worksheet, the preparer may avoid requests for further explanations.
- 2) To detail the composition of all amounts entered throughout the worksheets in "OTHER" categories. Only significant amounts, those exceeding the specified percentage threshold for each worksheet, need be detailed on this worksheet. See the TABLE OF OTHER CATEGORIES on the next page for specified line references to "OTHER" categories.
- 3) To explain why a certificate of need has not been obtained for any of the expenditures listed on LINES 1-40 on WORKSHEET X-3, LISTING OF CAPITAL EXPENDITURES.

INSTRUCTIONS:

COLUMN DEFINITIONS:

WORKSHEET: Enter the worksheet number on which the amount listed is reported. (For example: C-6).

LINE NUMBER: Enter the worksheet line number on which the amount listed is reported.

DOLLAR AMOUNT: Enter the amount of the item being explained. This amount should correlate to the amount reported on the previously referenced worksheet and line number.

EXPLANATIONS AND COMMENTS: Enter any explanation or comments applicable to the item referenced.

TABLE OF OTHER CATEGORIES

<u>Worksheet</u>	<u>"OTHER" Line No.</u>	<u>Worksheet</u>	<u>"OTHER" Line No.</u>
B-1	06	C-4	05
B-1	14	C-4	18
B-1	20	C-4	32
B-4	49	C-5	06
C-1	05	C-5	13
C-1	14	C-5	19
C-1	19	C-5	26
C-1	25	C-5	48
C-1	27	C-5	52
C-1	34	C-6	33
C-2	21-25	C-6	39
C-3	06	X-1	10
C-3	13		
C-3	19		
C-3	26		
C-3	48		
C-3	52		

WORKSHEET PSY-1: PSYCHIATRIC HOSPITAL STATISTICS

PURPOSE: To collect relevant statistics from all short-term psychiatric hospitals and community mental health centers with an average length of stay less than or equal to 60 days. These statistics are necessary to perform the grouping of short-term psychiatric hospitals.

INSTRUCTIONS:

WHO MUST REPORT: All short-term psychiatric hospitals and community mental health centers with an average length of stay (ALOS) equal to or less than sixty (60) days must submit WORKSHEET PSY-1 as part of its prior year actual report, no later than 120 days following the close of its fiscal year.

SECTION A – UNIT STATISTICS

COLUMN DEFINITIONS: NOTE: ALL SUBACUTE data should be segregated and reported on LINE 9 of this worksheet. LINES 1-8 should include statistics for acute and intensive care only. A unit is defined as a service with dedicated space and dedicated staffing including a separate nursing station. Report statistics for each line item for which the hospital has the unit specified. Report zeros for each line item for which the hospital does not have the unit specified. For example, if the hospital has a substance abuse unit serving both adults and adolescents, report the appropriate statistics on line 6 and enter zero on line 7. If the hospital has both a substance abuse unit for adults and a separate substance abuse unit for children and adolescents, report the appropriate statistics on line 6 and line 7.

COLUMN 1 – LICENSED BEDS (END PERIOD): For each LINE 1-9, enter the number of LICENSED BEDS as of the end of the reporting period.

LINE 8 – TOTAL ACUTE AND INTENSIVE CARE: This line should equal the sum of LINE 7 plus LINE 15, COLUMN 1 of WORKSHEET B-1.

LINE 9 – SUBACUTE CARE: This line should equal the number entered on LINE 21, COLUMN 1 of WORKSHEET B-1.

COLUMN 2 – TOTAL INPATIENT DAYS: For each LINE 1-9, enter the TOTAL INPATIENT DAYS for the report period.

LINE 8 – TOTAL ACUTE AND INTENSIVE CARE: This total should equal the total on LINE 29, COLUMN 1 of WORKSHEET B-1.

LINE 9 – SUBACUTE CARE: This line should equal the number entered on LINE 29, COLUMN 4 of WORKSHEET B-1.

COLUMN 3 – NUMBER OF PATIENTS TREATED: Number of patients treated is a count of all patients served by the unit during the fiscal year including those transferred from other units within the hospital. If a patient is transferred out of a unit and later returned to the unit, the patient would be counted twice in that unit.

For LINES 1-7 and LINE 9, enter the NUMBER OF PATIENTS TREATED for the reporting period.

LINE 8 – TOTAL ACUTE AND INTENSIVE CARE: Enter the total of LINES 1-7. MUST be equal to, or greater than LINE 4, Section B of this worksheet.

COLUMN 4 – AVERAGE LENGTH OF STAY (ALOS): For each LINE 1-7 and LINE 9, compute and enter the AVERAGE LENGTH OF STAY (ALOS) for the reporting period. The AVERAGE LENGTH OF STAY is computed as follows: COLUMN 2 divided by COLUMN 3.

WORKSHEET PSY-1 – PSYCHIATRIC HOSPITAL STATISTICS
CONTINUED-

SECTION B – HOSPITAL STATISTICS













COLUMN DEFINITIONS: NOTE: ALL SUBACUTE data should be excluded from the data reported on this worksheet. Report data for acute and intensive patients only.





LINE 1 – NUMBER OF ADMISSIONS BILLED TO BAKER ACT: Enter the number of admissions that were billed to the BAKER ACT during the reporting period. Include only ACUTE and INTENSIVE CARE ADMISSIONS.

LINE 2 – PATIENT CENSUS, BEGINNING OF PERIOD: Enter the total number of acute and intensive patients at the beginning of the report period.

LINE 3 – ACUTE AND INTENSIVE ADMISSIONS: Enter the total number of admissions for both ACUTE and INTENSIVE CARE that occurred during the reporting period.

LINE 4 – TOTAL PATIENTS TREATED: Enter the total of LINE 2 and LINE 3.

Psychiatric Hospital Services/Statistics		Show Unit Statistics	Show Hospital Statistics	
Please complete the information below and click Save to update the record.				
You can add comments to each line by clicking on the  icon.				
HOSPITAL UNIT	LICENSED BEDS (END OF PERIOD)	TOTAL INPATIENT DAYS	NUMBER OF PATIENTS TREATED	ALOS [Col(2) / Col(3)]
01 Adult Psychiatric / General	<input type="text"/>	<input type="text"/>	<input type="text"/>	
02 Child / Adolescent Psychiatric	<input type="text"/>	<input type="text"/>	<input type="text"/>	
03 Specialized Child Psychiatric	<input type="text"/>	<input type="text"/>	<input type="text"/>	
04 Geriatric Psychiatric	<input type="text"/>	<input type="text"/>	<input type="text"/>	
05 Intensive Treatment (2)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
06 Adult Substance Abuse - General	<input type="text"/>	<input type="text"/>	<input type="text"/>	
07 Child / Adolescent Substance Abuse	<input type="text"/>	<input type="text"/>	<input type="text"/>	
08 Total Acute and Intensive Care (Lines 1 through 7)				0.00 
09 Sub Acute Care	<input type="text"/>	<input type="text"/>	<input type="text"/>	
 Save		 Clear		
NOTE(S):				
<ul style="list-style-type: none"> • ALL UNIT DESIGNATIONS REFER TO INDIVIDUAL UNITS IN THE HOSPITAL, NOT SIMPLY TO AN INPATIENT SERVICE. AN INDIVIDUAL UNIT IS IDENTIFIED AS HAVING SPECIFIC SPACE AND STAFF ALLOCATED TO IT, AND HAVING A DEFINED AND UNIQUE TREATMENT PROGRAM AND/OR BEING DIRECTED TOWARD A SPECIFIC SUBSET OF THE PATIENT POPULATION. • A UNIT PROVIDING INTENSIVE LOCK-WARD INPATIENT TREATMENT, IF YOU SOMETIMES ALLOCATE BEDS TO INTENSIVE TREATMENT, BUT DO NOT HAVE A DESIGNATED ITS, DO NOT REPORT THE ALLOCATED BEDS AS ITU BEDS, BUT INCLUDE THEM IN THE UNIT THEY ARE CUSTOMARILY ASSIGNED TO. 				

Psychiatric Hospital Services/Statistics		Show Unit Statistics	Show Hospital Statistics
<p>Please complete the information below and click Save to update the record.</p> <p>You can add comments to each line by clicking on the  icon.</p>			
HOSPITAL UNIT		NUMBER OF PATIENTS TREATED	
01	Number of Admissions Billed to Baker Act	<input type="text"/>	
02	Patient Census, Beginning of Period (Acute & Intensive Patients)	<input type="text"/>	
03	Acute and Intensive Admissions	<input type="text"/>	
04	Total Patients Treated (Line 2 plus Line 3)		
<input type="button" value="Save"/> <input type="button" value="Clear"/>			
<p>NOTE(S):</p> <ul style="list-style-type: none"> ALL UNIT DESIGNATIONS REFER TO INDIVIDUAL UNITS IN THE HOSPITAL, NOT SIMPLY TO AN INPATIENT SERVICE. AN INDIVIDUAL UNIT IS IDENTIFIED AS HAVING SPECIFIC SPACE AND STAFF ALLOCATED TO IT, AND HAVING A DEFINED AND UNIQUE TREATMENT PROGRAM AND/OR BEING DIRECTED TOWARD A SPECIFIC SUBSET OF THE PATIENT POPULATION. A UNIT PROVIDING INTENSIVE LOCK-WARD INPATIENT TREATMENT, IF YOU SOMETIMES ALLOCATE BEDS TO INTENSIVE TREATMENT, BUT DO NOT HAVE A DESIGNATED ITS, DO NOT REPORT THE ALLOCATED BEDS AS ITU BEDS, BUT INCLUDE THEM IN THE UNIT THEY ARE CUSTOMARILY ASSIGNED TO. 			

CHAPTER III DESCRIPTION OF ACCOUNTS

INTRODUCTION

This chapter provides a detailed description for each account referenced in the uniform reporting system.

The majority of the account descriptions have been adopted from the American Hospital Association’s Chart of Accounts for Hospitals. Report preparers should reference the account descriptions in this manual as some of the AHA account descriptions have been modified for FHURS reporting purposes.

The Standard Units of Service, required on Worksheets A-1, A-2, and C-5, are identified separately for each account. A table of all accounts and their related Standard Unit of Service can be found in Chapter V.

BALANCE SHEET ACCOUNTS

ASSETS

CURRENT ASSETS - 1010-1090

1010	<u>CASH AND INVESTMENTS</u> - This account represents the amount of cash on deposit in banks and that which is immediately available for use in financing Operating Fund activities, amounts on hand for minor disbursements, amounts invested in savings accounts and certificates of deposit and current securities and investments evidenced by certificates of ownership or indebtedness. This amount is exclusive of Assets Whose Use Is Limited, (Account 1110-1190) as described below.
1020	<u>CURRENT PORTION OF ASSETS WHOSE USE IS LIMITED</u> - This account is used to report funds that are needed to pay those liabilities that have been obligated by Assets Whose Use Is Limited.
1030	<u>ACCOUNTS AND NOTES RECEIVABLE</u> - This account must reflect the amounts due from hospital patients and their third party sponsors, not of allowances for uncollectible receivables and third-party contractual adjustments. This account also reflects the amounts due from third-party reimbursement programs based upon cost reports submitted and/or audited and all notes receivable.
1080	<u>INVENTORY</u> - This balance reflects the cost of unused hospital supplies. The balance in this account consists of: medical and surgical supplies, drugs and medicines, linens, uniforms and garments, food, housekeeping supplies, office supplies, maintenance supplies and stationary forms.
1090	<u>OTHER CURRENT ASSETS</u> - This account includes current assets not included in other accounts. Pledges receivables should be reported in this account.

ASSETS WHOSE USE IS LIMITED - 1110-1190

1110	<u>BOARD DESIGNATED ASSETS</u> - Unrestricted resources may be appropriated or designated by the governing board for specific use. If the governing board appropriates resources in this manner, they should be reported in this account.
1130	<u>DONOR RESTRICTED ASSETS</u>
1140	<u>TRUSTEE HELD FUNDS</u>

PROPERTY, PLANT AND EQUIPMENT - 1200-1260

1200	<p><u>LAND</u> - The balance of this account reflects the cost of land used in hospital operations. Included here is the cost of off-site sewer and water public utility charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a non-depreciable nature, the cost of curbs and of sidewalks whose replacement is not the responsibility of the hospital, as well as other land expenditures of a non-depreciable nature.</p>
1210	<p><u>LAND IMPROVEMENTS</u> - All land expenditures of a depreciable nature that are used in hospital operations are charged to this account. This would include the cost of on-site sewer and water lines; paving of roadways, parking lots, curbs and sidewalks (if replacement is the responsibility of the hospital) as well as the cost of shrubbery, fences and walls.</p>
1220	<p><u>BUILDINGS</u> - The cost of all buildings and subsequent additions used in hospital operations must be reported in this account. Included are all architectural, consulting and legal fees related to the acquisition or construction of buildings. Interest paid during construction is a cost of the building and is included in this account.</p>
1230	<p><u>FIXED EQUIPMENT</u> - The cost of all fixed equipment used in hospital operations must be reported in this account. Fixed equipment has the following general characteristics:</p> <ol style="list-style-type: none"> 1) Affixed to the building, not subject to transfer or removal. 2) Used in hospital operations. <p>Fixed equipment includes such items as boilers, generators, elevators, engines, pumps and refrigeration machinery, including the plumbing, wiring, etc., necessary for equipment operations.</p>
1240	<p><u>LEASEHOLD IMPROVEMENTS</u> - All expenditures for depreciable improvement of a leasehold used in hospital operations must be reported in this account.</p>
1250	<p><u>MOVABLE EQUIPMENT (Major and Minor)</u></p> <p><u>Major movable equipment</u> to be reported in this account has the following general characteristics:</p> <ol style="list-style-type: none"> 1) Ability to be moved, as distinguished from fixed equipment. 2) Usually assigned to a department or specific area. 3) A unit cost large enough to justify control by means of an equipment ledger. 4) Sufficient individuality and size to make control feasible by means of identification tags. 5) Used in hospital operations. <p>Major movable equipment includes such items as automobiles and trucks, desks, beds, desktop computers, sterilizers, operating tables, oxygen tents, and X-ray apparatus.</p> <p><u>Minor movable equipment</u> to be reported in this account has the following general characteristics:</p> <ol style="list-style-type: none"> 1) Location generally not fixed; subject to requisition or use by various cost centers of the hospital. 2) Relatively small in size and unit cost. 3) Fairly large number in use. 4) Used in hospital operations.

	Minor movable equipment include such items as wastebaskets, bed pans, basins, glassware, silverware, pots and pans, sheets, blankets, ladders, and instruments. Source: AHCA Chart of Accounts.
1260	<u>CONSTRUCTION IN PROGRESS</u> - Cost of construction that will be in progress for more than one month and will be used for hospital operations must be reported in this account. Upon completion of the construction program, all costs associated with the particular project must be reported in the appropriate asset account(s). Interest paid during construction is a cost of the asset and is included in the asset account upon completion of construction.
1215	<u>ACCUMILATED DEPRECIATION – LAND IMPROVEMENTS</u>
1225	<u>ACCUMULATED DEPRECIATION – BUILDINGS</u>
1235	<u>ACCUMULATED DEPRECIATION – FIXED EQUIPMENT</u>
1245	<u>ACCUMULATED DEPRECIATION – LEASHOLD IMPROVEMENTS</u>
1255	<u>ACCUMULATED DEPRECIATION – MOVABLE EQUIPMENT</u>

The balance in these accounts reflects the depreciation accumulated on the above – mentioned assets used in hospital operations.

OTHER ASSETS - 1350-1370

These accounts include the cost (or fair market value at date of donation) of property, plant and equipment not used in hospital operations and related accumulated depreciation. Other tangible assets, such as certain deferred items, not included elsewhere are also contained in these accounts.

1350	<u>OTHER TANGIBLE ASSETS</u>
1355	<u>DEFERRED FINANCING COSTS</u>
1360	<u>DEFERRED THIRD-PARTY RECEIVABLES</u>
1365	<u>DEFERRED INCOME TAXES</u>
1390	<u>INTANGIBLE ASSETS</u> - This account is used to report intangible assets, net of accumulated amortization, including goodwill and organization costs.

LIABILITIES

CURRENT LIABILITIES - 2010-2080

2010	<u>ACCOUNTS, NOTES, AND LOANS PAYABLE</u> - This account will be used to report liabilities of the hospital due and payable within one year to vendors, banks, trade creditors, or others for purchased supplies and services. This account will also include promissory notes, drafts, or other credit instruments that are due and payable within one year.
2080	<u>OTHER CURRENT LIABILITIES</u> - This account will be used to report any other liabilities due and payable within one year, including accrued payroll expenses that are not included in account 2010, advances and reimbursement settlements due to third party PAYERS, amounts due to other funds, and deferred income to be received within the next accounting period.

2110	<u>CURRENT LIABILITIES – ASSETS WHOSE USE IS LIMITED</u> - This account contains the current installments on long-term debt and those liabilities (amounts due to creditors or other funds) which are to be paid by Assets Whose Use is Limited.
2140	<u>DEFERRED CREDITS AND OTHER LIABILITIES</u> - This account reflects the effects of timing differences that occur between the “book” and the tax or cost reporting accounting for deferred income taxes and third party revenue. This account also reflects all deferred credits not specifically identified elsewhere.

LONG-TERM DEBT - 2210-2290

In the following accounts, report the indebtedness of the entity with maturity dates extending more than one year beyond the current year-end.

2210	<u>MORTGAGES PAYABLE – FHA</u>
2220	<u>MORTGAGES PAYABLE – OTHER LENDERS</u>
2230	<u>CONSTRUCTION LOANS</u>
2240	<u>NOTES PAYABLE – REVOLVING CREDIT LINE</u>
2250	<u>CAPITALIZED LEASE OBLIGATIONS</u>
2260	<u>BONDS PAYABLE – TAXABLE</u>
2270	<u>BONDS PAYABLE – TAX EXEMPT</u>
2280	<u>INTERCOMPANY DEBT, NONCURRENT</u>
2290	<u>OTHER NONCURRENT DEBT</u>

EQUITIESTAXABLE ENTITIES - 2350-2380

(Corporations, Partnerships, and Sole Proprietorships)

2350	<u>STOCKHOLDER’S EQUITY</u>
2360	<u>ADDITIONAL PAID-IN CAPITAL</u>
2370	<u>RETAINED EARNINGS</u> - This account is used to report the earnings retained in the entity after the distribution of all dividends and payment of taxes. This account should also be used to report the <u>Fund Balance</u> of those corporations that are organized as Not-For-Profit, but whose income is taxable.
2380	<u>CAPITAL PARTNERSHIP OR SOLE PROPRIETOR</u> - The total of these equity accounts reflects the difference between the total assets and the total liabilities of the Taxable Entity.

TAX EXEMPT ENTITIES - 2390-2395

(Voluntary Not-For-Profits)

2390	<u>FUND BALANCE – TAX EXEMPT</u> - The balance of this account represents the difference between the total of Unrestricted Fund Assets and Unrestricted Fund Liabilities, e.g., the net assets in the Unrestricted
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	Fund of the tax-exempt entity.
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INCOME STATEMENT ACCOUNTS

REVENUE ACCOUNTS

PATIENT REVENUE ACCOUNT DESCRIPTIONS- 3000-4990

Detailed descriptions of the functions or types of activities to be included in each patient care revenue center are included in the cost center activities that must be reported in the revenue account matching the cost center for which the expenses are reported. For example, charges for Emergency Services are reported in Emergency Services (Account 3710) and the cost of the services are reported in Emergency Services (Account 6710). Thus a matching of revenue and expenses is achieved within each cost center.

3010-3690	<p><u>DAILY HOSPITAL SERVICES</u> - This group of accounts is used to report the gross revenue measured in terms of the hospital's full established rates, earned from daily hospital services rendered to inpatients. This revenue must be reported at the hospital's full established rates, regardless of the amounts actually collected.</p> <p>Daily hospital services generally are those services included by the provider in a daily service charge sometimes referred to as the "room and board" charge. Included in daily hospital services revenue are the regular room, dietary and nursing services, minor medical and surgical supplies, social services, and the use of certain equipment and facilities for which the hospital does not customarily make a separate charge. This includes patient education that provides for the teaching and counseling of the patient and his family.</p> <p>Daily hospital services are further categorized into the following areas: (a) acute care, (b) intensive care, (c) nursery, and (d) subacute care.</p>
3710-3990	<p><u>AMBULATORY SERVICES</u> - This group of accounts is used to report the gross revenue measured in terms of the hospital's full established rates earned from services provided to ambulatory patients who are outpatients and to other patients who do not require admission to the hospital as inpatients. For reporting purposes ambulatory services also include ambulance, outpatient clinic, and home health services.</p>
4010-4990	<p><u>ANCILLARY SERVICES</u> - The group of accounts is used to report the gross revenues measured in terms of the hospital's full established rates earned from ancillary services.</p> <p>Ancillary services generally are those special services other than room, board, medical and nursing services such as: laboratory, radiology, surgery services, etc. Ancillary services are usually billed as separate items when the patient receives these services.</p>

DEDUCTIONS FROM REVENUE- 5900-5990

This group of accounts is used to report reductions from gross revenue arising from bad debts, contractual adjustments, uncompensated care, administrative, courtesy, and policy discounts, and other revenue deductions.

In many instances, the hospital receives less than its full established charges for the services it renders. It is essential that reported data reflect both the gross revenue and related revenue "adjustments" resulting from the inability to collect established charges for services provided. These revenue "adjustments" are referred to as "Deductions from Revenue" and consist of the following primary categories:

- 1) Provision for Bad Debts.
- 2) Contractual Adjustments (Medicare, Medicaid, HMO, PPO, etc.).

- 3) Charity Care.
- 4) Administrative, Courtesy, and Policy Discounts

5900	<p><u>PROVISION FOR BAD DEBTS</u> - This account shall contain the hospital's periodic estimates of the amounts in accounts and notes receivable that are likely to be credit losses. The estimated amount of bad debts may be based on an experience percentage applied to the balance of accounts receivable or the amount of charges to patients' accounts during the period, or it may be based on a detailed aging and analysis of patients' accounts.</p> <p>These losses will occur despite collection efforts of the hospital. <u>This account should not be used to report amounts for charity care.</u></p>
5910	<u>CONTRACTUAL ADJUSTMENTS – MEDICARE</u>
5911	<u>CONTRACTUAL ADJUSTMENTS – MEDICARE/HMO</u>
5920	<u>CONTRACTUAL ADJUSTMENTS – MEDICAID</u>
5921	<u>CONTRACTUAL ADJUSTMENTS – MEDICAID/HMO</u>
5940	<p><u>CONTRACTUAL ADJUSTMENTS – OTHER</u> (PPO's and HMO's other than Medicare/Medicaid)</p> <p>These contractual accounts must be used to report the differential (more or less) between the amount, based on the hospital's full established rates, of contractual patients' charges for hospital services which are rendered during the reporting period and are covered by the contract, and the amount received and due from third-party agencies in payment of such charges, including adjustments made at year end, based upon cost reports submitted.</p> <p>When reporting the contractual adjustments for Medicare and Medicaid programs, these adjustments will be separated into two categories: (1) Conventional Medicare and Medicaid, (2) Medicare and Medicaid HMOs. These adjustments will also be entered on the appropriate lines on worksheet C-2.</p> <p>Prior period contractual revenue adjustments, as appropriate will also be reported in these accounts rather than in the Fund Balance or Retained Earnings accounts.</p> <p>When the difference between the amount of a patient's bill and the payment received by the hospital from a third-party agency is recoverable from the patient, any resulting uncollected amount should be reported in the appropriate bad debt or uncompensated care category and should not be reported in contractual adjustments.</p>
5950	<p><u>CHARITY CARE – HILL BURTON</u> - Account 5950 shall be used to report the charges applicable to any charity services that are being used to comply with the requirements of the Hill-Burton Hospital and Medical Facilities Construction Plan.</p>
5960	<p><u>CHARITY CARE – OTHER</u> - Account 5960 shall be used to report "Charity care" or "uncompensated charity care" which 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.</p> <p>Each hospital will determine which patients are charity care patients by a verifiable process subject to the following provisions:</p>

	<p>Documentation shall include one of the following forms:</p> <ol style="list-style-type: none"> 1) W-2 withholding forms 2) Paycheck stubs 3) Income tax returns 4) Forms approving or denying unemployment compensation or worker’s compensation. 5) Written verification of wages from employer 6) Written verification from public welfare agencies or any governmental agency which can attest to the patient’s income status for the past twelve (12) months 7) A witnessed statement signed by the patient or responsible party, as provided for in public law 770-725, as amended, known as the Hill-Burton Act, except that such statement need not be obtained within the 48 hours of the patients’ admission to the hospital as required by the Hill-Burton Act. The statement shall include an acknowledgement that, in accordance with Section 817.50 F.S., providing false information to defraud a hospital for the purpose of obtaining goods or services is a misdemeanor in the second (2nd) degree. 8) A Medicaid remittance voucher which reflects that the patient’s Medicaid benefits for that Medicaid fiscal year have been exhausted. <p>Charges applicable to account 5950 should not be reported in this account. Contractual adjustments should not be reported in this account. When the hospital receives lump-sum grants or subsidies (rather than specific payments for an individual patient’s bill) from governmental or voluntary agencies for the care of medically indigent patients, the amount of the lump-sum grant or subsidy must be reported under “Restricted Donations and Grants for Indigent Care” (Account 5970).</p>
5980	<u>ADMINISTRATIVE, COURTESY AND POLICY DISCOUNTS</u> - This account shall be used to report write-offs of debit or credit balances in patient’s accounts in which the cost of billings or refunding exceeds the amount of the account balance. In addition, reductions in the nature of courtesy allowances must be reported in this account.
5981	<u>EMPLOYEE DISCOUNTS</u> - This account shall be used to report employee discounts from the hospital’s full established rates for services rendered.
5990	<u>OTHER DEDUCTIONS FROM REVENUE</u> - Other deductions from revenue which are not included elsewhere must be reported in this account.
5995	<u>RESTRICTED DONATIONS AND GRANTS FOR INDIGENT CARE</u> - This account is used to report voluntary and governmental agency grants or subsidies for the care of nonspecified medically indigent patients during the current reporting period.

OTHER OPERATING REVENUE - 5010-5890

This group of accounts is used to report all operating revenues other than those that are directly associated with patient care.

5020	<u>TRANSFERS FROM RESTRICTED FUNDS FOR RESEARCH EXPENSES</u> - This account reflects the amount of transfers from restricted funds to the Operating Fund to match expenses incurred in the current period by the Operating Fund for restricted fund research activities.
5220	<u>NURSING EDUCATION</u>
5240	<u>POSTGRADUATE MEDICAL EDUCATION – APPROVED TEACHING PROGRAMS</u>
5250	<u>POSTGRADUATE MEDICAL EDUCATION – NON APPROVED TEACHING PROGRAMS</u>
5260	<u>OTHER HEALTH PROFESSION EDUCATION</u> - These accounts (5220-5260) are used to report the revenue from the schools of nursing, postgraduate medical education, paramedical education, and other professional education activities.

5280	<u>TRANSFERS FROM RESTRICTED FUNDS FOR EDUCATION EXPENSES</u> - This account reflects the amount of transfers from restricted funds to the Operating Fund to match expenses incurred in the current period by the Operating Fund for restricted fund educational activities.
5320	<u>NON-PATIENT FOOD SALES</u> - This account is used to report the revenue earned in the hospital cafeteria from meals sold to employees and others. Also report revenues from food sales through vending machines when the hospital does not operate a formal cafeteria.
5330	<u>LAUNDRY AND SERVICES REVENUE</u> - This account is used to report revenue earned by providing laundry services to other organizations (both related and nonrelated) and to employees and students housed on hospital property.
5350	<u>SOCIAL WORK SERVICE REVENUE</u> - This account is used to report revenue earned by providing social work services to patients and others.
5360	<u>HOUSING REVENUE</u> - This account is used to report revenue from room (or cot) rentals provided to employees and students.
5440	<u>PARKING REVENUE</u> - This account is used to report revenues received from visitors, employees, and others in payment for parking privileges.
5450	<u>HOUSEKEEPING SERVICES REVENUE</u> - This account is used to report revenue earned by providing housekeeping services to other organizations (both related and nonrelated).
5610	<u>TELEPHONE REVENUE</u> - This account is used to report revenue received from patients, employees, and others in payment of hospital telephone and telegraph services.
5620	<u>DATA PROCESSING SERVICES REVENUE</u> - This account is used to report revenue earned by providing data processing services to other organizations (both related and nonrelated).
5630	<u>TELEVISION RENTAL REVENUE – HOSPITAL OPERATED SERVICE</u> - This account will be used to report revenue from the rental of television service to patients in the hospital. Report here only if the service is provided directly by the hospital and not by an auxiliary or other organization which retains the revenue and pays the hospital a fee for allowing it to provide the service.
5640	<u>GIFT SHOP REVENUE – HOSPITAL OPERATED</u> - This account will be used to report revenue from the operation of a gift shop in the hospital. Report here only if the shop is operated directly by the hospital and not an auxiliary or other organization which retains the revenue and pays the hospital a fee for allowing it to operate the shop.
5690	<u>PURCHASING SERVICE REVENUE</u> - This account is used to report revenue earned by providing purchasing services to other organizations (both related and nonrelated).
5870	<u>OTHER OPERATING REVENUE</u> - This account is used to report operating revenue not included elsewhere, including, but not limited to the following: Donated commodities, donated blood, cash discounts, rebates and refunds, vending machine and other commissions, non-patient room rentals, management services revenue, professional fee revenue, gift shop, non-patient snack bar, sale of scrap, health fitness center, training programs for employees and community, and employee childcare center.
5880	<u>TRANSFERS FROM RESTRICTED FUNDS FOR OTHER OPERATING EXPENSES</u> - This account reflects the amounts of transfers from restricted funds to the Operating Fund to match expenses incurred by the Operating Fund for restricted fund activities. This account does not include funds reported in Account 5020 (Transfers from Restricted Funds for Research Expenses) and Account 5280 (Transfers from Restricted Funds for Education Expenses).

NONOPERATING REVENUE - 9010-9150

Nonoperating revenue includes revenue not directly related to patient care, related patient services, or the sale of related goods. The following accounts are required to be reported.

9010	<u>GAINS OR LOSSES ON SALE OF HOSPITAL PROPERTY</u> - This account is used to report net gains and losses from the disposal of hospital property.
9020	<u>UNRESTRICTED CONTRIBUTIONS</u> - This account is used to report all contributions, donations, legacies, and bequests that are made to the hospital without restriction by the donors.
9030	<u>DONATED SERVICES</u> - Many hospitals receive donated services from individuals and organizations. Fair value of donated services must be reported when an employer/employee relationship exists and there is an objective basis for valuing such services. The value of services donated by organizations may be evidenced by a contractual relationship that may provide the basis for valuation. Donated Services are most likely to be reported by a hospital operated by a religious group. If members of the religious group are not paid (or paid less than the fair value of their services rendered), then the lay equivalent value of services (or the difference between lay equivalent value of services rendered and compensation paid) must be reported as an expense in the cost center in which the service was rendered with an offsetting amount in this account.
9040	<u>INCOME, GAINS AND LOSSES FROM UNRESTRICTED INVESTMENTS</u> - Income, gains and losses from investments of unrestricted funds must be reported in this account.
9050	<u>UNRESTRICTED INCOME FROM ENDOWMENT FUNDS</u> - This account is used to report the unrestricted revenue and net realized gains on investments of endowment funds.
9060	<u>UNRESTRICTED INCOME FROM OTHER RESTRICTED FUNDS</u> - This account contains the revenue and net realized gains on investments of restricted funds (other than endowment funds) if the income is available for unrestricted purposes.
9070	<u>TERM ENDOWMENT FUNDS BECOMING UNRESTRICTED</u> - Restricted endowment funds that become available during the reporting period for unrestricted purposes must be reported in this account.
9080	<u>TRANSFERS FROM RESTRICTED FUNDS FOR NONOPERATING EXPENSES</u> - This account reflects the amounts of transfers from restricted funds to match nonoperating expenses in the current period for restricted fund activities.
9110	<u>PHYSICIANS PRIVATE OFFICE RENTAL REVENUE</u> - This account contains the revenue earned from rental of office space and equipment to physicians and other medical professionals for use in their private practice.
9130	<u>UNRESTRICTED TAX REVENUE AND APPROPRIATED FUNDS – STATE/FEDERAL</u> - This account contains the revenue obtained from assignment of unrestricted tax revenue and funds appropriated by state and federal governmental entities.
9132	<u>UNRESTRICTED TAX REVENUE AND APPROPRIATED FUNDS – LOCAL GOVERNMENTS</u> - This account contains the revenue obtained from assignment of unrestricted tax revenue and funds appropriated by local governmental entities, e.g., city, county, special tax district, or hospital authority.
9150	<u>OTHER NONOPERATING REVENUE</u> - This account contains nonoperating revenue not specifically required to be reported in the above accounts.

PATIENT CARE AND OPERATING EXPENSE ACCOUNTS

PATIENT SERVICE EXPENSE - 6010-7990

This group of accounts is used to report the direct expenses incurred in providing nursing and other professional services (daily hospital services, ambulatory services and ancillary services) rendered to patients. For each nursing and other professional service revenue center, a corresponding cost center is provided.

DAILY HOSPITAL SERVICES EXPENSE - 6010-6990

Activities in each of the following Daily Hospital Services cost centers include but are not limited to, the following:

Giving routine patient care; monitoring vital life signs; assisting physicians during patient examinations and treatment; changing dressings and cleansing wounds and incisions; administering specified medication; infusing fluids, including IVs and blood.

These cost centers contain the direct expenses incurred in providing daily bedside care to patients. Included as direct expenses are; salaries and wages, employee benefits, administrative professional fees, supplies, contracted labor, purchased services, and other direct expenses.

ACUTE CARE SERVICES - 6010-6290

6010	<u>MEDICAL/SURGICAL ACUTE</u> - A Medical/Surgical Acute Care unit provides acute care to patients on the basis of physicians' orders and approved nursing care plans.
6170	<u>PEDIATRIC ACUTE</u> - A Pediatric Acute Care unit provides acute care to pediatric patients in pediatric nursing units on the basis of physicians' orders and approved nursing care plans.
6210	<u>PSYCHIATRIC ACUTE</u> - A Psychiatric Acute Care unit provides care to patients admitted for diagnosis as well as treatment on the basis of physicians' orders and approved nursing care plans. The unit is staffed with nursing personnel specially trained to care for the mentally ill, mentally disordered, or other mentally incompetent persons.
6220	<u>SUBSTANCE ABUSE/DETOXIFICATION ACUTE</u> - Substance abuse-chemical dependency detoxification care which provide care related to the treatment of alcoholism and/or drug abuse which involves misuse or abnormal use of both controlled and noncontrolled substances. Detoxification Services are provided in an acute inpatient setting in a 7, 14, 21, or 28-day program.
6250	<u>OBSTETRICS ACUTE</u> - An Obstetrics Acute Care unit provides both pre- and postpartum care to the mother on the basis of physicians' orders and approved nursing care plans.
6280	<u>DEFINITIVE OBSERVATION</u> - A Definitive Observation unit provides care to patients requiring care more intensive than that provided in other acute care areas yet not sufficiently intensive to require admission to an intensive care area. Patients admitted to this cost center are generally transferred here from an intensive care unit after their condition has improved.
6920	<u>OTHER ACUTE CARE</u> - Other Acute Care units provide acute care to patients on the basis of physicians' orders and approved nursing care plans. Included are those units not required to be included in other specific Acute Care cost centers.

INTENSIVE CARE SERVICES - 6310-6410

6310	<u>MEDICAL/SURGICAL INTENSIVE CARE</u> - A Medical/Surgical Intensive Care unit provides patient care of a more intensive nature than that provided to the Medical and Surgical Acute patients. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who, because of shock, trauma, or life threatening conditions, require intensified, comprehensive
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	observation and care.
6330	<u>CORONARY CARE</u> - The delivery of care of a more specialized nature than that provided to the usual Medical, Surgical, and Pediatric patient is provided in the Coronary Care unit. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support or treatment equipment for patients who, because of heart seizure, open heart surgery or life threatening conditions require intensified, comprehensive observation and care.
6350	<u>PEDIATRIC INTENSIVE CARE</u> - A Pediatric Intensive Care unit provides care to Pediatric patients of a more intensive nature than the usual Pediatric Acute level. The units are staffed with specially trained personnel and contain monitoring and specialized support equipment for patients who because of shock, trauma, or life threatening conditions, require intensified, comprehensive observation and care. The unit must be specifically designed to solely treat pediatric patients.
6370	<u>NEONATAL INTENSIVE CARE</u> - A Neonatal Intensive Care unit provides care to newborn infants that are of a more intensive nature than care provided in a newborn nursery unit. Care is provided on the basis of physicians' orders and approved nursing care plans. The units are staffed with specially trained nursing personnel and contain specialized support equipment for treatment of newborn infants who require intensified comprehensive observation and care. To be considered as a neonatal intensive care unit, standards set forth by the Department of Health and Rehabilitation Services for Regional Perinatal Intensive Care Centers (RPICC) must be met.
6380	<u>BURN CARE</u> - A Burn Care unit provides care to severely burned patients that is of a more intensive nature than the usual acute nursing care provided in medical and surgical units or more than normal intensive care units. Burn units are staffed with specially trained nursing personnel and contain specialized support equipment capable of treating such patients.
6390	<u>PSYCHIATRIC INTENSIVE CARE</u> - A Psychiatric Intensive Care unit provides care to psychiatric patients which is of a more intensive nature than the usual nursing care provided to Psychiatric Acute patients. The units are staffed with specially trained nursing personnel and contain monitoring and specialized support equipment for patients who, because of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care.
6410	<u>OTHER INTENSIVE CARE</u> - Other Intensive Care units provide patient care of a more intensive nature than that provided to the Medical and Surgical Acute patients. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who require intensified, comprehensive observation and care. Included are those units not required to be included in other specific intensive care cost centers.

NEWBORN NURSERY CARE SERVICE - 6510

6510	<u>NEWBORN NURSERY</u> - Daily care for newborn infants (including "boarder babies") is provided in these nursery units on the basis of physicians' orders and approved nursing care plans. Activities, in addition to those above, include but are not limited to feeding and bathing infants.
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SUBACUTE CARE SERVICES - 6610-6690

6610	<u>SKILLED NURSING CARE – MEDICARE/MEDICAID CERTIFIED</u> - Skilled Nursing Care is provided to patients on the basis of physicians' orders and approved nursing care plans and consists of care in which the patients require convalescent and/or restorative services at a level less intensive than normal acute care requirements. This unit is sometimes referred to as Extended Care.
6630	<u>PSYCHIATRIC LONG-TERM CARE</u> - Medical care, nursing services, and intensive supervision of chronically mentally ill, mentally disordered, or other mentally incompetent persons are rendered in the Psychiatric Long-term Care unit of a general hospital or a facility licensed as a specialty psychiatric

	hospital. Such care requires an average length of stay of 60 days or more.
6650	<u>INTERMEDIATE CARE</u> - Intermediate Care is the provision of supportive, restorative, and preventive health services in conjunction with a socially oriented program for patients, and the maintenance and operation of 24-hour services including room, personal care, and continuous nursing service under the direction of a professional nurse. This cost center includes programs for patients with psychiatric or developmental impairment.
6660	<u>RESIDENTIAL CARE</u> - Residential Care is the provision of safe, hygienic, sheltered living for residents not capable of fully independent living. Regular and frequent, but not continuous, medical and nursing services are provided. Also included is self-care. Self-care units provide supportive, restorative, and preventive healthcare for ambulatory patients who are capable of caring for themselves under the supervision of a professional nurse. The unit is used by recovering patients who are making the transition to discharge or by patients who are undergoing tests and medical evaluation who require a minimal amount of nursing supervision. These patients generally eat in a central dining facility and do not require bedside nursing care.
6690	<u>OTHER SUBACUTE CARE SERVICES</u> - This cost center contains the direct expenses incurred in maintaining subacute care, daily hospital service units not specifically required to be included in other subacute care cost centers.

AMBULATORY SERVICES EXPENSE - 6710-6990

The essential characteristic of ambulatory services is that the patients come to or are brought to the health care facility for the purpose of receiving outpatient diagnostic or therapeutic services. Examples of this type of service are: emergency room service, clinic service, and outpatient surgery.

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

6710	<p><u>EMERGENCY SERVICES</u> - Emergency Services provides emergency treatment to the ill and injured who require immediate medical or surgical care on an unscheduled basis. Additional activities include, but are not limited to, the following:</p> <p>Maintaining aseptic conditions; assisting physicians in performance of emergency care; monitoring of vital life signs; applying or assisting physicians in applying bandages; coordinating the scheduling of patients through required professional service functions; administering specified medications; and infusing fluid, including IV's and blood.</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 the emergency services unit of the hospital. Multiple services performed in the emergency services unit during a single registration, e.g., encounters with two or more physicians, two or more types of service, or any combination of the above, are recorded as one visit. Services provided to emergency patients in or by ancillary cost centers are not included here, but are included in the applicable ancillary cost center.</p>
6720	<p><u>CLINIC SERVICES</u> - Clinics provide organized diagnostic, preventive, curative, rehabilitative, and educational services on a scheduled basis to ambulatory patients. Additional activities include, but are not limited to, the following:</p> <p>Administration of physical examinations, diagnosis and treatment of ambulatory patients having illnesses which respond quickly to treatment; referring patients who require prolonged or specialized care to other</p>

	<p>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 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 types of service, any combination of one or more encounters and types of service, are recorded as one visit. Visits made by clinic patients to ancillary cost centers are not included here but are accumulated in the appropriate ancillary cost center.</p>
6820	<p>HOME PROGRAM DIALYSIS - The Home Program Dialysis cost center provides home dialysis support services for dialysis patients capable of administering their own treatment in their home. This program obtains or arranges for the provision of:</p> <ul style="list-style-type: none"> a) Medically necessary dialysis equipment as prescribed by the attending physician such as artificial kidney and automated peritoneal dialysis machines, including supportive equipment such as blood pumps, heparin pumps, bubble detectors, and other alarm systems. (Supportive equipment does not include items not directly used with delivery systems such as scales, blood pressure apparatus, and other diagnostic devices.); b) Dialysis equipment installation, maintenance and repair; c) Dialysis equipment reconditioning for subsequent use; d) All necessary medical supplies; and e) The services of trained home dialysis aides, when necessary. <p>Additional activities include, but are not limited to, the following: Periodic monitoring of patient's home adaptation of self-dialysis in accordance with patient care plans; home visits by qualified provider personnel; water testing; making minor plumbing and electrical changes to accommodate the equipment; delivering the equipment; replacing water filters on reverse osmosis devices; providing minor parts to the patient for patient performed maintenance; transporting equipment for installation and reconditioning.</p> <p>Note: All dialysis equipment maintenance expense and all home program dialysis patient chargeable supplies are to be included in this cost center rather than in the general cost centers for maintenance and supplies.</p> <p style="text-align: center;"><u>Standard Unit of Service: Number of Patient Weeks</u></p> <p>Each week, or major portion thereof, that each home dialysis patient is in the home dialysis program should be counted as one patient week.</p>
6830	<p>AMBULATORY SURGERY SERVICES - Ambulatory Surgery Services are those surgical services provided to outpatients in a discrete outpatient suite by specially trained nursing personnel to assist physicians in the performance of surgical and related procedures both during and immediately following surgery. Additional activities include, but are not limited to the following:</p> <p>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; arranging sterile setup for operations; assisting and preparing patients for surgery; inspecting, testing, and maintaining special equipment related to this function; preparing patients for transportation to recovery room; counting sponges, needles and instruments used during operations; enforcing safety rules and standards; monitoring patients while recovering from anesthesia.</p> <p>This cost center contains the direct expenses associated with a separately identifiable outpatient surgery</p>