

WASHINGTON STATE DEPARTMENT OF HEALTH

Accounting and Reporting Manual for Hospitals Chapter 3000



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Table of Contents

Accounting and Reporting Manual for Hospitals Chapter 3000 1
 Preface 3001 3
 How To Use the Account Distribution Index 3010 3

Preface

3001

As stated previously, the purpose of this Manual is to set standards for uniform hospital accounting and reporting. The Account Distribution Index serves as a reference for proper classification of supplies and services expenses.

How To Use the Account Distribution Index

3010

Each page of the Account Distribution Index lists various types of supplies and services and the cost center and natural classification to which they should be charged as expenses. In many cases, the cost center which originally receives the supply items is not the cost center to which the supply expense should be charged. For instance, although sutures may be received in the central service cost center and charged to inventory, upon requisition they are sent to a surgery cost center and their cost (as defined in the "Interdepartmental Transfers" section of this Manual) must be transferred interdepartmentally to that using cost center. It is this using cost center which is indicated in the Account Distribution Index.

It will be noted that many of the items listed are not referenced to a single cost center, but to the "using" or "appropriate" cost center (these are indicated by the letters "a" through "i" as listed below). These are items commonly used in more than one cost center, whose cost must be recorded directly or by interdepartmental transfer in the using cost center.

- (a) Using Cost Center
- (b) Appropriate Nursing Cost Center
- (c) Appropriate Surgery Cost Center
- (d) Appropriate Laboratory Cost Center
- (e) Appropriate Radiology Cost Center
- (f) Appropriate Education Cost Center
- (g) Appropriate Food Services Cost Center

- (h) Appropriate Cost Center
- (i) Cost Center to Which Employee is Assigned
- (j) Appropriate Balance Sheet Account
- (k) Appropriate Natural Classification
- (l) Appropriate Salaries and Wages Classification

Account Distribution Index 3020

Item	Code	Cost Center Title	Code	Natural Classification Title
Abdominal packs (disposables)		(c)	0.32	Surgical Supplies
Abduction apparatus (orthopedic)		(c)	0.47	Instruments & Minor Equipment
Abrasive floor surfacing	8430	Plant	0.49	Other Non-Medical Supplies
Accounting and audit fees	8610	Hospital Administration	0.25	Professional Fees - Audit
Ace bandages		(a)	0.39	Other Medical Care Materials
Acetone		(a)	0.49	Other Non-Medical Supplies
Acetylene, dissolved	8430	Plant	0.49	Other Non-Medical Supplies
Acids, laundry	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Actuarial fees	8510	Accounting	0.23	Consulting & Management Fees
Adapters, glass, metal, syringe		(a)	0.39	Other Medical Care Materials
Adenotomes		(c)	0.47	Instruments & Minor Med Equip

Adhesive pads		(a)	0.39	Other Medical Care Materials
Adhesive remover		(a)	0.39	Other Medical Care Materials
Adhesive tape		(a)	0.39	Other Medical Care Materials
Administrative resident stipends	8610	Hospital Administration	0.07	Other Salaries & Wages
Admission forms	8560	Admitting	0.45	Office & Administrative Supply
Advertising, community education	8630	Public Relations	0.999	Other Noncategorized Expenses
Advertising, Community Health Education	8770	Comm Health Education	0.999	Other Noncategorized Expenses
Advertising, employment	8650	Personnel	0.999	Other Noncategorized Expenses
Advertising, sale of assets	8610	Hospital Administration	0.999	Other Noncategorized Expenses
Advertising, other		(a)	0.999	Other Noncategorized Expenses
Air cushions, invalid		(a)	0.39	Other Medical Care Materials
Airways		(a)	0.39	Other Medical Care Materials
Albuminometers		(d)	0.48	Other Minor Equipment
Alcohol, grain	7170	Pharmacy	0.36	Pharmaceuticals
Alcohol, rubbing		(a)	0.39	Other Medical Care Materials
Alcohol packs		(a)	0.39	Other Medical Care Materials
Alcohol permit fees	7170	Pharmacy	0.902	Licenses & Taxes
Alcohol records	7170	Pharmacy	0.45	Office & Administrative Supply
Alkalies, laundry	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Allowances to students	8200	Research & Education		(k)
Ambulance fees	7240	Ambulance	0.65	Purchased Services - Other
Ambulance insurance premiums	8840	Insurance - Other	0.91	Insurance
Ambulance licenses	7240	Ambulance	0.902	Licenses & Taxes
Ambulance rental	7240	Ambulance	0.82	Leases and Rentals - Equipment

Ambulance repairs	7240	Ambulance	0.62	Repairs & Maintenance
Ammonia	8460	Housekeeping	0.44	Cleaning Supplies
Analgesics		(a)	0.36	Pharmaceuticals
Aspirin		(a)	0.36	Pharmaceuticals
Assessments, improvement	8850	Licenses and Taxes	0.902	Licenses & Taxes
Assessments, operating	8850	Licenses and Taxes	0.902	Licenses & Taxes
Association dues		(a)	0.903	Dues & Subscriptions
Atomizers		(a)	0.39	Other Medical Care Materials
Attorney's fees	8610	Hospital Administration	0.24	Professional Fees - Legal
Audit fees	8610	Hospital Administration	0.25	Professional Fees - Audit
Autoclave tape	7050	Central Services	0.49	Other Non-Medical Supplies
Automatic door repairs	8430	Plant	0.62	Repairs & Maintenance
Automatic telephone rentals	8470	Communications	0.82	Leases and Rentals - Equipment
Automobile insurance premium		(a)	0.901	Insurance
Automobile license		(a)	0.902	Licenses & Taxes
Automobile rentals		(a)	0.82	Leases and Rentals - Equipment
Automobile repairs	8430	Plant	0.62	Repairs & Maintenance
Awards, employee		(a)	0.999	Other Noncategorized Expenses
Awards, student	8200	Research & Education	0.999	Other Noncategorized Expenses
Awards, community leaders	8630	Public Relations	0.999	Other Noncategorized Expenses
Awards, volunteer service	8660	Auxiliary Groups	0.999	Other Noncategorized Expenses
Badges, identification, employees	8650	Personnel	0.45	Office & Administrative Supply
Badges, identification, volunteers	8660	Auxiliary Groups	0.45	Office & Administrative Supply
Bags, laundry	8350	Laundry and Linen	0.49	Other Non-Medical Supplies

Bags, paper/plastic		(a)	0.49	Other Non-Medical Supplies
Bandages		(a)	0.39	Other Medical Care Materials
Bands, identification	8560	Admitting	0.49	Other Non-Medical Supplies
Bands, rubber		(a)	0.49	Other Non-Medical Supplies
Bank charges	8510	Accounting	0.999	Other Noncategorized Expenses
Barium sulphate		(e)	0.39	Other Medical Care Materials
Barometers, aneroid		(d)	0.48	Other Minor Equipment
Basins, bath, emesis, face		(b)	0.48	Other Minor Equipment
Baskets, drug	7170	Pharmacy	0.48	Other Minor Equipment
Baskets, waste		(a)	0.48	Other Minor Equipment
Baskets, specimen collection, (sputum, urine, and feces)		(d)	0.48	Other Minor Equipment
Bath caps	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Bath maps	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Bath robes	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Batteries, flashlight		(a)	0.49	Other Non-Medical Supplies
Beads, infants	6170	Nursery	0.49	Other Non-Medical Supplies
Bed pans		(a)	0.49	Other Non-Medical Supplies
Belts, sanitary		(a)	0.49	Other Non-Medical Supplies
Belts, sanitary (in post-partum pack)	7010	Labor and Delivery	0.32	Surgical Packs & Sheets
Benzalkonium chloride sol. & tinct.		(a)	0.39	Other Medical Care Materials
Blades, surgical		(a)	0.32	Surgical Packs & Sheets
Blankets	8350	Laundry and Linen	0.43	Linen & Bedding
Blood, for patients	7070	Laboratory - Clinical	0.39	Other Medical Care Materials
Blood, for employees		(i)	0.19	Other Employee Benefits
Blood derivatives	7070	Laboratory - Clinical	0.39	Other Medical Care Materials
Blood Supplies		(a)	0.908	Other Direct Expenses

Blood type tests, purchased	7070	Laboratory - Clinical	0.61	Purchased Services - Medical
Blow bottles		(a)	0.39	Other Medical Care Materials
Board Member Expenses	8610	Hospital Administration		(k)
Bond discount amortization	8870	Interest - Other	0.999	Other Noncategorized Expenses
Bonding insurance premiums, employees		(i)	0.901	Insurance
Bond interest expense	8870	Interest - Other	0.999	Other Noncategorized Expenses
Bookkeeping forms	8510	Accounting	0.45	Office & Administrative Supply
Books, medical	8680	Medical Library	0.49	Other Non-Medical Supplies
Books, text	8200	Research & Education	0.49	Other Non-Medical Supplies
Borax	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Bottles, drug	7170	Pharmacy	0.49	Other Non-Medical Supplies
Bottles, formula		(g)	0.49	Other Non-Medical Supplies
Bottles, reagent		(d)	0.49	Other Non-Medical Supplies
Bottles, specimen		(d)	0.49	Other Non-Medical Supplies
Breast pumps, hand	60708460	Acute Care	0.39	Other Medical Care Materials
Brooms		Housekeeping	0.49	Other Non-Medical Supplies
Brushes		(a)	0.49	Other Non-Medical Supplies
Buckets, scrub	8460	Housekeeping	0.49	Other Non-Medical Supplies
Building repairs by outside concerns	8430	Plant	0.62	Repairs & Maintenance
Building repairs, external surfaces	8430	Plant	0.62	Repairs & Maintenance
Building repairs, foundation	8430	Plant	0.62	Repairs & Maintenance
Building repairs, internal surfaces	8430	Plant	0.62	Repairs & Maintenance
Building repairs, floors	8430	Plant	0.62	Repairs & Maintenance
Bulbs, electric light	8430	Plant	0.49	Other Non-Medical Supplies
Burners, Bunsen		(d)	0.49	Other Non-Medical Supplies

Burrs, surgical		(c)	0.47	Instruments & Minor Med Equip
Business interruption insurance	8840	Insurance - Other	0.901	Insurance
Business machine rentals		(a)	0.82	Leases and Rentals - Equipment
Business office forms	8530	Patient Accounts	0.49	Other Non-Medical Supplies
Buttons	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Cadavers	8200	Research & Education	0.49	Other Non-Medical Supplies
Candy striper expenses	8660	Auxiliary Groups		(k)
Canes		(a)	0.39	Other Medical Care Materials
Cannulas		(a)	0.39	Other Medical Care Materials
Caps, ice (bags)		(b)	0.39	Other Medical Care Materials
Caps, operating room	8350	Laundry and Linen	0.46	Employee Wearing Apparel
Capsules	7170	Pharmacy	0.39	Other Medical Care Materials
Care, employee (discount)	8880	Employee Benefits	0.19	Other Employee Benefits
Carpenter tools	8430	Plant	0.48	Other Minor Equipment
Carpeting and rugs, cleaning	8460	Housekeeping	0.65	Purchased Services - Other
Carpeting and rugs, depreciation		(a)	0.72	Depreciation - Buildings
Cartage, drayage, and freight (1) supplies (2) equipment		Same account to which item purchased is charged	0.999	Other Noncategorized Expenses
Cash shortages/overages	8530	Patient Accounts	0.999	Other Noncategorized Expenses
Casters		(a)	0.49	Other Non-Medical Supplies
Cases, pillow	8350	Laundry and Linen	0.43	Linen & Bedding
Catalogues, nursing school	8200	Research & Education	0.45	Office & Administrative Supply
Catheter boxes, trays		(a)	0.39	Other Medical Care Materials
Catheters; metal, rubber, etc.		(a)	0.39	Other Medical Care Materials
Chart envelopes	8690	Medical Records	0.45	Office & Administrative Supply

Chart, patient	8690	Medical Records	0.45	Office & Administrative Supply
Checkbooks and voucher checks	8510	Accounting	0.45	Office & Administrative Supply
Chemicals, pharmaceutical	7170	Pharmacy	0.36	Pharmaceuticals
Chemicals, reagent		(d)	0.49	Other Non-Medical Supplies
Chinaware		(g)	0.48	Other Minor Equipment
Chisels, bone		(c)	0.47	Instruments & Minor Med Equip
Chloroform	7040	Anesthesiology	0.33	Anesthetic Materials
Clamps, surgical		(c)	0.47	Instruments & Minor Med Equip
Clamps, burette, rubber tubing		(d)	0.49	Other Non-Medical Supplies
Class pins		Research & Education	0.45	Office & Administrative Supply
Cleaning compounds	8200	Housekeeping	0.44	Cleaning Supplies
Cleavers, chopping	8460	(g)	0.48	Other Minor Equipment
Clocks, household		(a)	0.48	Other Minor Equipment
Clocks, internal timer		(a)	0.48	Other Minor Equipment
Clothes racks		(a)	0.48	Other Minor Equipment
Clothing, patient	8350	Laundry and Linen	0.49	Other Non-Medical Supplies
Clothing, staff		(a)	0.46	Employee Wearing Apparel
Cloths, face	8350	Laundry and Linen	0.43	Linen & Bedding
Cloths, table		(g)	0.49	Other Non-Medical Supplies
Coal and coke	8430	Plant	0.59	Utilities - Other
Cocaine		(c)	0.36	Pharmaceuticals
Colanders		(g)	0.48	Other Minor Equipment
Collection fees	8530	Patient Accounts	0.26	Prof Fees - Collection Agencies
Collectors, pediatric, (sputum, urine, feces)		(a)	0.48	Other Minor Equipment
Commencement invitations	8200	Research & Education	0.45	Office & Administrative Supply

Compensation, physician				
(1) Payroll		(a)	0.05	Salaries & Wages - Physicians
(2) Non-payroll		(a)	0.21	Prof Fees- Medical - Physician
Compensation, student	8200	Research & Education	0.07	Salaries & Wages - Other
Compound tincture benzoin		(a)	0.39	Other Medical Care Materials
Connectors, glass, etc.		(a)	0.39	Other Medical Care Materials
Consultant fees				
(1) from non-related organization		(a)	0.23	Consulting & Management Fees
(2) from related organization		(a)	0.64	Purchased Management Services
Containers, false teeth		(a)	0.49	Other Non-Medical Supplies
Containers, needle		(a)	0.39	Other Medical Care Materials
Contract Staffing		(a)	0.909	Other Direct Expenses
Contrast medium (dye)	7140	Radiology - Diagnostic	0.39	Other Medical Care Materials
Controlled substances	7170	Pharmacy	0.36	Pharmaceuticals
Controls, sterilizer		(a)	0.49	Other Non-Medical Supplies
Cotton, absorbent		(a)	0.39	Other Medical Care Materials
Cottonseed oil		(a)	0.39	Other Medical Care Materials
Covers, tray or table, (patients')		(g)	0.49	Other Non-Medical Supplies
Cross match fees (see Laboratory procedures)				
Crutches		(a)	0.39	Other Medical Care Materials
Cuffs, blood pressure		(a)	0.48	Other Minor Equipment
Cups, china		(g)	0.48	Other Minor Equipment
Cups, paper, beverage		(g)	0.49	Other Non-Medical Supplies
Cups, sputum, paper		(b)	0.39	Other Medical Care Materials
Curtains & draperies, window, cleaning	8460	Housekeeping	0.65	Purchased Services - Other

Curtains & draperies, cubicle, initial	8460	Housekeeping	0.48	Other Minor Equipment
Cushions, air, invalid		(a)	0.39	Other Medical Care Materials
Cutters, paper		(a)	0.48	Other Minor Equipment
Cyclopropane	7040	Anesthesiology	0.33	Anesthetic Materials
Data processing fees, patient accounting	8530	Patient accounts	0.65	Purchased Services - Other
Data processing fees, patient discharge information	8690	Medical Records	0.65	Purchased Services - Other
Data processing fees, general accounting	8510	Accounting	0.65	Purchased Services - Other
Depreciation, major movable equipment		(a)	0.75	Depreciation-Maj Movable Equip
Depreciation, fixed equipment	8810	Depreciation	0.74	Depreciation - Fixed Equipment
Depreciation, minor equipment		(a)	0.76	Depreciation - Minor Equipment
Depressors, tongue		(a)	0.39	Other Medical Care Materials
Detective service	8610	Hospital Administration	0.65	Purchased Services - Other
Detergents (laundry)	8350	Laundry & Linen	0.44	Cleaning Supplies
Developers and hypo solutions		(a)	0.49	Other Non-Medical Supplies
Dextrose		(a)	0.35	IV Solutions
Diapers		(b)	0.49	Other Non-Medical Supplies
Dinnerware		(g)	0.48	Other Minor Equipment
Diplomas, nursing school	8200	Research & Education	0.45	Office & Administrative Supply
Dishes, evaporating, Petri		(d)	0.48	Other Minor Equipment
Dishes, table		(g)	0.48	Other Minor Equipment
Dishpans		(g)	0.48	Other Minor Equipment
Disinfectants	8460	Housekeeping	0.49	Other Non-Medical Supplies
Disinfectants, surgical		(c)	0.32	Surgical Supplies - General

Dissectors		(d)	0.48	Other Minor Equipment
Doilies, tray, paper		(g)	0.49	Other Non-Medical Supplies
Douche pans		(b)	0.48	Other Minor Equipment
Dressing tray		(a)	0.48	Other Minor Equipment
Dressings		(a)	0.39	Other Medical Care Materials
Drills, bone		(c)	0.47	Instruments & Minor Med Equip
Droppers, medicine		(a)	0.39	Other Medical Care Materials
Dues, association		(h)	0.903	Dues & Subscriptions
Dues, professional organizations		(h)	0.903	Dues & Subscriptions
Dyes, laundry	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Earthquake insurance	8840	Insurance - Other	0.901	Insurance
Education supplies, students	8200	Research & Education	0.49	Other Non-Medical Supplies
Education supplies, inservice	8740	Inservice Education	0.49	Other Non-Medical Supplies
Education supplies, other		(a)	0.49	Other Non-Medical Supplies
Electric light bulbs	84308430	Plant	0.49	Other Non-Medical Supplies
Electricity	8430	Plant	0.51	Utilities - Electricity
Elevator inspection fees	8430	Plant	0.999	Other Noncategorized Expenses
Elevator liability insurance	8430	Plant	0.901	Insurance
Elevator repairs		Plant	0.62	Repairs & Maintenance
Elevators, bone/dura,rib/etc.		(c)	0.47	Instruments & Minor Med Equip
Employee benefits, F.I.C.A.		(i)	0.11	Employee Benefits - FICA
Employee benefits, unemployment		(i)	0.12	Employee Benefits - SUI & FUI
Employee benefits, parking		(i)	0.19	Employee Benefits - Other
Employee benefits, meals		(i)	0.19	Employee Benefits - Other
Employee benefits, health & dental		(i)	0.14	Emp Ben-Group Health Insurance

Employee benefits, life insurance		(i)	0.15	Emp Ben - Group Life Insurance
Employee benefits, tuition	8880	(i)	0.19	Employee benefits - Other
Employee benefits, recreation/culture		Employee Benefits	0.19	Employee Benefits - Other
Employee benefits, licenses	8880	(i)	0.19	Employee Benefits - Other
Employee benefits, hospital health care services, (free/discounted)		Employee Benefits	0.19	Employee Benefits - Other
Employee benefits, pension		(i)	0.16	Emp Ben - Pension & Retirement
Employee benefits, housing allowance	8350	(i)	0.19	Employee Benefits - Other
Employee uniforms, hospital owned		Laundry & Linen	0.46	Employee Wearing Apparel
Enema, disposable		(a)	0.39	Other Medical Care Materials
Entertainment, employee		(i)	0.904	Travel, Meetings, and Training
Envelopes, films, X-ray		(e)	0.49	Other Non-Medical Supplies
Envelopes, paper, other		(a)	0.45	Office & Administrative Supply
Epsom salts		(a)	0.39	Other Medical Care Materials
Equipment repair by outside concerns		(h)	0.62	Repairs & Maintenance
Ether	7040	Anesthesiology	0.33	Anesthetic Materials
Ether masks	7040	Anesthesiology	0.39	Other Medical Care Materials
Express charges (see Cartage)				
Exterminator, (pest control service)	8460	Housekeeping	0.65	Purchased Services - Other
Extractors, fruit juice		(g)	0.48	Other Minor Equipment
Face cloths	8350	Laundry & Linen	0.43	Linen & Bedding
Face masks		(a)	0.39	Other Medical Care Materials
Fees, medical - Physicians		(h)	0.21	Prof Fees- Medical - Physician
Fees, medical - Therapist & Others		(h)	0.22	ProfFee-Med-Therapists & Other

Fees, nonmedical (see specific category)				
Fidelity bond premiums		(i)	0.901	Insurance
Film hangers		(e)	0.48	Other Minor Equipment
Films		(e)	0.38	Radiology Films
Fire insurance premiums		Insurance - Other	0.901	Insurance
Flashlights and batteries	8840	(a)	0.49	Other Non-Medical Supplies
Flasks, general		(a)	0.49	Other Non-Medical Supplies
Flowers, decorative		Housekeeping	0.999	Other Noncategorized Expenses
Flowers, employee special occasion	8460	(i)	0.999	Other Noncategorized Expenses
Flower pots and planters:				
(1) inside hospital	8460	Housekeeping	0.49	Other Non-Medical Supplies
(2) outside hospital	8430	Plant	0.49	Other Non-Medical Supplies
Food; meat, fish, & poultry		(g)	0.41	Food - Meat, Fish, & Poultry
Food, other		(g)	0.42	Food - Other
Forceps, surgical		(c)	0.47	Instruments & Minor Med Equip
Forks, kitchen		(g)	0.48	Other Minor Equipment
Formulas, infant		(g)	0.42	Food - Other
Forms, medical record/history, etc.	8690	Medical Records	0.45	Office & Administrative Supply
Freon gas, surgical		(c)	0.34	Oxygen & Other Medical Gases
Fund raising expense	8630	Public Relations		
Funnels		(a)	0.49	Other Medical Care Supplies
Gags, mouth		(a)	0.49	Other Medical Care Supplies
Garbage cans	8460	Housekeeping	0.48	Other Minor Equipment
Gas (fuel)	8430	Plant	0.53	Utilities - Gas

Gasoline		(a)	0.49	Other Non-Medical Supplies
Gauze		(a)	0.39	Other Medical Care Materials
Germicides, cleaning	8460	Housekeeping	0.44	Cleaning Supplies
Gifts for services	8610	Hospital Administration	0.999	Other Noncategorized Expenses
Glass, window	8430	Plant	0.49	Other Non-Medical Supplies
Glassware; kitchen, dining room		(g)	0.49	Other Non-Medical Supplies
Glassware, laboratory		(d)	0.49	Other Non-Medical Supplies
Gloves, disposable		(a)	0.49	Other Non-Medical Supplies
Gloves, reusable		(a)	0.49	Other Non-Medical Supplies
Glucose, I.V.	7060	Intravenous Therapy	0.35	IV Solutions
Glue, furniture	8430	Plant	0.49	Other Non-Medical Supplies
Glycerine	7170	Pharmacy	0.36	Pharmaceuticals
Goggles, colored		(e)	0.49	Other Non-Medical Supplies
Gouges, bone mastoid		(c)	0.47	Instruments & Minor Med Equip
Gowns, employee	8350	Laundry & Linen	0.46	Employee Wearing Apparel
Gown's, patient	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Graduates, glass		(d)	0.49	Other Non-Medical Supplies
Grass seed	8430	Plant	0.49	Other Non-Medical Supplies
Graters, food		(g)	0.48	Other Minor Equipment
Greases, lubricating		(a)	0.49	Other Non-Medical Supplies
Guard service fees	8430	Plant	0.65	Purchased Services - Other
Hammers, percussion reflex		(a)	0.47	Instruments & Minor Med Equip
Handles, surgical knife		(c)	0.47	Instruments & Minor Med Equip
Hangers, coat	8460	Housekeeping	0.49	Other Non-Medical Supplies
Hangers, film		(e)	0.48	Other Minor Equipment

Head mirrors and bands		(a)	0.47	Instruments & Minor Med Equip
Heaters		(a)	0.48	Other Minor Equipment
Hemostats		(a)	0.47	Instruments & Minor Med Equip
Holders, napkin		(g)	0.49	Other Non-Medical Supplies
Holders, needle		(a)	0.47	Instruments & Minor Med Equip
Holders, sputum cup		(b)	0.49	Other Non-Medical Supplies
Holders, test tube		(d)	0.49	Other Non-Medical Supplies
Hot packs, apparatus	7050	Central Services	0.47	Instruments & Minor Med Equip
Hot water bottles		(a)	0.47	Instruments & Minor Med Equip
Hydrogen peroxide		(a)	0.39	Other Medical Care Materials
Hypodermic needles		(a)	0.39	Other Medical Care Materials
I.V. set	7060	Intravenous Therapy	0.39	Other Medical Care Materials
I.V. additives	7060	Intravenous Therapy	0.36	Pharmaceuticals
I.V. solutions	7060	Intravenous Therapy	0.35	IV Solutions
I.V. supplies	7060	Intravenous Therapy	0.39	Other Medical Care Materials
Ice (purchased)		(a)	0.49	Other Non-Medical Supplies
Ident-a-bands	8560	Admitting	0.49	Other Non-Medical Supplies
Income tax	9400	Provision / Income Tax	0.999	Other Noncategorized Expenses
Industrial engineering fees (non-related organization)	8640	Management Engineering	0.23	Consulting & Management Fees
Infant apparel	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Ink, printing	8310	Printing & Duplicating	0.49	Other Non-Medical Supplies
Ink, marking	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Insect extermination expense	8460	Housekeeping	0.65	Purchased Services - Other

Inservice education supplies (see Education supplies)				
Instrument sharpening & repair fees		(a)	0.65	Purchased Services - Other
Instruments, tray - reusable		(a)	0.48	Other Minor Equipment
Instruments, tray - disposable		(a)	0.39	Other Medical Care Materials
Insurance:				
Boiler	8840	Insurance - Other	0.901	Insurance
Elevator liability	8840	Insurance - Other	0.901	Insurance
Fire	8840	Insurance - Other	0.901	Insurance
Malpractice liability	8830	Insurance - Prof Liab	0.901	Insurance
Unemployment		(i)	0.12	Employee Benefits - SUI & FUI
Workers' Compensation		(i)	0.13	Workers' Compensation Insurance
Professional Liability		(a)	0.911	Other Direct Expenses
Intercommunication system expense	8470	Communications		(k)
Interest expense, working capital	8860	Interest - Working Cap	0.905	Interest
Interest expense, long term debt	8870	Interest - Other	0.905	Interest
Intramuscular injectables	7170	Pharmacy	0.36	Pharmaceuticals
Irrigating solutions	7050	Central Services	0.39	Other Medical Care Materials
Irrigation tips	7050	Central Services	0.47	Instruments & Minor Med Equip
Irrigators	7050	Central Services	0.47	Instruments & Minor Med Equip
IT, Including Licenses and Maint.		(a)	0.91	Other Direct Expenses
Jackets, orderlies/operating room/etc.	8350	Laundry & Linen	0.46	Employee Wearing Apparel
Jars, specimen		(d)	0.49	Other Non-Medical Supplies
Journals, medical	8680	Medical Library	0.903	Dues & Subscriptions
Kettles, steam (patient use)	7050	Central Services	0.48	Other Minor Equipment

Kettles, steam (kitchen)		(g)	0.48	Other Minor Equipment
Keys	8430	Plant	0.49	Other Non-Medical Supplies
Kitchen utensils		(g)	0.48	Other Minor Equipment
Knife blades, surgical		(c)	0.47	Instruments & Minor Med Equip
Knife holders, surgical		(c)	0.47	Instruments & Minor Med Equip
Knives, abscess, amputating, brain		(c)	0.47	Instruments & Minor Med Equip
Knives, autopsy	7070	Laboratory	0.47	Instruments & Minor Med Equip
Knife, kitchen		(g)	0.48	Other Minor Equipment
Labels, drug	7170	Pharmacy	0.49	Other Non-Medical Supplies
Labels, other		(a)	0.49	Other Non-Medical Supplies
Laboratory procedures:				
(1) by hospital based physician		(d)	0.21	Pro Fees- Medical - Physicians
(2) by outside concerns		(d)	0.61	Purchased Services - Medical
Lactometers		(d)	0.49	Other Non-Medical Supplies
Ladders	8430	Plant	0.48	Other Minor Equipment
Lamps, alcohol		(a)	0.48	Other Minor Equipment
Lamps, electric	8430	Plant	0.48	Other Minor Equipment
Lamps, ophthalmoscope		(a)	0.48	Other Minor Equipment
Lancets		(a)	0.39	Other Medical Care Materials
Lancets, blood		(a)	0.39	Other Medical Care Materials
Lanterns, battery or gas type		Plant	0.48	Other Minor Equipment
Laundering, outside concerns	8430	Laundry & Linen	0.65	Purchased Services - Other
Laundry Services		(a)	0.912	Other Direct Expenses
Laxatives, simple	8350	(a)	0.36	Pharmaceuticals
Lease costs (see Rental Charges)				

Legal, Audit and Tax Services		(a)	0.913	Other Direct Expenses
Legal fees, collections	8530	Patient Accounts	0.24	Professional Fees - Legal
Legal fees, other	8610	Hospital Administration	0.24	Professional Fees - Legal
Lens paper		(d)	0.49	Other Non-Medical Supplies
Licenses		(a)	0.902	Licenses & Taxes
Lime, chlorinated	8460	Housekeeping	0.44	Cleaning Supplies
Linen, bed	8350	Laundry & Linen	0.43	Linen & Bedding
Linen, sterile	8350	Laundry & Linen	0.43	Linen & Bedding
Liners, bassinet	8350	Laundry & Linen	0.43	Linen & Bedding
Litmus paper		(d)	0.49	Other Non-Medical Supplies
Local and spinal anesthetics		(a)	0.33	Anesthetic Materials
Long distance telephone charges	8470	Communications	0.57	Telephone/Telegraph
Lubricating fluids		(a)	0.39	Other Medical Care Materials
Lubricating jelly		(a)	0.39	Other Medical Care Materials
Lumber	8430	Plant	0.49	Other Non-Medical Supplies
Lye	8350	Laundry & Linen	0.44	Cleaning Supplies
Magazines, lobby	8630	Public Relations	0.903	Dues & Subscriptions
Magazines, medical journals	8680	Medical Library	0.903	Dues & Subscriptions
Magazines, general interest	8630	Public Relations	0.903	Dues & Subscriptions
Magazines, department		(a)	0.903	Dues & Subscriptions
Magazines, student	8200	Research & Education	0.903	Dues & Subscriptions
Maintenance contracts		(a)	0.62	Repairs & Maintenance
Maalox		(a)	0.36	Pharmaceuticals
Mangle aprons	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Manometers, disposable		(a)	0.39	Other Medical Care Materials
Marking ink and labels	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Masks, face		(a)	0.39	Other Medical Care Materials
Mats, bath	8350	Laundry & Linen	0.49	Other Non-Medical Supplies

Mattress covers and pads	8350	Laundry & Linen	0.43	Linen & Bedding
Measures, metal		(a)	0.49	Other Non-Medical Supplies
Membership dues		(a)	0.903	Dues & Subscriptions
Mirrors, head/laryngeal/etc.		(a)	0.47	Instruments & Minor Med Equip
Mortars		(a)	0.49	Other Non-Medical Supplies
Mortgage, interest expense	8870	Interest - Other	0.999	Other Noncategorized Expenses
Motor oil, ambulance	7240	Ambulance	0.49	Other Non-Medical Supplies
Motor oil, car/truck		(a)	0.49	Other Non-Medical Supplies
Motor vehicle insurance		(a)	0.901	Insurance
Mouthwash, non-prescription		(a)	0.39	Other Medical Care Materials
Mucous bulbs		(a)	0.39	Other Medical Care Materials
Nails, hip fracture		(c)	0.31	Prosthesis
Narcotics	7170	Pharmacy	0.36	Pharmaceuticals
Narcotic permit fees	7170	Pharmacy	0.902	Licenses & Taxes
Narcotic records	7170	Pharmacy	0.45	Office & Administrative Supply
Needles, aneurysm, aspirating		(b)	0.47	Instruments & Minor Med Equip
Needles, spinal, hypodermic		(b)	0.47	Instruments & Minor Med Equip
Needles, sewing	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Nets, laundry	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Newspapers		(a)	0.903	Dues & Subscriptions
Nipples		(b)	0.39	Other Medical Care Materials
Nipple shields		(b)	0.39	Other Medical Care Materials
Nitroglycerin	7170	Pharmacy	0.36	Pharmaceuticals
Nitrous oxide	7040	Anesthesiology	0.33	Anesthetic Materials
Non-sterile containers		(a)	0.49	Other Non-Medical Supplies

Novocaine	7040	Anesthesiology	0.33	Anesthetic Materials
Nurses' uniforms, hospital furnished	8350	Laundry & Linen	0.46	Employee Wearing Apparel
Nursing school classroom supplies	8200	Research & Education	0.49	Other Non-Medical Supplies
Office supplies		(a)	0.45	Office & Administrative Supply
Oil, fuel	8430	Plant	0.59	Utilities - Other
Oils and grease, general	8430	Plant	0.49	Other Non-Medical Supplies
Oils, car/truck		(a)	0.49	Other Non-Medical Supplies
Oils, ambulance	7240	Ambulance	0.49	Other Non-Medical Supplies
Oral scopolamine		(a)	0.36	Pharmaceuticals
Orangewood sticks		(a)	0.39	Other Medical Care Materials
Oxygen, in anesthesia	7040	Anesthesiology	0.34	Oxygen & Other Medical Gases
Oxygen, in therapy		(a)	0.34	Oxygen & Other Medical Gases
Packets - alcohol, lemon/glycerine		(a)	0.39	Other Medical Care Materials
Packs, abdominal, (laparotomy)		(c)	0.32	Surgical Packs & Sheets
Packs, hot or cold, (solution filled)	7050	Central Services	0.48	Other Minor Equipment
packs, team	7050	Central Services	0.48	Other Minor Equipment
Pads, bed/table/etc.(cloth)	8350	Laundry & Linen	0.43	Linen & Bedding
Pads, cleaning	8460	Housekeeping	0.44	Cleaning Supplies
Pads, laundry, mangle, press	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Pads, rubber floor mat		(a)	0.49	Other Non-Medical Supplies
Pails, scrub	8460	Housekeeping	0.44	Cleaning Supplies
Paint brushes	8430	Plant	0.49	Other Non-Medical Supplies
Painting, contracted	8430	Plant	0.62	Repairs & Maintenance
Painters' drop cloths	8430	Plant	0.49	Other Non-Medical Supplies
Paints, shellacs, varnishes	8430	Plant	0.49	Other Non-Medical Supplies
Pans, baking		(g)	0.48	Other Minor Equipment

Pans, dust	8460	Housekeeping	0.44	Cleaning Supplies
Paper, duplication machine	8310	Printing & Duplicating	0.45	Office & Administrative Supply
Paper, photocopier		(h)	0.45	Office & Administrative Supply
Paper, data processing printout	8480	Data Processing	0.45	Office & Administrative Supply
Paper, print shop supplies	8310	Printing & duplicating	0.49	Other Non-Medical Supplies
Paper cups		(a)	0.49	Other Non-Medical Supplies
Paper, shelf	8460	Housekeeping	0.49	Other Non-Medical Supplies
Paper plates		(g)	0.49	Other Non-Medical Supplies
Paper, wax		(g)	0.49	Other Non-Medical Supplies
Patient chargeable supplies (ruined or damaged)	7050	Central Services		(k)
Pelvimeters		(a)	0.47	Instruments & Minor Med Equip
Pencils, lead/crayon/marking		(a)	0.45	Office & Administrative Supply
Pens		(a)	0.45	Office & Administrative Supply
Pension plan premiums		(i)	0.16	Emp Ben - Pension & Retirement
Percussion hammers		(a)	0.47	Instruments & Minor Med Equip
Perforators, medical		(c)	0.47	Instruments & Minor Med Equip
Periodicals, general		(a)	0.903	Dues & Subscriptions
Periodicals, medical	8680	Medical Library	0.903	Dues & Subscriptions
Periodicals, student nurses'	8200	Research & Education	0.903	Dues & Subscriptions
Personal computer supplies		(a)	0.49	Other Non-Medical Supplies
Personal property tax (see Taxes)				
Pestles		(a)	0.48	Other Minor Equipment
Pillows	8350	Laundry & Linen	0.43	Linen & Bedding
Pins, bone extension		(c)	0.31	Prosthesis

Pins, laundry	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Pins, safety, straight		(a)	0.49	Other Non-Medical Supplies
Pipettes		(d)	0.49	Other Non-Medical Supplies
Pitcher, water		(a)	0.49	Other Non-Medical Supplies
Plasmanate	7070	Laboratory	0.39	Other Medical Care Materials
Plaster, building	8430	Plant	0.49	Other Non-Medical Supplies
Plaster of Paris		(a)	0.39	Other Medical Care Materials
Plasters, adhesive		(a)	0.39	Other Medical Care Materials
Plates, bone		(c)	0.31	Prosthesis
Plates, china, dinner/salad/etc.		(g)	0.48	Other Minor Equipment
Plates X-ray (film)		(e)	0.38	Radiology Films
Platinum wire		(c)	0.31	Prosthesis
Plumbing supplies		Plant	0.49	Other Non-Medical Supplies
Polishes	8430	Housekeeping	0.44	Cleaning Supplies
Postage, general use	8460	Communications	0.999	Other Noncategorized Expenses
Postage, specific departments	8470	(a)	0.999	Other Noncategorized Expenses
Powders, film developing		(e)	0.49	Other Non-Medical Supplies
Powders, insect		Housekeeping	0.49	Other Non-Medical Supplies
Powders, scouring	8460	Housekeeping	0.44	Cleaning Supplies
Power, purchased	8460	Plant	0.51	Utilities - Electricity
Prescriptions, (outside purchases)	8430	Pharmacy	0.65	Purchased Services - Other
Prescription blanks	7170	Pharmacy	0.45	Office & Administrative Supply
Purchased Laboratory Services		(a)	0.914	Other Direct Expenses
Radioisotopes	7170	Nuclear Medicine	0.39	Other Medical Care Materials
Radiology services by outside concern	7160	(e)	0.61	Purchased Services - Medical
Rags, cleaning		Housekeeping	0.44	Cleaning Supplies

Razor blades	8460	(a)	0.49	Other Non-Medical Supplies
Razors		(a)	0.49	Other Non-Medical Supplies
Receptacles, waste		Housekeeping	0.48	Other Minor Equipment
Record forms, medical	8460	Medical Records	0.45	Office & Administrative Supply
Records for transcribing machines	8690	(a)	0.45	Office & Administrative Supply
Rectal tubes		(a)	0.39	Other Medical Care Materials
Registers, narcotic		Pharmacy	0.45	Office & Administrative Supply
Rental charges, equipment	7170	(h)	0.82	Leases and Rentals - Equipment
Rental charges, reusable supplies		(h)	0.85	Other Noncategorized Expenses
Rental charges, patient chargeable equipment	7050	Central Services	0.82	Leases and Rentals - Equipment
Rental charges, duplicating machine	8310	Printing & Duplicating	0.82	Leases and Rentals - Equipment
Rental charges, photocopier		(h)	0.82	Leases and Rentals - Equipment
Rentals, intercommunicating equipment	8470	Communications	0.82	Leases and Rentals - Equipment
Rentals, safety deposit boxes	8610	Hospital Administration	0.999	Other Noncategorized Expenses
Repairs and Maintenance		(a)	0.915	Other Direct Expenses
Repair/replacement of personal property (eye glasses, dentures, hearing aids, etc.)	8610	Hospital Administration	0.999	Other Noncategorized Expenses
Repairs, minor, to buildings (by outside concern)	8430	Plant	0.62	Repairs & Maintenance
Repairs, purchased, to equipment (identifiable with specific dept)				
Major moveable		(a)	0.62	Repairs & Maintenance

Fixed equipment		(a)	0.62	Repairs & Maintenance
Minor equipment		(h)	0.62	Repairs & Maintenance
Reusable supplies		(h)	0.62	Repairs & Maintenance
Repairs, purchased, to equipment (not identifiable by department)				
Pillow mikes		(b)	0.62	Repairs & Maintenance
Lobby Furniture	8430	Plant	0.62	Repairs & Maintenance
T.V., patients		(h)	0.62	Repairs & Maintenance
Wheelchairs		(h)	0.62	Repairs & Maintenance
Research expense	8200	Research & Education		
Respirators		(c)	0.47	Instruments & Minor Med Equip
Retractors		(a)	0.47	Instruments & Minor Med Equip
Ribbons, typewriter		(a)	0.45	Office & Administrative Supply
Rubber bands		(a)	0.45	Office & Administrative Supply
Saccharometers		(d)	0.48	Other Minor Equipment
Safety pins		(a)	0.49	Other Non-Medical Supplies
Sanitary pads		(a)	0.49	Other Non-Medical Supplies
Saucers, plant	8460	Housekeeping	0.49	Other Non-Medical Supplies
Scalpels		(a)	0.47	Instruments & Minor Med Equip
Scissor sharpening		(a)	0.65	Purchased Services - Other
Scoops, common duct/Mayo/etc.		(a)	0.47	Instruments & Minor Med Equip
Scoops, flour/sugar/etc.		(g)	0.48	Other Minor Equip
Screwdrivers, bone plate		(c)	0.47	Instruments & Minor Med Equip
Screws, bone		(c)	0.31	Prosthesis
Sedatives	7170	Pharmacy	0.36	Pharmaceuticals

Service charges on equipment repairs		(a)	0.62	Repairs & Maintenance
Shared Svcs. /System Office Allocation		(a)	0.916	Other Direct Expenses
Sharpeners, pencil		(a)	0.49	Other Non-Medical Supplies
Sheep skins		(b)	0.49	Other Non-Medical Supplies
Sheets, linen	8350	Laundry & Linen	0.43	Linen & Bedding
Sheets, rubber, patients' beds	8460	Housekeeping	0.49	Other Non-Medical Supplies
Sheet wadding		(a)	0.49	Other Non-Medical Supplies
Signals, communication (beepers)	8470	Communications	0.48	Other Minor Equipment
Skin tests		(d)	0.61	Purchased Services - Medical
Slippers, paper		(a)	0.49	Other Non-Medical Supplies
Slips, laundry	8350	Laundry & Linen	0.45	Office & Administrative Supply
Snares, tonsil/etc.		(c)	0.47	Instruments & Minor Med Equip
Soaps, dishwashing		(g)	0.44	Cleaning Supplies
Soaps, floor	8460	Housekeeping	0.44	Cleaning Supplies
Soaps, laundry	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Soaps, surgical		(a)	0.49	Other Non-Medical Supplies
Splints		(a)	0.39	Other Medical Care Materials
Staff Recruitment		(a)	0.917	Other Direct Expenses
Steam cleaner rental	8460	Housekeeping	0.82	Leases and Rentals - Equipment
Steam, purchased	8430	Plant	0.59	Utilities - Other
Sterile containers		(a)	0.49	Other Non-Medical Supplies
Sterile water		(a)	0.49	Other Non-Medical Supplies
Stethoscopes		(a)	0.47	Instruments & Minor Med Equip
Stipends		Research & Education	0.07	Salaries & Wages - Other
Stockinette	8200	(a)	0.39	Other Medical Care Materials

Struts, surgical		(c)	0.32	Surgical Supplies - General
Suction tips, disposable		(a)	0.39	Other Medical Care Materials
Supplies, patient chargeable		Central Services		(k)
Suppositories	7050	(a)	0.39	Other Medical Care Materials
Surgical masks/gowns/shoe covers, disposable		(c)	0.46	Employee Wearing Apparel
Surgical packs & drapes		Laundry & Linen	0.32	Surgical Packs & Sheets
Sutures	8350	(c)	0.32	Surgical Packs & Sheets
Swabs		(a)	0.39	Other Medical Care Materials
Syringes, bulb		(a)	0.39	Other Medical Care Materials
Syringes, hypodermic		(a)	0.39	Other Medical Care Materials
Syringes, irrigating		(a)	0.39	Other Medical Care Materials
Tablets, paper		(a)	0.45	Office & Administrative Supply
Tape remover		(a)	0.39	Other Medical Care Materials
Tape, twilled	8460	Housekeeping	0.49	Other Non-Medical Supplies
Taxes		(a)	0.919	Other Direct Expenses
Taxes, real estate	8850	Licenses & Taxes	0.902	Licenses & Taxes
Taxes, personal property	8850	Licenses & Taxes	0.902	Licenses & Taxes
Taxes, business	8850	Licenses & Taxes	0.902	Licenses & Taxes
Telegraph expense	8470	Communications	0.57	Telephone/Telegraph
Telephone expense:				
General lines service	8470	Communications	0.57	Telephone/Telegraph
Dedicated lines service		(a)	0.57	Telephone/Telegraph
Long distance, patient	8470	Communications	0.57	Telephone/Telegraph
Long distance, administration	8610	Hospital Administration	0.57	Telephone/Telegraph
Long distance, medical staff	8700	Medical Staff	0.57	Telephone/Telegraph
Taxicab charges		(a)	0.904	Travel, Meetings, & Training

Tenaculums		(a)	0.47	Instruments & Minor Med Equip
Test tubes		(d)	0.49	Other Non-Medical Supplies
Text books, student nurses	8200	Research & Education	0.49	Other Non-Medical Supplies
Thermometers, mouth/bath/rectal		(a)	0.39	Other Medical Care Materials
Thermostat, wall	8430	Plant	0.49	Other Non-Medical Supplies
Thread, sewing	8460	Housekeeping	0.49	Other Non-Medical Supplies
Thread, suture		(a)	0.32	Sutures & Surgical Needles
Throat bags		(a)	0.39	Other Medical Care Materials
Time cards (payroll)	8510	Accounting	0.45	Office & Administrative Supply
Tips, irrigating/suction/uterine/etc.		(a)	0.39	Other Medical Care Materials
Tires, ambulance	7240	Ambulance	0.49	Other Non-Medical Supplies
Tires, car/truck		(a)	0.49	Other Non-Medical Supplies
Tissue, facial		(a)	0.49	Other Non-Medical Supplies
Toilet paper	8460	Housekeeping	0.49	Other Non-Medical Supplies
Tongs, crucible		(d)	0.48	Other Minor Equipment
Tongue depressors		(a)	0.39	Other Medical Care Materials
Tonsil snares		(c)	0.47	Instruments & Minor Med Equip
Tourniquets		(a)	0.39	Other Medical Care Materials
Towels, bath/face	8350	Laundry & Linen	0.43	Linen & Bedding
Towels, paper		(a)	0.49	Other Non-Medical Supplies
Traction rope		(a)	0.39	Other Medical Care Materials
Training Costs		(a)	0.918	Other Direct Expenses
Travel expense:				
Educational	8200	Research & Education	0.904	Travel, Meetings, & Training
Recruiting	8650	Personnel	0.904	Travel, Meetings, & Training
"Community" service	8630	Public Relations	0.904	Travel, Meetings, & Training

Board	8610	Hospital Administration	0.904	Travel, Meetings, & Training
Medical staff	8700	Medical Staff	0.904	Travel, Meetings, & Training
Administration	8610	Hospital Administration	0.904	Travel, Meetings, & Training
Tray covers, paper (patient meals)		(g)	0.49	Other Non-Medical Supplies
Trays, dressing		(a)	0.48	Other Minor Equipment
Trays, serving, patients	8320	Dietary	0.48	Other Minor Equipment
Trays, desk		(a)	0.49	Other Non-Medical Supplies
Trays, staining		(d)	0.49	Other Non-Medical Supplies
Trephines		(a)	0.47	Instruments & Minor Med Equip
Trocars		(c)	0.47	Instruments & Minor Med Equip
Tubes,centrifuge/test/etc.		(d)	0.49	Other Non-Medical Supplies
Tubes, colon/connecting/duodenal/infusion/etc.		(a)	0.39	Other Medical Care Materials
Tubes, specimen		(d)	0.49	Other Non-Medical Supplies
Tubing, glass, heat resisting		(d)	0.49	Other Non-Medical Supplies
Tubing, rubber		(a)	0.49	Other Non-Medical Supplies
Tuition, employee education		(i)	0.904	Travel, Meetings, & Training
Tumblers, glass, drinking		(h)	0.49	Other Non-Medical Supplies
Underpads	8350	Laundry & Linen	0.43	Linen & Bedding
Uniforms, doormen's	8430	Plant	0.46	Employee Wearing Apparel
Uniforms, elevator operators	8430	Plant	0.46	Employee Wearing Apparel
Uniforms (hospital furnished):				
Employees		(i)	0.46	Employee Wearing Apparel
Students	8200	Research & Education	0.46	Employee Wearing Apparel
Volunteer	8660	Auxiliary Groups	0.46	Employee Wearing Apparel

Candystriper	8660	Auxiliary Groups	0.46	Employee Wearing Apparel
Urinals, patient		(a)	0.48	Other Minor Equipment
Urinometers		(d)	0.48	Other Minor Equipment
Utensils, kitchen		(g)	0.48	Other Minor Equipment
Utensils, medical		(a)	0.47	Instruments & Minor Med Equip
Utensils, other		(a)	0.48	Other Minor Equipment
Utilities		(a)	0.92	Utilities
Valves, medical		(c)	0.31	Prosthesis
Vaporizers, medicinal (steam kettles)		(a)	0.48	Other Minor Equipment
Vases, decorative	8460	Housekeeping	0.49	Other Non-Medical Supplies
Vegetable oil		(g)	0.42	Food - Other
Venetian blind cleaning	8460	Housekeeping	0.65	Purchased Services - Other
Vests, infants'	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Volunteer meals	8660	Auxiliary Groups	0.999	Other Noncategorized Expenses
Volunteer uniforms	8660	Auxiliary Groups	0.46	Employee Wearing Apparel
Volunteer badges	8660	Auxiliary Groups	0.49	Other Non-Medical Supplies
Wash cloths	8350	Laundry & Linen	0.49	Other Non-Medical Supplies
Waste, cotton/wool	8430	Plant	0.49	Other Non-Medical Supplies
Waste receptacles	8460	Housekeeping	0.48	Other Minor Equipment
Water	8430	Plant	0.54	Utilities - Water
Water treatment compounds	8430	Plant	0.49	Other Non-Medical Supplies
Wax, floor	8460	Housekeeping	0.44	Cleaning Supplies
Window glass	8430	Plant	0.49	Other Non-Medical Supplies
Window washing expense (outside concerns)	8460	Housekeeping	0.65	Purchased Services - Other
Wood, fire	8430	Plant	0.49	Other Non-Medical Supplies

Wrappers, cloth		(a)	0.49	Other Non-Medical Supplies
Wrenches, bone traction		(c)	0.47	Instruments & Minor Med Equip
Wringers, mop	8460	Housekeeping	0.48	Other Minor Equipment
X-ray, employee chest	8880	Employee Benefits	0.19	Employee Benefits - Other
X-ray film		(e)	0.38	Radiology Films
X-ray procedures, hospital based physicians		(e)	0.21	Pro Fees- Medical - Physicians
X-ray procedures, purchased outside		(e)	0.61	Purchased Services - Medical



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