

HOW TO USE THIS INDEX

This index was developed to aid the reader of the *Accounting and Reporting Manual for California Hospitals*, Second Edition in searching out specific topics.

The reference numbers listed after each entry refers to the number at the bottom of the page where that entry is located. Section numbers were avoided since sections may be several pages in length covering numerous topics.

Each major heading or topic that is listed in the Manual is contained in this index. In most cases the exact title of a topic used in the Manual was used in the index. In many cases a reworded title was also listed in the index, which enables the user to find a desired section without knowing the exact title.

This index was arranged to serve a dual purpose.

1. A reader may look in the index for a specific subject to see where it is located in the Manual.
2. This index was designed to list all major areas on each topic. If the reader is investigating a topic in one section, the reader can easily determine if the Manual makes reference to the subject in another area by looking in the index under the subject in question.

Topical Index

- A -

Manual Page

A.B.C., (Alternate Birthing Center, licensed beds).....	2420.1 (Cont. 14)
Account Distribution Index - Chapter 3000	3001
Accounting period - defined	1102
Accounts and notes receivable	2310.1
Accounts payable.....	2350.1
Accrual accounting required	1102
Accrued compensation and related liabilities.....	2350.1
Accumulated depreciation.....	2310.4
Active medical staff - defined.....	7020.13 (Cont. 2)
Administrative services provided by other county agencies	1250
Admitting	2420.7 (Cont. 3)
Adult Day Health Care	2420.2 (Cont. 12)
Adult Day Health Care visit - defined	4131
Advances from third-party payors	2350.1 (Cont. 1)
AIDS Acute	2420.1 (Cont. 9)
AIDS Acute - Pediatric	2420.1 (Cont. 10)
Alcohol detoxification and rehabilitation.....	2420.1 (Cont. 15)
Allowance for uncollectible receivables and third-party contractual withholds	2310.1 (Cont. 3)
Alternate Birthing Center, (A.B.C.) (licensed beds)	2420.1 (Cont. 14)
Ambulance	2420.2 (Cont. 1)
Ambulatory Surgery Services	2420.3 (Cont. 3)
Amortization, intangible assets	2420.9 (Cont. 8)
Anesthesia minutes - defined.....	2420.3 (Cont. 4)
Anesthesiology.....	2420.3 (Cont. 4)
Angiocardiology	2420.3 (Cont. 15)
Assessment revenue	2420.10 (Cont. 1)
Assessments paid to OSHPD	2420.8
Assets whose use is limited	2310.2
Audiology Services	2420.3 (Cont. 30)
Auditory training	2420.3 (Cont. 28)
Autopsy	2420.3 (Cont. 8)
Auxiliary Groups.....	2420.8 (Cont. 6)
Average number of beds - defined.....	7020.13
Average hourly rates computed	7020.6 (Cont. 1 and 2)

- B -

Bad Debts, Provision for	2410.5
Balance Sheet	
Accounting for property, plant, and equipment	1122
Annual reporting requirements.....	7020.18
Chart of accounts.....	2110.1
Description of accounts.....	2310.1
Balance Sheet - Unrestricted Fund - Report page 5.....	7020.18

Topical Index

- B -

Manual Page

Balance Sheet - Restricted Funds - Report page 6	7020.21
Biofeedback Therapy	2420.3 (Cont. 35)
Biomedical Engineering	2420.6 (Cont. 15)
Blood Bank.....	2420.3 (Cont. 9)
Board designated cash	2310.2
Board designated investments and other assets	2320.3
Board certified physician.....	7020.13 (Cont. 3)
Boiler operation.....	2420.6 (Cont. 14)
Bonds payable	2350.3
Birthing room (unlicensed beds)	2420.3
Buildings and improvements	2310.3 (Cont. 1)
Burn Care.....	2420.1 (Cont. 6)

- C -

C.C.U. (Coronary Care unit)	2420.1 (Cont. 2)
Capital expenditures defined: Quarterly Reporting	8300
Capitalized lease obligations	2350.3
Capitation Premium Revenue	2410.5 (Cont. 1)
Cardiac Catheterization Services.....	2420.3 (Cont. 11)
Cardiac Rehabilitation.....	2420.3 (Cont. 12)
Cardiac Ultrasound	2420.3 (Cont. 10)
Cardio-pulmonary Care.....	2420.1 (Cont. 2)
Cardiology Services	2420.3 (Cont. 12)
Cardiac rehabilitation	
Electrocardiology	
Holter monitoring	
Stress testing	
Cardiovascular Care	2420.1 (Cont. 2)
Cash accounts	2310.1
Catered meal services	2420.6 (Cont. 2)
Central Services and Supplies (C.S. & S.).....	2420.6 (Cont. 7)
Central Transportation	2420.6 (Cont. 6)
Change of licensure	7001
Change of ownership	7001
Chaplaincy Services	2420.8 (Cont. 7)
Chargeable items: supplies and drugs sold to patients	3001, 3010
Charity Care	1400
Chart of Accounts	
Balance Sheet.....	2110.1
Income Statement.....	2210.1
Natural Classifications of Expense	2240.3
Subclassification of Patient Revenue and Deductions from Revenue	2230
Chart of accounts - outline	2110.1 - 2220.10 (Cont. 1)

Topical Index

- C -

Manual Page

Chemical Dependency Services, Inpatient	2420.1 (Cont. 15)
Alcohol and Drug Detoxification	
Alcohol and Drug Rehabilitation	
Chemical Dependency Aftercare	1110
Chemical Dependency Outpatient visit - defined	4131 (Cont. 2)
Chemical Dependency Services, Outpatient	2420.2 (Cont. 7)
Chemistry	2420.3 (Cont. 7)
Chemotherapy	2420.3 (Cont. 16)
Chief of the medical staff	2420.8 (Cont. 10)
Child Care Services revenue (employees)	2410.4 (Cont. 3)
Child Care Services expense (non-employees).....	2420.10 (Cont. 3)
Child Care Services revenue (non-employees).....	2420.10 (Cont. 2)
Childbirth preparation.....	2420.8 (Cont. 15)
Civil penalty for non-compliance	7001
Clinic visit - defined	4130
Clinical Laboratory Services	2420.3 (Cont. 7)
Chemistry	
Hematology	
Immunology (Serology)	
Microbiology	
Clinics	2420.2 (Cont. 3)
Admitting Clinic	
Cardiology Clinic	
Diabetic Clinic	
Ear, Nose & Throat Clinic	
Eye Clinic	
Obstetrics/Gynecology Clinic	
Orthopedic Clinic	
Pediatrics Clinic	
Physical Medicine Clinic	
Psychiatric Clinic	
Surgery Clinic	
Urgent Care Center	
Urology Clinic	
Closed Circuit Television	2420.6 (Cont. 16)
Communicable Diseases Care	2420.1 (Cont. 19)
Communications	2420.6 (Cont. 16)
Community health education	2420.8 (Cont. 15)
Computed Tomographic Scanner (CT Scan).....	2420.3 (Cont. 20)
Construction-in-progress.....	2310.3 (Cont. 2)
Construction loans	2350.3
Contracted services - defined	7020.14
Contracted costs - Report pages 21.1 and 22.1	7020.7
Contractual Adjustments.....	2410.5
Coronary Care (C.C.U.)	2420.1 (Cont. 2)
Cardio-pulmonary Care	
Cardiovascular Care	
Heart Transplant Care	

Topical Index

- C -

Manual Page

Coronary Care (C.C.U.)(Cont.)	2420.1 (Cont. 2)
Myocardial Infarction Care	
Corporate development expenses	2420.8
Cost finding - defined	5010
Cost reductions	7020.3
Cost Allocation - bases and sequence - defined.....	5020
Cost Allocation - report pages 19 and 20.....	7020.8
County Medical Services Program (CMSP) - defined.....	2410.5 (Cont. 1)
County appropriations.....	2420.10 (Cont. 2)
County allocation of tax revenue.....	2420.10 (Cont. 1)
County Indigent Programs, contractual adjustments	2410.5
County Indigent Programs and Funds, accounting for - defined.....	1260
Credit and Collection.....	2420.7 (Cont. 2)
CT Scan	2420.3 (Cont. 20)
Current assets.....	2310.1
Current liabilities	2350.1
Cytology	2420.3 (Cont. 8)

- D -

Data processing	2420.6 (Cont. 17)
Data sampling for standard units of measure	4210
Day care, psychiatric.....	2420.2 (Cont. 9)
Day care for employees' children.....	2420.9 (Cont. 7)
Day/night care day - defined	4131
Debt service tax revenue	2420.10 (Cont. 1)
Deductions from revenue.....	2410.5
Provision for Bad Debts	
Medicare Contractual Allowances	
Medi-Cal Contractual Allowances	
County Indigent Programs Contractual Allowances	
HMO/PPO and Other Contracts Contractual Allowances	
Other Contractual Allowances	
Charity Discounts - Hill Burton	
Charity Discounts - Other	
Restricted Donations and Subsidies for Indigent Care	
Teaching Allowances	
Support for Clinical Teaching	
Policy Discounts	
Administrative Adjustments	
Other Deductions from Revenue	
Deferred income - defined	2350.1 (Cont. 2)
Deferred credits	2350.3
Definitive Observation (D.O.U.)	2420.1 (Cont. 8)
Depreciation and amortization	2420.9
Building and Improvements	
Fixed Equipment	
Leasehold Improvements	

Topical Index

- D -

Manual Page

Description of accounts	
Balance sheet	2310.1
Income statement	2410.1
Subclassification of patient revenue and Deductions from revenue	2430
Detail of direct payroll costs - report pages 21 and 22	7020.6
Dialysis.....	2420.3 (Cont. 24)
Dietary.....	2420.6 (Cont. 3)
Dietetic education program	2420.5 (Cont. 4)
Discharges - hospital, service and newborn - defined	4122, 4123
Disproportionate share payments (SB 855), accounting for	1271
Donated blood.....	2410.4 (Cont. 3)
Donated services	2420.10
Donated commodities - blood	2420.3 (Cont. 9)
D.O.U. (Definitive Observation Unit)	2420.1 (Cont. 8)
Drug detoxification and rehabilitation	2420.1 (Cont. 15)
Drugs sold to non-patients revenue	2410.4 (Cont. 1)
Drugs Sold to Patients	2420.3 (Cont. 21)
Due from restricted funds.....	2310.1 (Cont. 5)
Due to restricted funds.....	2350.1 (Cont. 2)
Due dates: Annual Hospital Disclosure Report.....	7001
Due dates: Quarterly Financial and Utilization Report.....	8001
Durable Medical Equipment.....	2420.3 (Cont. 6)
Durable Medical Equipment - Rented	
Durable Medical Equipment - Sold	

- E -

Ear, Nose and Throat (E.N.T.) Clinic	2420.2 (Cont.3)
Eating Disorder Care	2420.1 (Cont. 19)
Echocardiology	2420.3 (Cont. 10)
EDP Center	2420.6 (Cont. 17)
Education	
Chart of Accounts	2220.5
Community Health Education	1191
Description of Accounts	2420.5
Inservice Education - Nursing	1181
Inservice Education - Other	1191
Patient Education.....	1191
Reporting Requirements	7020.4
Education Administrative Office	2420.5
Electroencephalogram (EEG).....	2420.3 (Cont. 14)
Electrocardiogram (EKG).....	2420.3 (Cont. 12)
Electroconvulsive Therapy.....	2420.3 (Cont. 31)
Electroencephalography	2420.3 (Cont. 14)
Electromyography (EMG)	2420.3 (Cont. 13)
Electrophysiology.....	2420.3 (Cont. 11)
Emergency Services.....	2420.2
Trauma center	
Emergency outpatient visit - defined.....	4130

Topical Index

- E -

Manual Page

Employee health services	2420.8 (Cont. 5)
Employee housing	2420.8 (Cont. 16)
Employee physicals	2420.8 (Cont. 5)
Employee Benefits (Non-Payroll Related)	2420.9 (Cont. 7)
Endoscopy	2420.3 (Cont. 26)
Endowment Fund assets	2340
Endowment Fund liabilities	2380.1
Equipment	2310.3 (Cont. 2)
Expense Accounts	
Administrative services	2420.8
Ambulatory services.....	2420.2
Ancillary services	2420.3
Annual reporting requirements.....	7020.5
Daily hospital services	2420.1
Education costs.....	2420.5
Fiscal services	2420.7
General services	2420.6
Natural classification of expense	2440.1
Non-operating expenses.....	2420.10
Quarterly reporting requirements	8200 (Cont. 3)
Research costs	2420.4
Unassigned costs.....	2420.9
Expense reclassification bases.....	5043 (Cont. 2)
Extraordinary items	2420.10 (Cont. 3)

- F -

Family housing revenue.....	2420.10 (Cont. 2)
Family housing expense	2420.10 (Cont. 3)
Family Support services.....	2420.8 (Cont. 16)
Fellows - defined.....	7020.13 (Cont. 3)
Financial planning expenses.....	2420.8
Fire insurance	2420.9 (Cont. 3)
Fiscal Services, Other.....	2420.7 (Cont. 5)
Fixed equipment - defined	2310.3 (Cont. 1)
Functional vs. responsibility accounting concepts	2010
Fund accounting	
Bond sinking fund	1130.2
Endowment fund.....	1130.4
Plant replacement and expansion fund.....	1130.4
Pooled investments.....	1141
Specific purpose fund	1130.5
Unrestricted fund.....	1130.1

Topical Index

- G -

Manual Page

Gains on sale of hospital property	2420.10
Gastro-Intestinal (G.I.) Services.....	2420.3 (Cont. 26)
Endoscopy	
General Accounting	2420.7
Geriatric acute.....	2420.1 (Cont. 9)
Goodwill	2320
Governing board expense.....	2420.8 (Cont. 1)
Gross Revenue: hospital's full established rates	2410.1
Grounds	2420.6 (Cont. 10)
Group Therapy - Psychiatric	2420.3 (Cont. 33)
Guest meals.....	2420.6 (Cont. 2)
Gynecology Acute.....	2420.1 (Cont. 9)

- H -

Health Maintenance Organization (HMO).....	1220
Health Service Area (HSA) listing	7020.13 (Cont. 1)
Heart Transplant Care	2420.1 (Cont. 2)
Helicopter emergency services.....	2420.2 (Cont. 1)
Hematology.....	2420.3 (Cont. 7)
Hemodialysis.....	2420.3 (Cont. 24)
HMO/PPO Contracts, accounting for	1220
Holter monitoring.....	2420.3 (Cont. 12)
Home Health Care Services	2420.2 (Cont. 10)
Home Health Aides	
Homemaker Services	
Medical Social Services - HHA	
Occupational Therapy - HHA	
Physical Therapy - HHA	
Skilled Nursing Care - HHA	
Speech Therapy - HHA	
Home delivered meals	2420.6 (Cont. 2)
Home health visit - defined	4131
Home Office Costs, accounting for	1600
Hospice - Inpatient Services	2420.1 (Cont. 18)
Respite Care - Inpatient	
Hospice - Outpatient	2420.2 (Cont. 11)
Respite Care - Outpatient	
Hospice - Outpatient visit - defined	4131
Hospital Administration	2420.8
Hospital Annual Disclosure Report:	
Reporting instructions - Chapter 7000	7020
Hospital Description - report page 1	7020.13
Hospital-based physician	7020.13 (Cont. 2)
Hospital discharge - defined	4122
Hospital General Information and Certification - Report page 0	7020.24

Topical Index

- H -

Manual Page

Hospitals	
County hospitals	1850
District hospitals.....	1600
Inclusive rate hospitals.....	1105
Small hospitals.....	1700
Subsidiary or division of a corporation	1600
Housekeeping	2420.6 (Cont. 13)

- I -

I.C.U. (Intensive Care Unit).....	2420.1 (Cont. 1)
Inclusive rate hospitals.....	1105
Income Statement	
Chart of accounts.....	2210.1
Description of accounts.....	2410.1
Numerical coding system.....	2020
Income taxes payable	2350.1 (Cont. 2)
Income, Gains, and Losses from Unrestricted Investments	2420.10
Income Statement - Report page 8.....	7020.12
Industrial medicine	2420.3 (Cont. 35)
Infection control.....	2420.8 (Cont. 14)
Infertility services	2420.3 (Cont. 35)
Inpatient visit - defined	4130
Inservice Education - Nursing	2420.8 (Cont. 13)
Insurance	
Insurance - other.....	2420.9 (Cont. 3)
Malpractice insurance - hospital and professional.....	2420.9 (Cont. 2)
Self-insurance	1310
Unasserted malpractice claims	1300
Insurance - Other	2420.9 (Cont. 3)
Intangible assets	2320
Intangible assets, amortization of	2420.9 (Cont. 8)
Integrated Patient Care Services	6104
Intercompany Receivables (Long-term).....	2320
Intercompany Receivables (Current)	2310.2
Intercompany Payables (Current)	2350.1 (Cont. 2)
Intercompany Payables (Long-term).....	2380.1
Interdepartmental services	
Central services and supplies	1103.1
Pharmacy.....	1104
Plant maintenance	1104
Interest paid for construction financing	2310.3 (Cont. 1)
Interest - Working Capital	2420.9 (Cont. 5)
Interest - Other.....	2420.9 (Cont. 6)
Intermediate Care	2420.1 (Cont. 25)
Internal audit expenses.....	2420.8
Interns defined	7020.13 (Cont. 3)
Inventory	2310.1 (Cont. 5)
Inventory obsolescence	2420.9 (Cont. 8)
Investments and other assets	2310.4, 2320

Topical Index

- J -

Manual Page

Job Titles - Account Number Table.....	2450
Joint ventures.....	1141

- K -

Kitchen.....	2420.6 (Cont. 1)
--------------	------------------

- L -

Labor and Delivery Services.....	2420.3
Birthing room	
Labor/Delivery Room (LDR)	
Satellite birthing center	
Land and land improvements.....	2310.3
Laundry and Linen.....	2420.6 (Cont. 4)
Leasehold improvements.....	2310.3 (Cont. 2)
Leases and Rentals	
Expense.....	1130
Buildings and equipment.....	2420.9 (Cont. 1)
Liability insurance (professional).....	2420.9 (Cont. 2)
Licensed Vocational Nurse Program (LVN Program).....	2420.5 (Cont. 2)
Licensed beds - defined.....	7020.13
Licensee's reporting responsibilities.....	7020
Licenses and Taxes (other than on income).....	2420.9 (Cont. 4)
Lithotripsy.....	2420.3 (Cont. 25)
Litigation, loss from.....	2420.9 (Cont. 8)
Local Area Network (LAN).....	2420.6 (Cont. 17)
Long-term debt.....	2350.3
Bonds payable	
Capitalized lease obligations	
Construction loans	
Mortgages payable	
Notes under revolving credit	
Long-term debt information - report page 5.1.....	7020.19
Losses on sale of hospital property.....	2420.10
Lump-sum grants for indigent care.....	2410.5 (Cont. 3)

- M -

Magnetic Resonance Imaging (MRI).....	2420.3 (Cont. 18)
Mail processing.....	2420.6 (Cont. 16)
Maintenance of restricted funds.....	2420.10
Major movable equipment.....	2310.3 (Cont. 2)
Malpractice Insurance - Hospital and Professional.....	2420.9 (Cont. 2)
Management Engineering.....	2420.8 (Cont. 3)
Marketable securities.....	2310.1
Materiality-Reclassification of Cost Centers.....	5043 (Cont. 1)

Topical Index

- M -

Manual Page

Medical Transportation Services.....	2420.2 (Cont. 1)
Emergency medical transportation	
Non-emergency medical transportation	
Medical/Surgical Intensive Care (I.C.U.).....	2420.1 (Cont. 1)
Medical/Surgical Acute	2420.1 (Cont. 9)
AIDS Acute	
Geriatric Acute	
Gynecology Acute	
Medical Acute	
Oncology Acute	
Orthopedics Acute	
Surgical Acute	
Transitional Inpatient Care (Acute Beds)	
Medical Office Building - revenue	2420.10 (Cont. 2)
Medical Supplies Sold to Patients.....	2420.3 (Cont. 5)
Medical technology, school of.....	2420.5 (Cont. 4)
Medical Postgraduate Education	2420.5 (Cont. 3)
Medical Staff Administration	2420.8 (Cont. 10)
Medical Library.....	2420.8 (Cont. 8)
Medical information services.....	2420.8 (Cont. 16)
Medical Records	2420.8 (Cont. 9)
Medically Indigent Services Program (MISP)	1260
Medi-Cal Disproportionate Share Program.....	1270
Medi-Cal	
Contractual Adjustments - Medi-Cal	2410.5
Medi-Cal Billing Codes.....	1850
Medi-Cal Disproportionate Share Program (SB 855).....	1271
Medi-Cal Emergency Services Supplemental Payments (SB 1255)	1272, 6103
Medi-Cal Construction and Renovation Reimbursement (SB 1732).....	1273
Medi-Cal Graduate Medical Education Supplemental Payments (SB 391)	1274
Medi-Cal Outpatient Supplemental Payments (SB 1179).....	1275
Subclassification of patient revenue	2430
Medicare	
Accounting for Medicare Reimbursement.....	1200
Contractual Adjustments - Medicare	2410.5
Medicare PIP Clearing	2310.1 (Cont. 2)
Subclassification of patient revenue	2430
Medicare PIP Clearing	2310.1 (Cont. 2)
Messenger services	2420.6 (Cont. 16)
Microbiology	2420.3 (Cont. 7)
Minor equipment - defined	2310.3 (Cont. 2)
Minor recoveries	7020.3
MISP: Medically Indigent Services Program (MISP) - defined	2410.5 (Cont. 1)
Mortgages payable	2350.3
MRI (Magnetic Resonance Imaging)	2420.3 (Cont. 18)
Multiple births.....	2420.3
Myocardial Infarction Care	2420.1 (Cont. 2)

Topical Index

- N -

Manual Page

Natural classification of expense	2440.1
Natural classification for supply expense - determination of.....	3010
Neonatal Intensive Care (N.I.C.U.)	2420.1 (Cont. 4)
Neurology surgery.....	2420.3 (Cont. 1)
Newborn discharges - defined	4123
Newborn nursery.....	2420.1 (Cont. 20)
Night care, psychiatric.....	2420.2 (Cont. 9)
Non-in-service education, administration of	2420.5
Non-operating expenses included in cost allocation.....	5043
Non patient food services	2420.6 (Cont. 2)
Catered meal services	
Guest meals	
Home delivered meals	
Non-patient room rentals	2410.4 (Cont. 3)
Notes and loans payable	2350.1
Notes under revolving credit	2350.3
Nuclear Medicine	2420.3 (Cont. 17)
Diagnostic	
Radioactive implants	
Therapeutic	
Therapeutic radioisotope	
Numerical coding system.....	2020
Nursery Acute	2420.1 (Cont. 20)
Newborn nursery	
Other nursery care	
Premature nursery	
Nursing float personnel.....	2420.8 (Cont. 12)
Nursing Administration.....	2420.8 (Cont. 11)

- O -

Observation care (unlicensed beds)	2420.2 (Cont. 8)
Obstetrics Acute (O.B.).....	2420.1 (Cont. 13)
Occupational Therapy.....	2420.3 (Cont. 29)
On-call time.....	7020.6
Oncology Acute.....	2420.1 (Cont. 9)
Open heart surgery	2420.3 (Cont. 1)
Operating Expenses: Quarterly Reporting	8200 (Cont. 4)
Organ Acquisition.....	2420.3 (Cont. 34)
Bone marrow acquisition	
Heart acquisition	
Kidney acquisition	
Organ transplant surgery	2420.3 (Cont.1)
Orthopedic surgery	2420.3 (Cont. 1)
Orthopedics Acute	2420.1 (Cont. 9)
Orthopedics Acute - Pediatric	2420.1 (Cont. 10)
Other accrued expenses.....	2350.1 (Cont. 1)

Topical Index

- 0 -

Manual Page

Other Acute Care	2420.1 (Cont. 19)
Communicable diseases care	
Eating disorder care	
Pain treatment	
Other Administrative Services.....	2420.8 (Cont. 16)
Employee housing	
Family support services	
Medical information services	
Other Ambulatory Services	2420.2 (Cont. 13)
Other Ancillary Services.....	2420.3 (Cont. 35)
Biofeedback therapy	
Industrial medicine	
Infertility services	
Peripheral vascular laboratory	
Positron emission tomography	
Sleep laboratory	
Treatment room services	
Other Coronary Care	2420.1 (Cont. 2)
Other current liabilities	2350.1 (Cont. 2)
Other Daily Hospital Services	2420.1 (Cont. 28)
Other direct expenses: Natural Classification of Expense	2240.6
Other Fiscal Services.....	2420.7 (Cont. 5)
Other General Services	2420.6 (Cont. 18)
Shuttle/Courier Services	
Other Health Profession Education.....	2420.5 (Cont. 6)
Other Intensive Care.....	2420.1 (Cont. 7)
Pulmonary Intensive Care	
Other Long-term Care Services	2420.1 (Cont. 27)
Psychiatric Sub-Acute Care	
Other Operating Revenue Information - report page 14	7020.3
Other Operating Revenue, included in cost allocation.....	5043
Other Operating Revenue - defined.....	7020.3
Other Operating Revenue.....	2410.4
Other Physical Medicine	2420.3 (Cont. 30)
Audiology Services	
Other Physical Medicine	
Recreational Therapy	
Other Unassigned Costs.....	2420.9 (Cont. 8)
Outpatient Chemical Dependency Services	2420.2 (Cont. 7)
Outpatient surgery	2420.3 (Cont. 3)
Outpatient Registration	2420.7 (Cont. 4)
Outpatient visits - defined	4130
Outpatient chemical dependency visit - defined	4131
Overtime and premium pay.....	7020.6

Topical Index

- P -

Manual Page

Pain treatment.....	2420.1 (Cont. 19)
Paramedical Education	2420.5 (Cont. 4)
Parking.....	2420.6 (Cont. 12)
Partial Hospitalization - Psychiatric.....	2420.2 (Cont. 9)
Psychiatric day and night care	
Psychiatric night care	
Pathological Laboratory Services	2420.3 (Cont. 8)
Autopsy	
Cytology	
Other pathological laboratory services	
Surgical	
Patient Accounting.....	2420.7 (Cont. 1)
Patient (census) days - defined	4122
Patient Revenue Information - report page 12.....	7020.2
Patient Utilization Statistics - (Standard Units of Measure) report page 4	7020.16
Patient Utilization Statistics by Payer - report page 4.1	7020.17
Payable to third-party payors	2350.1 (Cont. 1)
Payroll	
Accounting for Payroll Costs.....	1115
Accrued Paid Time-Off.....	1115.2
Annual Reporting Requirements for Hospital Employees.....	7020.6
Annual Reporting Requirements for Contracted Services	7020.7
Employee Benefits.....	1115.2
Job Titles.....	2450
Natural classification of employee benefits expense	2440.3
Natural classification of salaries and wages expense.....	2440.1
Reimbursements on workers' compensation	1122
Payroll Computations - example	7020.6 (Cont. 3)
Payroll Costs: hours and rates - report pages 21 and 22	7020.6
Pediatric Acute.....	2420.1 (Cont. 10)
Pediatric - AIDS Acute	
Pediatric - Isolation Acute	
Pediatric - Medical Acute	
Pediatric - Neonatal Acute	
Pediatric - Orthopedics Acute	
Pediatric - Rehabilitation Acute	
Pediatric - Surgical Acute	
Pediatric Intensive Care (P.I.C.U.).....	2420.1 (Cont. 3)
Pediatric - Burn Care	
Pediatric - Coronary Care	
Pediatric - Medical Surgical Intensive Care	
Pediatric Rehabilitation Acute Care	6102
Pediatric Sub-Acute Care	2420.1 (Cont. 22)
Peer review	2420.8 (Cont. 14)
Peripheral vascular laboratory	2420.3 (Cont. 35)
Personnel.....	2420.8 (Cont. 4)
Pharmacy.....	2420.6 (Cont. 8)

Topical Index

- P -

Manual Page

Pharmacy items sold to patients (chargeable items): invoice cost	3001, 3010
Physical Therapy	2420.3 (Cont. 27)
Sportscares Medicine	
Physical Rehabilitation Care	2420.1 (Cont. 17)
Physical fitness programs	2420.8 (Cont. 15)
Physician remuneration	
Annual reporting requirements.....	7020.4
Financial arrangements	1191
Physician billing services	1200
Work arrangements	1192
Physician compensation reclassifications - defined.....	7020.4 (Cont. 2)
Physician professional component (PPC).....	7020.4 (Cont. 1)
Physician and Student Compensation - report pages 15 and 16.....	7020.4
Physicians' Offices and Other Rentals - revenue.....	2420.10 (Cont. 2)
Physicians' Offices and Other Rentals - expense	2420.10 (Cont. 3)
Plant Replacement and Expansion Fund assets	2320 - 2330
Plant Replacement and Expansion Fund liabilities	2380.1
Plant Operations	2420.6 (Cont. 14)
Plant Maintenance	2420.6 (Cont. 15)
Pledges	1150
Pledges and other receivables.....	2310.1 (Cont. 4)
Positron Emission Tomography (P.E.T.).....	2420.3 (Cont. 35)
Preferred Provider Organization (PPO)	1220
Premature Nursery.....	2420.1 (Cont. 20)
Preopening and other organization costs	2320
Prepaid expenses and other current assets	2310.2
Printing and duplicating.....	2420.6
Prior year information - Income Statement	7020.12
Prior year information - Balance Sheet	7020.18 (Cont. 1)
Prior period audit adjustments	7020.22 (Cont. 1)
Prior year cost settlements	7020.3
Productive and non-productive hours - defined	7020.6
Professional fees: natural classification of expense	2240.3
Property, plant, and equipment	
Abandonment of a project.....	1126
Capitalization of fixed assets	1122
Chart of accounts.....	2110.3
Classification of fixed asset expenditures	1122
Depreciation policies.....	1123
Description of accounts.....	2310.3
Historical cost.....	1126
Minor equipment	1126
Property not used in operations	1130
Property leased from related organizations	1130
Statement of changes in property, plant and equipment	7020.21
Provision for Income Taxes	2420.10 (Cont. 3)
Provision for Bad Debts	2410.5
Psychiatric Acute - Adolescent and Child	2420.1 (Cont. 12)
Psychiatric Sub-Acute Care	2420.1 (Cont. 27)

Topical Index

- P -

Manual Page

Psychiatric Acute - Adult	2420.1 (Cont. 11)
Psychiatric Intensive (Isolation) Care	2420.1 (Cont. 5)
Psychiatric - Long-term Care	2420.1 (Cont. 24)
Psychiatric Emergency Rooms	2420.2 (Cont. 2)
Psychiatric/Psychological Testing	2420.3 (Cont. 32)
Psychiatric Individual/Group Therapy	2420.3 (Cont. 33)
Public Relations	2420.8 (Cont. 2)
Pulmonary Intensive Care	2420.1 (Cont. 7)
Pulmonary Function Services	2420.3 (Cont. 23)
Purchased Services	
Administrative Services	1250
Home office costs	1600
Natural classification of expenses	2440.5
Purchased inpatient services	1221
Purchased Inpatient Services	2420.3 (Cont. 36)
Purchased Outpatient Services	2420.3 (Cont. 37)
Purchasing and Stores	2420.6 (Cont. 9)

- Q -

Quality Assurance	2420.8 (Cont. 14)
Quarterly Reports: Due Dates	8001
Quarterly Reporting Requirements	Chapter 8000

- R -

Radioactive Implants	2420.3 (Cont. 17)
Radiology - Therapeutic	2420.3 (Cont. 16)
Chemotherapy	
Radiation Therapy	
Radiology - Diagnostic	2420.3 (Cont. 15)
Angiocardiology	
Radiology Technology, School of	2420.5 (Cont. 4)
Realignment funds, accounting for	1270 (Cont. 1)
Realignment program	1260
Receivables from third-party payors	2310.1 (Cont. 4)
Recovery room services	2420.3 (Cont. 1)
Recreational Therapy	2420.3 (Cont. 30)
Recruiting employees	2420.8 (Cont. 4)
Referred ancillary service outpatient visit - defined	4130
Reinsurance Recoveries	2410.4 (Cont. 3)
Rehabilitation Care, Skilled Nursing	2420.1 (Cont. 23)
Rehabilitation Acute - Pediatric	2420.1 (Cont. 10)
Rehabilitation Care, Physical	2420.1 (Cont. 17)
Related organizations - defined	7020.15
Renal Dialysis	2420.3 (Cont. 24)

Topical Index

- R -

Manual Page

Rental medical equipment	2420.3 (Cont. 6)
Repairs & maintenance, minor.....	2420.6 (Cont. 15)
Report Forms Preparation Sequence	7010
Reporting Periods - defined	7020
Reporting Requirements: Annual Hospital Disclosure Report	Chapter 7000
Required level of accounting and reporting: Natural Classification of Expense.....	2020 (Cont.1)
Required level of accounting and reporting	2020
Research Projects and Administration	2420.4
Residential Care	2420.1 (Cont. 26)
Self care	
Residents - defined	7020.13 (Cont. 3)
Respiratory Therapy	2420.3 (Cont. 22)
Respite Care - Inpatient.....	2420.1 (Cont. 18)
Respite Care - Outpatient	2420.2 (Cont. 11)
Responsibility accounting concept.....	2010
Restricted Donations and Subsidies for Indigent Care (Credit Balance)	2410.5 (Cont. 3)
Restricted Funds - Balance Sheets	7020.21
Retail Operations - revenue	2420.10 (Cont. 2)
Retail Operations - expense	2420.10 (Cont. 3)
Revenue Accounts	
Ambulatory Services	2410.2
Ancillary Services.....	2410.3
Annual Reporting Requirements.....	7020.2
Daily Hospital Services	2410.1
Non-Operating Revenue	2420.10
Other Operating Revenue.....	2410.4
Quarterly Reporting Requirements	8200 (Cont. 5)
Subclassification of Patient Revenue.....	2430
Revenue and expenses, matching of.....	1100
Revisions: Quarterly Reports	8200
Risk management	2420.8 (Cont. 14)

- S -

Salaries and wages: natural classification of expense.....	2240.3
Satellite Clinics (Offsite).....	2420.2 (Cont. 5)
Satellite Ambulatory Surgery Center.....	2420.2 (Cont. 6)
Satellite clinic visit - defined	4131
School of Nursing.....	2420.5 (Cont. 1)

Topical Index

- S -

Manual Page

Security	2420.6 (Cont. 11)
Self Care	2420.1 (Cont. 26)
Self-insurance costs.....	2420.9 (Cont. 2)
Serology	2420.3 (Cont. 7)
Service discharges.....	7020.16 (Cont. 1)
Services Inventory Cross Reference List.....	7020.14 (Cont. 2)
Services Inventory - report page 2	7020.14
Shock Therapy	2420.3 (Cont. 31)
Short period reports	7001
Shuttle/Courier Services	2420.6 (Cont. 18)
Skilled Nursing Care	2420.1 (Cont. 23)
Rehabilitation Care	
Transitional Inpatient Care (SNF Beds)	
Sleep Laboratory.....	2420.3 (Cont. 35)
Social Work Services	2420.6 (Cont. 5)
Special district augmentation revenue	2420.10 (Cont. 1)
Specific Purpose Fund assets	2330 - 2340
Specific Purpose Fund liabilities	2380.1
Speech-Language Pathology.....	2420.3 (Cont. 28)
Sportscare Medicine	2420.3 (Cont. 27)
Staffed beds - defined.....	7020.13
Standard units of measure.....	Chapter 4000
Under each cost center definition	Chapter 2000
State homeowner`s property tax relief	2420.10 (Cont. 1)
State appropriations.....	2420.10 (Cont. 2)
Statement of Income - report page 8	7020.12
Statement of Changes in Equity - report page 7	7020.22
Statement of Cash Flow - Unrestricted Fund - report page 9	7020.23
Statistical Cross Reference - report page 18	7020.5 (Cont. 3)
Statistics - defined.....	5032
Statistics: Standard Units of Measure - Chapter 4000	4000
Step-down method: Cost Allocation	5020
Stillbirths	2420.3
Stolen inventory	2420.9 (Cont. 8)
Straight-line depreciation reporting requirement.....	7020.5 (Cont. 2)
Streamlined cost allocation	7020.8
Stress testing	2420.3 (Cont. 12)
Stress management.....	2420.8 (Cont. 15)
Student Housing	2420.5 (Cont. 5)
Sub-Acute Care	2420.1 (Cont. 21)
Sub-Acute Ventilator Dependent	

Topical Index

- S -

Manual Page

Sub-Acute Care, Pediatric	2420.1 (Cont. 22)
Sub-Acute Pediatric Ventilator Dependent	
Other Sub-Acute Pediatric	
Sub-Acute Care, Psychiatric	2420.1 (Cont. 26)
Subsidies for Indigent Care.....	2410.5 (Cont. 3)
Supplies Sold to Non-Patients Revenue	2410.4 (Cont. 1)
Supplies sold to patients (chargeable items): invoice cost	3001, 3010
Supplies: natural classification of expense	2240.4
Support for Clinical Teaching (Credit Balance).....	2410.5 (Cont. 3)
Surgery and Recovery Services	2420.3 (Cont. 1)
Recovery Room Services	
Surgery - General (Major)	
Surgery - Minor	
Surgery - Neurology	
Surgery - Open Heart	
Surgery - Organ Transplants	
Surgery - Orthopedic	
System of Accounts	
Chart of accounts.....	2110.1
Description of accounts.....	2310.1
Numerical coding System	2020

- T -

Teaching Allowances	2410.5 (Cont. 3)
Theft insurance	2420.9 (Cont. 3)
Therapeutic Radioisotope	2420.3 (Cont. 17)
Third Party Payor Reimbursement	
Bad debt and charity care	1400
County Indigent Programs	2410.5
HMO, PPO, and Other Managed Care Contracts	1220
HMO - hospital sponsored	1250
Medicare	1200
Purchased medical services	1250
Timing differences.....	1110
Tobacco Tax Funds Received by Non-County Hospitals	6101
Transfers from Restricted Funds	
for Non-operating Expenses	2420.10 (Cont. 1)
Transfers: natural classification of expense	2240.7
Transitional Inpatient Care.....	2420.1 (Cont. 9), 2420.1 (Cont. 23), 6105
Trauma Center.....	2420.2
Treatment Room Services	2420.3 (Cont. 35)
Trial Balance Worksheets - report pages 17 and 18.....	7020.5

Topical Index

- U -

Manual Page

Ultrasonography.....	2420.3 (Cont. 19)
Ultrasound - Cardiac.....	2420.3 (Cont. 10)
Unamortized loan costs	2320
Unit multiplier cost allocation	7020.8 (Cont. 3)
Unrestricted Funds - Balance Sheet.....	7020.18
Unrestricted Contributions	2420.10
Unrestricted income from other restricted funds	2420.10 (Cont. 1)
Unrestricted income from endowment funds	2420.10
Urgent Care Clinic	2420.2 (Cont.3)
Utilization Review.....	2420.8 (Cont. 14)
Utilization Management	2420.8 (Cont. 14)

- V -

Visits - defined	4130
------------------------	------

- W -

Weighted average hourly rate computed	7020.6 (Cont. 2)
---------------------------------------------	------------------