



# Washington State Department of Health

Accounting and Reporting Manual for Hospitals  
Chapter 3000

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## 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 "l" 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

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- (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

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Item	Code	Cost Center Title	Code	Natural Classification Title
Abdominal packs (disposables)		(c)	.32	Surgical Supplies
Abduction apparatus (orthopedic)		(c)	.47	Instruments & Minor Equipment
Abrasive floor surfacing	8430	Plant	.49	Other Non-Medical Supplies
Accounting and audit fees	8610	Hospital Administration	.25	Professional Fees - Audit
Ace bandages		(a)	.39	Other Medical Care Materials
Acetone		(a)	.49	Other Non-Medical Supplies
Acetylene, dissolved	8430	Plant	.49	Other Non-Medical Supplies
Acids, laundry	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Actuarial fees	8510	Accounting	.23	Consulting & Management Fees
Adapters, glass, metal, syringe		(a)	.39	Other Medical Care Materials
Adenotomes		(c)	.47	Instruments & Minor Med Equip
Adhesive pads		(a)	.39	Other Medical Care Materials
Adhesive remover		(a)	.39	Other Medical Care Materials
Adhesive tape		(a)	.39	Other Medical Care Materials
Administrative resident stipends	8610	Hospital Administration	.07	Other Salaries & Wages

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Admission forms	8560	Admitting	.45	Office & Administrative Supply
Advertising, community education	8630	Public Relations	.999	Other Noncategorized Expenses
Advertising,Community Health Education	8770	Comm Health Education	.999	Other Noncategorized Expenses
Advertising, employment	8650	Personnel	.999	Other Noncategorized Expenses
Advertising, sale of assets	8610	Hospital Administration	.999	Other Noncategorized Expenses
Advertising, other		(a)	.999	Other Noncategorized Expenses
Air cushions, invalid		(a)	.39	Other Medical Care Materials
Airways		(a)	.39	Other Medical Care Materials
Albuminometers		(d)	.48	Other Minor Equipment
Alcohol, grain	7170	Pharmacy	.36	Pharmaceuticals
Alcohol, rubbing		(a)	.39	Other Medical Care Materials
Alcohol packs		(a)	.39	Other Medical Care Materials
Alcohol permit fees	7170	Pharmacy	.902	Licenses & Taxes
Alcohol records	7170	Pharmacy	.45	Office & Administrative Supply
Alkalies, laundry	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Allowances to students	8200	Research & Education		(k)
Ambulance fees	7240	Ambulance	.65	Purchased Services - Other
Ambulance insurance premiums	8840	Insurance - Other	.91	Insurance
Ambulance licenses	7240	Ambulance	.902	Licenses & Taxes
Ambulance rental	7240	Ambulance	.82	Leases and Rentals - Equipment

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Ambulance repairs	7240	Ambulance	.62	Repairs & Maintenance
Ammonia	8460	Housekeeping	.44	Cleaning Supplies
Analgesics		(a)	.36	Pharmaceuticals
Aspirin		(a)	.36	Pharmaceuticals
Assessments, improvement	8850	Licenses and Taxes	.902	Licenses & Taxes
Assessments, operating	8850	Licenses and Taxes	.902	Licenses & Taxes
Association dues		(a)	.903	Dues & Subscriptions
Atomizers		(a)	.39	Other Medical Care Materials
Attorney's fees	8610	Hospital Administration	.24	Professional Fees - Legal
Audit fees	8610	Hospital Administration	.25	Professional Fees - Audit
Autoclave tape	7050	Central Services	.49	Other Non-Medical Supplies
Automatic door repairs	8430	Plant	.62	Repairs & Maintenance
Automatic telephone rentals	8470	Communications	.82	Leases and Rentals - Equipment
Automobile insurance premium		(a)	.901	Insurance
Automobile license		(a)	.902	Licenses & Taxes
Automobile rentals		(a)	.82	Leases and Rentals - Equipment
Automobile repairs	8430	Plant	.62	Repairs & Maintenance
Awards, employee		(a)	.999	Other Noncategorized Expenses
Awards, student	8200	Research & Education	.999	Other Noncategorized Expenses
Awards, community leaders	8630	Public Relations	.999	Other Noncategorized Expenses

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Awards, volunteer service	8660	Auxiliary Groups	.999	Other Noncategorized Expenses
Badges, identification, employees	8650	Personnel	.45	Office & Administrative Supply
Badges, identification, volunteers	8660	Auxiliary Groups	.45	Office & Administrative Supply
Bags, laundry	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Bags, paper/plastic		(a)	.49	Other Non-Medical Supplies
Bandages		(a)	.39	Other Medical Care Materials
Bands, identification	8560	Admitting	.49	Other Non-Medical Supplies
Bands, rubber		(a)	.49	Other Non-Medical Supplies
Bank charges	8510	Accounting	.999	Other Noncategorized Expenses
Barium sulphate		(e)	.39	Other Medical Care Materials
Barometers, aneroid		(d)	.48	Other Minor Equipment
Basins, bath, emesis, face		(b)	.48	Other Minor Equipment
Baskets, drug	7170	Pharmacy	.48	Other Minor Equipment
Baskets, waste		(a)	.48	Other Minor Equipment
Baskets, specimen collection, (sputum, urine, and feces)		(d)	.48	Other Minor Equipment
Bath caps	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Bath maps	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Bath robes	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Batteries, flashlight		(a)	.49	Other Non-Medical Supplies
Beads, infants				



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Bed pans	6170	Nursery	.49	Other Non-Medical Supplies
Belts, sanitary		(a)	.49	Other Non-Medical Supplies
Belts, sanitary (in post-partum pack)		(a)	.49	Other Non-Medical Supplies
Benzalkonium chloride sol. & tinct.	7010	Labor and Delivery	.32	Surgical Packs & Sheets
Blades, surgical		(a)	.39	Other Medical Care Materials
Blankets		(a)	.32	Surgical Packs & Sheets
Blood, for patients	8350	Laundry and Linen	.43	Linen & Bedding
Blood, for employees	7070	Laboratory - Clinical	.39	Other Medical Care Materials
Blood derivatives		(i)	.19	Other Employee Benefits
Blood Supplies	7070	Laboratory - Clinical	.39	Other Medical Care Materials
Blood type tests, purchased		(a)	.908	Other Direct Expenses
Blow bottles	7070	Laboratory - Clinical	.61	Purchased Services - Medical
Board Member Expenses		(a)	.39	Other Medical Care Materials
Bond discount amortization	8610	Hospital Administration		(k)
Bonding insurance premiums, employees	8870	Interest - Other	.999	Other Noncategorized Expenses
Bond interest expense		(i)	.901	Insurance
Bookkeeping forms	8870	Interest - Other	.999	Other Noncategorized Expenses
Books, medical	8510	Accounting	.45	Office & Administrative Supply
Books, text	8680	Medical Library	.49	Other Non-Medical Supplies
Borax	8200	Research & Education	.49	Other Non-Medical Supplies

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Bottles, drug	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Bottles, formula	7170	Pharmacy	.49	Other Non-Medical Supplies
Bottles, reagent		(g)	.49	Other Non-Medical Supplies
Bottles, specimen		(d)	.49	Other Non-Medical Supplies
Breast pumps, hand		(d)	.49	Other Non-Medical Supplies
Brooms	6070846	Acute Care	.39	Other Medical Care Materials
Brushes	0	Housekeeping	.49	Other Non-Medical Supplies
Buckets, scrub		(a)	.49	Other Non-Medical Supplies
Building repairs by outside concerns	8460	Housekeeping	.49	Other Non-Medical Supplies
Building repairs, external surfaces	8430	Plant	.62	Repairs & Maintenance
Building repairs, foundation	8430	Plant	.62	Repairs & Maintenance
Building repairs, internal surfaces	8430	Plant	.62	Repairs & Maintenance
Building repairs, floors	8430	Plant	.62	Repairs & Maintenance
Bulbs, electric light	8430	Plant	.62	Repairs & Maintenance
Burners, Bunsen	8430	Plant	.49	Other Non-Medical Supplies
Burrs, surgical		(d)	.49	Other Non-Medical Supplies
Business interruption insurance		(c)	.47	Instruments & Minor Med Equip
Business machine rentals	8840	Insurance - Other	.901	Insurance
Business office forms		(a)	.82	Leases and Rentals - Equipment
Buttons	8530	Patient Accounts	.49	Other Non-Medical Supplies
	8350			

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Cadavers	8200	Laundry and Linen	.49	Other Non-Medical Supplies
Candy striper expenses	8660	Research & Education	.49	Other Non-Medical Supplies
Canes		Auxiliary Groups		(k)
Cannulas		(a)	.39	Other Medical Care Materials
Caps, ice (bags)		(a)	.39	Other Medical Care Materials
Caps, operating room	8350	(b)	.39	Other Medical Care Materials
Capsules	7170	Laundry and Linen	.46	Employee Wearing Apparel
Care, employee (discount)	8880	Pharmacy	.39	Other Medical Care Materials
Carpenter tools	8430	Employee Benefits	.19	Other Employee Benefits
Carpeting and rugs, cleaning	8460	Plant	.48	Other Minor Equipment
Carpeting and rugs, depreciation		Housekeeping	.65	Purchased Services - Other
Cartage, drayage, and freight		(a)	.72	Depreciation - Buildings
(1) supplies		Same account to which	.999	Other Noncategorized Expenses
(2) equipment		item purchased is		
		charged		
Cash shortages/overages	8530	Patient Accounts		
Casters		(a)	.999	Other Noncategorized Expenses
Cases, pillow	8350	Laundry and Linen	.49	Other Non-Medical Supplies
Catalogues, nursing school	8200	Research & Education	.43	Linen & Bedding
Catheter boxes, trays		(a)	.45	Office & Administrative Supply
Catheters; metal, rubber, etc.		(a)	.39	Other Medical Care Materials

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Chart envelopes	8690	Medical Records	.39	Other Medical Care Materials
Chart, patient	8690	Medical Records	.45	Office & Administrative Supply
Checkbooks and voucher checks	8510	Accounting	.45	Office & Administrative Supply
Chemicals, pharmaceutical	7170	Pharmacy	.45	Office & Administrative Supply
Chemicals, reagent		(d)	.36	Pharmaceuticals
Chinaware		(g)	.49	Other Non-Medical Supplies
Chisels, bone		(c)	.48	Other Minor Equipment
Chloroform	7040	Anesthesiology	.47	Instruments & Minor Med Equip
Clamps, surgical		(c)	.33	Anesthetic Materials
Clamps, burette, rubber tubing		(d)	.47	Instruments & Minor Med Equip
Class pins		Research & Education	.49	Other Non-Medical Supplies
Cleaning compounds	8200	Housekeeping	.45	Office & Administrative Supply
Cleavers, chopping	8460	(g)	.44	Cleaning Supplies
Clocks, household		(a)	.48	Other Minor Equipment
Clocks, internal timer		(a)	.48	Other Minor Equipment
Clothes racks		(a)	.48	Other Minor Equipment
Clothing, patient	8350	Laundry and Linen	.48	Other Minor Equipment
Clothing, staff		(a)	.49	Other Non-Medical Supplies
Cloths, face	8350	Laundry and Linen	.46	Employee Wearing Apparel
Cloths, table		(g)	.43	Linen & Bedding

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Coal and coke	8430	Plant	.49	Other Non-Medical Supplies
Cocaine		(c)	.59	Utilities - Other
Colanders		(g)	.36	Pharmaceuticals
Collection fees	8530	Patient Accounts	.48	Other Minor Equipment
Collectors, pediatric, (sputum, urine, feces)		(a)	.26	Prof Fees - Collection Agencies
			.48	Other Minor Equipment
Commencement invitations	8200	Research & Education		Office & Administrative Supply
Compensation, physician			.45	
(1) Payroll		(a)		Salaries & Wages - Physicians
(2) Non-payroll		(a)	.05	Prof Fees- Medical - Physician
Compensation, student	8200	Research & Education	.21	Salaries & Wages - Other
Compound tincture benzoin		(a)	.07	Other Medical Care Materials
Connectors, glass, etc.		(a)	.39	Other Medical Care Materials
Consultant fees			.39	
(1) from non-related organization		(a)		Consulting & Management Fees
(2) from related organization		(a)	.23	Purchased Management Services
Containers, false teeth		(a)	.64	Other Non-Medical Supplies
Containers, needle		(a)	.49	Other Medical Care Materials
Contract Staffing		(a)	.39	Other Direct Expenses
Contrast medium (dye)	7140	Radiology - Diagnostic	.909	Other Medical Care Materials

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Controlled substances	7170	Pharmacy	.39	Pharmaceuticals
Controls, sterilizer		(a)	.36	Other Non-Medical Supplies
Cotton, absorbent		(a)	.49	Other Medical Care Materials
Cottonseed oil		(a)	.39	Other Medical Care Materials
Covers, tray or table, (patients')		(g)	.39	Other Non-Medical Supplies
Cross match fees (see Laboratory procedures)			.49	
Crutches		(a)		Other Medical Care Materials
Cuffs, blood pressure		(a)	.39	Other Minor Equipment
Cups, china		(g)	.48	Other Minor Equipment
Cups, paper, beverage		(g)	.48	Other Non-Medical Supplies
Cups, sputum, paper		(b)	.49	Other Medical Care Materials
Curtains & draperies, window, cleaning	8460	Housekeeping	.39	Purchased Services - Other
Curtains & draperies, cubicle, initial	8460	Housekeeping	.65	Other Minor Equipment
Cushions, air, invalid		(a)	.48	Other Medical Care Materials
Cutters, paper		(a)	.39	Other Minor Equipment
Cyclopropane	7040	Anesthesiology	.48	Anesthetic Materials
Data processing fees, patient accounting	8530	Patient accounts	.33	Purchased Services - Other
			.65	
Data processing fees, patient	8690	Medical Records		Purchased Services - Other

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discharge information			.65	
Data processing fees, general accounting	8510	Accounting		Purchased Services - Other
Depreciation, major movable equipment		(a)		Depreciation-Maj Movable Equip
Depreciation, fixed equipment	8810	Depreciation	.75	Depreciation - Fixed Equipment
Depreciation, minor equipment		(a)	.74	Depreciation - Minor Equipment
Depressors, tongue		(a)	.76	Other Medical Care Materials Purchased Services - Other
Detective service	8610	Hospital Administration	.39	Cleaning Supplies
Detergents (laundry)	8350	Laundry & Linen	.65	Other Non-Medical Supplies
Developers and hypo solutions		(a)	.44	IV Solutions
Dextrose		(a)	.49	Other Non-Medical Supplies
Diapers		(b)	.35	Other Minor Equipment
Dinnerware		(g)	.49	Office & Administrative Supply
Diplomas, nursing school	8200	Research & Education	.48	Other Minor Equipment
Dishes, evaporating, Petri		(d)	.45	Other Minor Equipment
Dishes, table		(g)	.48	Other Minor Equipment
Dishpans		(g)	.48	Other Non-Medical Supplies
Disinfectants	8460	Housekeeping	.48	Surgical Supplies - General
Disinfectants, surgical		(c)	.49	Other Minor Equipment
Dissectors		(d)	.32	Other Non-Medical Supplies

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Doilies, tray, paper		(g)	.48	Other Minor Equipment
Douche pans		(b)	.49	Other Minor Equipment
Dressing tray		(a)	.48	Other Medical Care Materials
Dressings		(a)	.48	Instruments & Minor Med Equip
Drills, bone		(c)	.39	Other Medical Care Materials
Droppers, medicine		(a)	.47	Dues & Subscriptions
Dues, association		(h)	.39	Dues & Subscriptions
Dues, professional organizations		(h)	.903	Other Non-Medical Supplies
Dyes, laundry	8350	Laundry & Linen	.903	Insurance
Earthquake insurance	8840	Insurance - Other	.49	Other Non-Medical Supplies
Education supplies, students	8200	Research & Education	.901	Other Non-Medical Supplies
Education supplies, inservice	8740	Inservice Education	.49	Other Non-Medical Supplies
Education supplies, other		(a)	.49	Other Non-Medical Supplies
Electric light bulbs	8430843	Plant	.49	Utilities - Electricity
Electricity	o	Plant	.49	Other Noncategorized Expenses
Elevator inspection fees	8430	Plant	.51	Insurance
Elevator liability insurance	8430	Plant	.999	Repairs & Maintenance
Elevator repairs	8430	Plant	.901	Instruments & Minor Med Equip
Elevators, bone/dura,rib/etc.		(c)	.62	Employee Benefits - FICA
Employee benefits, F.I.C.A.		(i)	.47	Employee Benefits - SUI & FUI



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Employee benefits, unemployment		(i)	.11	Employee Benefits - Other
Employee benefits, parking		(i)	.12	Employee Benefits - Other
Employee benefits, meals		(i)	.19	Emp Ben-Group Health Insurance
Employee benefits, health & dental		(i)	.19	Emp Ben - Group Life Insurance
Employee benefits, life insurance		(i)	.14	Employee benefits - Other
Employee benefits, tuition	888o	(i)	.15	Employee Benefits - Other
Employee benefits, recreation/culture		Employee Benefits	.19	Employee Benefits - Other
Employee benefits, licenses	888o	(i)	.19	Employee Benefits - Other
Employee benefits, hospital health		Employee Benefits	.19	
care services, (free/discounted)			.19	Emp Ben - Pension & Retirement
Employee benefits, pension		(i)		Employee Benefits - Other
Employee benefits, housing allowance	835o	(i)	.16	Employee Wearing Apparel
Employee uniforms, hospital owned		Laundry & Linen	.19	Other Medical Care Materials
Enema, disposable		(a)	.46	Travel, Meetings, and Training
Entertainment, employee		(i)	.39	Other Non-Medical Supplies
Envelopes, films, X-ray		(e)	.904	Office & Administrative Supply
Envelopes, paper, other		(a)	.49	Other Medical Care Materials
Epsom salts		(a)	.45	Repairs & Maintenance
Equipment repair by outside concerns	704o	(h)	.39	Anesthetic Materials
Ether	704o	Anesthesiology	.62	Other Medical Care Materials

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Ether masks		Anesthesiology	.33	
Express charges (see Cartage)	8460		.39	Purchased Services - Other
Exterminator, (pest control service)		Housekeeping		Other Minor Equipment
Extractors, fruit juice	8350	(g)	.65	Linen & Bedding
Face cloths		Laundry & Linen	.48	Other Medical Care Materials
Face masks		(a)	.43	Prof Fees- Medical - Physician
Fees, medical - Physicians		(h)	.39	ProfFee-Med-Therapists & Other
Fees, medical - Therapist & Others		(h)	.21	
Fees, nonmedical (see specific category)			.22	Insurance
Fidelity bond premiums		(i)		Other Minor Equipment
Film hangers		(e)	.901	Radiology Films
Films		(e)	.48	Insurance
Fire insurance premiums	8840	Insurance - Other	.38	Other Non-Medical Supplies
Flashlights and batteries		(a)	.901	Other Non-Medical Supplies
Flasks, general		(a)	.49	Other Noncategorized Expenses
Flowers, decorative	8460	Housekeeping	.49	Other Noncategorized Expenses
Flowers, employee special occasion		(i)	.999	
Flower pots and planters:	8460		.999	Other Non-Medical Supplies
(1) inside hospital	8430	Housekeeping		Other Non-Medical Supplies

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(2) outside hospital		Plant	.49	Food - Meat, Fish, & Poultry
Food; meat, fish, & poultry		(g)	.49	Food - Other
Food, other		(g)	.41	Instruments & Minor Med Equip
Forceps, surgical		(c)	.42	Other Minor Equipment
Forks, kitchen		(g)	.47	Food - Other
Formulas, infant	8690	(g)	.48	Office & Administrative Supply
Forms, medical record/history, etc.		Medical Records	.42	Oxygen & Other Medical Gases
Freon gas, surgical	8630	(c)	.45	
Fund raising expense		Public Relations	.34	Other Medical Care Supplies
Funnels		(a)		Other Medical Care Supplies
Gags, mouth	8460	(a)	.49	Other Minor Equipment
Garbage cans	8430	Housekeeping	.49	Utilities - Gas
Gas (fuel)		Plant	.48	Other Non-Medical Supplies
Gasoline		(a)	.53	Other Medical Care Materials
Gauze	8460	(a)	.49	Cleaning Supplies
Germicides, cleaning	8610	Housekeeping	.39	Other Noncategorized Expenses
Gifts for services	8430	Hospital Administration	.44	Other Non-Medical Supplies
Glass, window		Plant	.999	Other Non-Medical Supplies
Glassware; kitchen, dining room		(g)	.49	Other Non-Medical Supplies
Glassware, laboratory		(d)	.49	Other Non-Medical Supplies

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Gloves, disposable		(a)	.49	Other Non-Medical Supplies
Gloves, reusable	7060	(a)	.49	IV Solutions
Glucose, I.V.	8430	Intravenous Therapy	.49	Other Non-Medical Supplies
Glue, furniture	7170	Plant	.35	Pharmaceuticals
Glycerine		Pharmacy	.49	Other Non-Medical Supplies
Goggles, colored		(e)	.36	Instruments & Minor Med Equip
Gouges, bone mastoid	8350	(c)	.49	Employee Wearing Apparel
Gowns, employee	8350	Laundry & Linen	.47	Other Non-Medical Supplies
Gown's, patient		Laundry & Linen	.46	Other Non-Medical Supplies
Graduates, glass	8430	(d)	.49	Other Non-Medical Supplies
Grass seed		Plant	.49	Other Minor Equipment
Graters, food		(g)	.49	Other Non-Medical Supplies
Greases, lubricating	8430	(a)	.48	Purchased Services - Other
Guard service fees		Plant	.49	Instruments & Minor Med Equip
Hammers, percussion reflex		(a)	.65	Instruments & Minor Med Equip
Handles, surgical knife	8460	(c)	.47	Other Non-Medical Supplies
Hangers, coat		Housekeeping	.47	Other Minor Equipment
Hangers, film		(e)	.49	Instruments & Minor Med Equip
Head mirrors and bands		(a)	.48	Other Minor Equipment
Heaters		(a)	.47	Instruments & Minor Med Equip

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Hemostats		(a)	.48	Other Non-Medical Supplies
Holders, napkin		(g)	.47	Instruments & Minor Med Equip
Holders, needle		(a)	.49	Other Non-Medical Supplies
Holders, sputum cup		(b)	.47	Other Non-Medical Supplies
Holders, test tube	7050	(d)	.49	Instruments & Minor Med Equip
Hot packs, apparatus		Central Services	.49	Instruments & Minor Med Equip
Hot water bottles		(a)	.47	Other Medical Care Materials
Hydrogen peroxide		(a)	.47	Other Medical Care Materials
Hypodermic needles	7060	(a)	.39	Other Medical Care Materials
I.V. set	7060	Intravenous Therapy	.39	Pharmaceuticals
I.V. additives	7060	Intravenous Therapy	.39	IV Solutions
I.V. solutions	7060	Intravenous Therapy	.36	Other Medical Care Materials
I.V. supplies		Intravenous Therapy	.35	Other Non-Medical Supplies
Ice (purchased)	8560	(a)	.39	Other Non-Medical Supplies
Ident-a-bands	9400	Admitting	.49	Other Noncategorized Expenses
Income tax	8640	Provision / Income Tax	.49	Consulting & Management Fees
Industrial engineering fees (non-related organization)	(non- 8350	Management Engineering	.999	
Infant apparel	8310	Laundry & Linen	.23	Other Non-Medical Supplies
Ink, printing	8350	Printing & Duplicating	.49	Other Non-Medical Supplies
Ink, marking				

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Insect extermination expense	8460	Laundry & Linen	.49	Purchased Services - Other
Inservice education supplies (see Education supplies)		Housekeeping	.49	
Instrument sharpening & repair fees			.65	Purchased Services - Other
Instruments, tray - reusable		(a)		Other Minor Equipment
Instruments, tray - disposable		(a)	.65	Other Medical Care Materials
Insurance:		(a)	.48	
Boiler	8840		.39	Insurance
Elevator liability	8840	Insurance - Other		Insurance
Fire	8840	Insurance - Other	.901	Insurance
Malpractice liability	8830	Insurance - Other	.901	Insurance
Unemployment		Insurance - Prof Liab	.901	Employee Benefits - SUI & FUI
Workers' Compensation		(i)	.901	Workers' Compensation Insurance
Professional Liability		(i)	.12	Other Direct Expenses
Intercommunication system expense	8470	(a)	.13	(k)
Interest expense, working capital	8860	Communications	.911	Interest
Interest expense, long term debt	8870	Interest - Working Cap		Interest
Intramuscular injectables	7170	Interest - Other	.905	Pharmaceuticals
Irrigating solutions	7050	Pharmacy	.905	Other Medical Care Materials
Irrigation tips	7050	Central Services	.36	Instruments & Minor Med Equip
Irrigators				

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IT, Including Licenses and Maint.	7050	Central Services	.39	Instruments & Minor Med Equip
Jackets, orderlies/operating room/etc.		Central Services	.47	Other Direct Expenses
Jars, specimen	8350	(a)	.47	Employee Wearing Apparel
Journals, medical		Laundry & Linen	.910	Other Non-Medical Supplies
Kettles, steam (patient use)	8680	(d)	.46	Dues & Subscriptions
Kettles, steam (kitchen)	7050	Medical Library	.49	Other Minor Equipment
Keys		Central Services	.903	Other Minor Equipment
Kitchen utensils	8430	(g)	.48	Other Non-Medical Supplies
Knife blades, surgical		Plant	.48	Other Minor Equipment
Knife holders, surgical		(g)	.49	Instruments & Minor Med Equip
Knives, abscess, amputating, brain		(c)	.48	Instruments & Minor Med Equip
Knives, autopsy		(c)	.47	Instruments & Minor Med Equip
Knife, kitchen	7070	(c)	.47	Instruments & Minor Med Equip
Labels, drug		Laboratory	.47	Other Minor Equipment
Labels, other	7170	(g)	.47	Other Non-Medical Supplies
Laboratory procedures:		Pharmacy	.48	Other Non-Medical Supplies
(1) by hospital based physician		(a)	.49	
(2) by outside concerns			.49	Pro Fees- Medical - Physicians
Lactometers		(d)		Purchased Services - Medical
Ladders		(d)	.21	Other Non-Medical Supplies

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Lamps, alcohol	8430	(d)	.61	Other Minor Equipment
Lamps, electric		Plant	.49	Other Minor Equipment
Lamps, ophthalmoscope	8430	(a)	.48	Other Minor Equipment
Lancets		Plant	.48	Other Minor Equipment
Lancets, blood		(a)	.48	Other Medical Care Materials
Lanterns, battery or gas type		(a)	.48	Other Medical Care Materials
Laundering, outside concerns		(a)	.39	Other Minor Equipment
Laundry Services	8430	Plant	.39	Purchased Services - Other
Laxatives, simple		Laundry & Linen	.48	Other Direct Expenses
Lease costs (see Rental Charges)	8350	(a)	.65	Pharmaceuticals
Legal, Audit and Tax Services		(a)	.912	
Legal fees, collections			.36	Other Direct Expenses
Legal fees, other	8530	(a)		Professional Fees - Legal
Lens paper	8610	Patient Accounts	.913	Professional Fees - Legal
Licenses		Hospital Administration	.24	Other Non-Medical Supplies
Lime, chlorinated		(d)	.24	Licenses & Taxes
Linen, bed	8460	(a)	.49	Cleaning Supplies
Linen, sterile	8350	Housekeeping	.902	Linen & Bedding
Liners, bassinet	8350	Laundry & Linen	.44	Linen & Bedding
Litmus paper	8350	Laundry & Linen	.43	Linen & Bedding



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Local and spinal anesthetics		Laundry & Linen	.43	Other Non-Medical Supplies
Long distance telephone charges		(d)	.43	Anesthetic Materials
Lubricating fluids	8470	(a)	.49	Telephone/Telegraph
Lubricating jelly		Communications	.33	Other Medical Care Materials
Lumber		(a)	.57	Other Medical Care Materials
Lye	8430	(a)	.39	Other Non-Medical Supplies
Magazines, lobby	8350	Plant	.39	Cleaning Supplies
Magazines, medical journals	8630	Laundry & Linen	.49	Dues & Subscriptions
Magazines, general interest	8680	Public Relations	.44	Dues & Subscriptions
Magazines, department	8630	Medical Library	.903	Dues & Subscriptions
Magazines, student		Public Relations	.903	Dues & Subscriptions
Maintenance contracts	8200	(a)	.903	Dues & Subscriptions
Maalox		Research & Education	.903	Repairs & Maintenance
Mangle aprons		(a)	.903	Pharmaceuticals
Manometers, disposable	8350	(a)	.62	Other Non-Medical Supplies
Marking ink and labels		Laundry & Linen	.36	Other Medical Care Materials
Masks, face		(a)	.49	Other Non-Medical Supplies
Mats, bath	8350	Laundry & Linen	.39	Other Medical Care Materials
Mattress covers and pads		(a)	.49	Other Non-Medical Supplies
Measures, metal	8350	Laundry & Linen	.39	Linen & Bedding

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Membership dues	8350	Laundry & Linen	.49	Other Non-Medical Supplies
Mirrors, head/laryngeal/etc.		(a)	.43	Dues & Subscriptions
Mortars		(a)	.49	Instruments & Minor Med Equip
Mortgage, interest expense		(a)	.903	Other Non-Medical Supplies
Motor oil, ambulance		(a)	.47	Other Noncategorized Expenses
Motor oil, car/truck	8870	Interest - Other	.49	Other Non-Medical Supplies
Motor vehicle insurance	7240	Ambulance	.999	Other Non-Medical Supplies
Mouthwash, non-prescription		(a)	.49	Insurance
Mucous bulbs		(a)	.49	Other Medical Care Materials
Nails, hip fracture		(a)	.901	Other Medical Care Materials
Narcotics		(a)	.39	Prosthesis
Narcotic permit fees	7170	(c)	.39	Pharmaceuticals
Narcotic records	7170	Pharmacy	.31	Licenses & Taxes
Needles, aneurysm, aspirating	7170	Pharmacy	.36	Office & Administrative Supply
Needles, spinal, hypodermic		Pharmacy	.902	Instruments & Minor Med Equip
Needles, sewing		(b)	.45	Instruments & Minor Med Equip
Nets, laundry	8350	(b)	.47	Other Non-Medical Supplies
Newspapers	8350	Laundry & Linen	.47	Other Non-Medical Supplies
Nipples		Laundry & Linen	.49	Dues & Subscriptions
Nipple shields		(a)	.49	Other Medical Care Materials

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Nitroglycerin		(b)	.903	Other Medical Care Materials
Nitrous oxide	7170	(b)	.39	Pharmaceuticals
Non-sterile containers	7040	Pharmacy	.39	Anesthetic Materials
Novocaine		Anesthesiology	.36	Other Non-Medical Supplies
Nurses' uniforms, hospital furnished	7040	(a)	.33	Anesthetic Materials
Nursing school classroom supplies	8350	Anesthesiology	.49	Employee Wearing Apparel
Office supplies	8200	Laundry & Linen	.33	Other Non-Medical Supplies
Oil, fuel		Research & Education	.46	Office & Administrative Supply
Oils and grease, general	8430	(a)	.49	Utilities - Other
Oils, car/truck	8430	Plant	.45	Other Non-Medical Supplies
Oils, ambulance		Plant	.59	Other Non-Medical Supplies
Oral scopolamine	7240	(a)	.49	Other Non-Medical Supplies
Orangewood sticks		Ambulance	.49	Pharmaceuticals
Oxygen, in anesthesia		(a)	.49	Other Medical Care Materials
Oxygen, in therapy	7040	(a)	.36	Oxygen & Other Medical Gases
Packets - alcohol, lemon/glycerine		Anesthesiology	.39	Oxygen & Other Medical Gases
Packs, abdominal, (laparotomy)		(a)	.34	Other Medical Care Materials
Packs, hot or cold, (solution filled)		(a)	.34	Surgical Packs & Sheets
packs, team	7050	(c)	.39	Other Minor Equipment
Pads, bed/table/etc.(cloth)	7050	Central Services	.32	Other Minor Equipment

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Pads, cleaning	8350	Central Services	.48	Linen & Bedding
Pads, laundry, mangle, press	8460	Laundry & Linen	.48	Cleaning Supplies
Pads, rubber floor mat	8350	Housekeeping	.43	Other Non-Medical Supplies
Pails, scrub		Laundry & Linen	.44	Other Non-Medical Supplies
Paint brushes	8460	(a)	.49	Cleaning Supplies
Painting, contracted	8430	Housekeeping	.49	Other Non-Medical Supplies
Painters' drop cloths	8430	Plant	.44	Repairs & Maintenance
Paints, shellacs, varnishes	8430	Plant	.49	Other Non-Medical Supplies
Pans, baking	8430	Plant	.62	Other Non-Medical Supplies
Pans, dust		Plant	.49	Other Minor Equipment
Paper, duplication machine	8460	(g)	.49	Cleaning Supplies
Paper, photocopier	8310	Housekeeping	.48	Office & Administrative Supply
Paper, data processing printout		Printing & Duplicating	.44	Office & Administrative Supply
Paper, print shop supplies	8480	(h)	.45	Office & Administrative Supply
Paper cups	8310	Data Processing	.45	Other Non-Medical Supplies
Paper, shelf		Printing & duplicating	.45	Other Non-Medical Supplies
Paper plates	8460	(a)	.49	Other Non-Medical Supplies
Paper, wax		Housekeeping	.49	Other Non-Medical Supplies
Patient chargeable supplies (ruined or damaged)	(ruined or 7050	(g) (g)	.49 .49	Other Non-Medical Supplies (k)
Pelvimeters				

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Pencils, lead/crayon/markings		Central Services	.49	
Pens				Instruments & Minor Med Equip
Pension plan premiums		(a)		Office & Administrative Supply
Percussion hammers		(a)	.47	Office & Administrative Supply
Perforators, medical		(a)	.45	Emp Ben - Pension & Retirement
Periodicals, general		(i)	.45	Instruments & Minor Med Equip
Periodicals, medical		(a)	.16	Instruments & Minor Med Equip
Periodicals, student nurses'		(c)	.47	Dues & Subscriptions
Personal computer supplies	8680	(a)	.47	Dues & Subscriptions
Personal property tax (see Taxes)	8200	Medical Library	.903	Dues & Subscriptions
Pestles		Research & Education	.903	Other Non-Medical Supplies
Pillows		(a)	.903	
Pins, bone extension			.49	Other Minor Equipment
Pins, laundry	8350	(a)		Linen & Bedding
Pins, safety, straight		Laundry & Linen	.48	Prosthesis
Pipettes	8350	(c)	.43	Other Non-Medical Supplies
Pitcher, water		Laundry & Linen	.31	Other Non-Medical Supplies
Plasmanate		(a)	.49	Other Non-Medical Supplies
Plaster, building		(d)	.49	Other Non-Medical Supplies
Plaster of Paris	7070	(a)	.49	Other Medical Care Materials

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Plasters, adhesive	8430	Laboratory	.49	Other Non-Medical Supplies
Plates, bone		Plant	.39	Other Medical Care Materials
Plates, china, dinner/salad/etc.		(a)	.49	Other Medical Care Materials
Plates X-ray (film)		(a)	.39	Prosthesis
Platinum wire		(c)	.39	Other Minor Equipment
Plumbing supplies		(g)	.31	Radiology Films
Polishes		(e)	.48	Prosthesis
Postage,general use		(c)	.38	Other Non-Medical Supplies
Postage, specific departments	8430	Plant	.31	Cleaning Supplies
Powders, film developing	8460	Housekeeping	.49	Other Noncategorized Expenses
Powders, insect	8470	Communications	.44	Other Noncategorized Expenses
Powders, scouring		(a)	.999	Other Non-Medical Supplies
Power, purchased		(e)	.999	Other Non-Medical Supplies
Prescriptions, (outside purchases)	8460	Housekeeping	.49	Cleaning Supplies
Prescription blanks	8460	Housekeeping	.49	Utilities - Electricity
Purchased Laboratory Services	8430	Plant	.44	Purchased Services - Other
Radioisotopes	7170	Pharmacy	.51	Office & Administrative Supply
Radiology services by outside concern		Pharmacy	.65	Other Direct Expenses
Rags, cleaning	7170	(a)	.45	Other Medical Care Materials
Razor blades	7160	Nuclear Medicine	.914	Purchased Services - Medical

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Razors		(e)	.39	Cleaning Supplies
Receptacles, waste	8460	Housekeeping	.61	Other Non-Medical Supplies
Record forms, medical		(a)	.44	Other Non-Medical Supplies
Records for transcribing machines		(a)	.49	Other Minor Equipment
Rectal tubes	8460	Housekeeping	.49	Office & Administrative Supply
Registers, narcotic	8690	Medical Records	.48	Office & Administrative Supply
Rental charges, equipment		(a)	.45	Other Medical Care Materials
Rental charges, reusable supplies		(a)	.45	Office & Administrative Supply
Rental charges, patient chargeable equipment	7170	Pharmacy	.39	Leases and Rentals - Equipment
		(h)	.45	Other Noncategorized Expenses
Rental charges, duplicating machine	7050	(h)	.82	Leases and Rentals - Equipment
Rental charges, photocopier		Central Services	.85	
Rentals, intercommunicating equipment	8310		.82	Leases and Rentals - Equipment
Rentals, safety deposit boxes		Printing & Duplicating		Leases and Rentals - Equipment
Repairs and Maintenance	8470	(h)	.82	Leases and Rentals - Equipment
Repair/replacement of personal property (eye glasses, dentures, hearing aids, etc.)	8610	Communications	.82	Other Noncategorized Expenses
		Hospital Administration	.82	Other Direct Expenses
	8610	(a)	.999	Other Noncategorized Expenses
Repairs, minor, to buildings (by outside concern)		Hospital Administration	.915	
			.999	
Repairs, purchased, to equipment				

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(identifiable with specific dept)	8430			Repairs & Maintenance
Major moveable		Plant		
Fixed equipment			.62	
Minor equipment				
Reusable supplies				Repairs & Maintenance
Repairs, purchased, to equipment		(a)		Repairs & Maintenance
(not identifiable by department)		(a)	.62	Repairs & Maintenance
Pillow mikes		(h)	.62	Repairs & Maintenance
Lobby Furniture		(h)	.62	
T.V., patients			.62	
Wheelchairs				Repairs & Maintenance
Research expense	8430	(b)		Repairs & Maintenance
Respirators		Plant	.62	Repairs & Maintenance
Retractors		(h)	.62	Repairs & Maintenance
Ribbons, typewriter	8200	(h)	.62	
Rubber bands		Research & Education	.62	Instruments & Minor Med Equip
Saccharometers		(c)		Instruments & Minor Med Equip
Safety pins		(a)	.47	Office & Administrative Supply
Sanitary pads		(a)	.47	Office & Administrative Supply
Saucers, plant		(a)	.45	Other Minor Equipment



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Scalpels		(d)	.45	Other Non-Medical Supplies
Scissor sharpening		(a)	.48	Other Non-Medical Supplies
Scoops, common duct/Mayo/etc.	8460	(a)	.49	Other Non-Medical Supplies
Scoops, flour/sugar/etc.		Housekeeping	.49	Instruments & Minor Med Equip
Screwdrivers, bone plate		(a)	.49	Purchased Services - Other
Screws, bone		(a)	.47	Instruments & Minor Med Equip
Sedatives		(a)	.65	Other Minor Equip
Service charges on equipment repairs		(g)	.47	Instruments & Minor Med Equip
Shared Srvs. /System Office Allocation		(c)	.48	Prosthesis
Sharpeners, pencil	7170	(c)	.47	Pharmaceuticals
Sheep skins		Pharmacy	.31	Repairs & Maintenance
Sheets, linen		(a)	.36	Other Direct Expenses
Sheets, rubber, patients' beds		(a)	.62	Other Non-Medical Supplies
Sheet wadding		(a)	.916	Other Non-Medical Supplies
Signals, communication (beepers)	8350	(b)	.49	Linen & Bedding
Skin tests	8460	Laundry & Linen	.49	Other Non-Medical Supplies
Slippers, paper		Housekeeping	.43	Other Non-Medical Supplies
Slips, laundry	8470	(a)	.49	Other Minor Equipment
Snares, tonsil/etc.		Communications	.49	Purchased Services - Medical
Soaps, dishwashing		(d)	.48	Other Non-Medical Supplies

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Soaps, floor	8350	(a)	.61	Office & Administrative Supply
Soaps, laundry		Laundry & Linen	.49	Instruments & Minor Med Equip
Soaps, surgical		(c)	.45	Cleaning Supplies
Splints	8460	(g)	.47	Cleaning Supplies
Staff Recruitment	8350	Housekeeping	.44	Other Non-Medical Supplies
Steam cleaner rental		Laundry & Linen	.44	Other Non-Medical Supplies
Steam, purchased		(a)	.49	Other Medical Care Materials
Sterile containers		(a)	.49	Other Direct Expenses
Sterile water	8460	(a)	.39	Leases and Rentals - Equipment
Stethoscopes	8430	Housekeeping	.917	Utilities - Other
Stipends		Plant	.82	Other Non-Medical Supplies
Stockinette		(a)	.59	Other Non-Medical Supplies
Struts, surgical		(a)	.49	Instruments & Minor Med Equip
Suction tips, disposable		(a)	.49	Salaries & Wages - Other
Supplies, patient chargeable	8200	Research & Education	.47	Other Medical Care Materials
Suppositories		(a)	.07	Surgical Supplies - General
Surgical masks/gowns/shoe covers, disposable		(c)	.39	Other Medical Care Materials
		(a)	.32	(k)
Surgical packs & drapes	7050	Central Services	.39	Other Medical Care Materials
Sutures		(a)		Employee Wearing Apparel

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Swabs		(c)	.39	
Syringes, bulb			.46	Surgical Packs & Sheets
Syringes, hypodermic	8350	Laundry & Linen		Surgical Packs & Sheets
Syringes, irrigating		(c)	.32	Other Medical Care Materials
Tablets, paper		(a)	.32	Other Medical Care Materials
Tape remover		(a)	.39	Other Medical Care Materials
Tape, twilled		(a)	.39	Other Medical Care Materials
Taxes		(a)	.39	Office & Administrative Supply
Taxes, real estate		(a)	.39	Other Medical Care Materials
Taxes, personal property	8460	(a)	.45	Other Non-Medical Supplies
Taxes, business		Housekeeping	.39	Other Direct Expenses
Telegraph expense	8850	(a)	.49	Licenses & Taxes
Telephone expense:	8850	Licenses & Taxes	.919	Licenses & Taxes
General lines service	8850	Licenses & Taxes	.902	Licenses & Taxes
Dedicated lines service	8470	Licenses & Taxes	.902	Telephone/Telegraph
Long distance, patient		Communications	.902	
Long distance, administration	8470		.57	Telephone/Telegraph
Long distance, medical staff		Communications		Telephone/Telegraph
Taxicab charges	8470	(a)	.57	Telephone/Telegraph
Tenaculums	8610	Communications	.57	Telephone/Telegraph

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Test tubes	8700	Hospital Administration	.57	Telephone/Telegraph
Text books, student nurses		Medical Staff	.57	Travel, Meetings, & Training
Thermometers, mouth/bath/rectal		(a)	.57	Instruments & Minor Med Equip
Thermostat, wall		(a)	.904	Other Non-Medical Supplies
Thread, sewing	8200	(d)	.47	Other Non-Medical Supplies
Thread, suture		Research & Education	.49	Other Medical Care Materials
Throat bags	8430	(a)	.49	Other Non-Medical Supplies
Time cards (payroll)	8460	Plant	.39	Other Non-Medical Supplies
Tips, irrigating/suction/uterine/etc.		Housekeeping	.49	Sutures & Surgical Needles
Tires, ambulance		(a)	.49	Other Medical Care Materials
Tires, car/truck	8510	(a)	.32	Office & Administrative Supply
Tissue, facial		Accounting	.39	Other Medical Care Materials
Toilet paper	7240	(a)	.45	Other Non-Medical Supplies
Tongs, crucible		Ambulance	.39	Other Non-Medical Supplies
Tongue depressors		(a)	.49	Other Non-Medical Supplies
Tonsil snares	8460	(a)	.49	Other Non-Medical Supplies
Tourniquets		Housekeeping	.49	Other Minor Equipment
Towels, bath/face		(d)	.49	Other Medical Care Materials
Towels, paper		(a)	.48	Instruments & Minor Med Equip
Traction rope		(c)	.39	Other Medical Care Materials

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Training Costs	8350	(a)	.47	Linen & Bedding
Travel expense:		Laundry & Linen	.39	Other Non-Medical Supplies
Educational		(a)	.43	Other Medical Care Materials
Recruiting		(a)	.49	Other Direct Expenses
"Community" service		(a)	.39	
Board	8200		.918	Travel, Meetings, & Training
Medical staff	8650	Research & Education		Travel, Meetings, & Training
Administration	8630	Personnel	.904	Travel, Meetings, & Training
Tray covers, paper (patient meals)	8610	Public Relations	.904	Travel, Meetings, & Training
Trays, dressing	8700	Hospital Administration	.904	Travel, Meetings, & Training
Trays, serving, patients	8610	Medical Staff	.904	Travel, Meetings, & Training
Trays, desk		Hospital Administration	.904	Other Non-Medical Supplies
Trays, staining		(g)	.904	Other Minor Equipment
Trephines	8320	(a)	.49	Other Minor Equipment
Trocars		Dietary	.48	Other Non-Medical Supplies
Tubes,centrifuge/test/etc.		(a)	.48	Other Non-Medical Supplies
Tubes, colon/connecting/duodenal/ infusion/etc.		(d)	.49	Instruments & Minor Med Equip
		(a)	.49	Instruments & Minor Med Equip
Tubes, specimen		(c)	.47	Other Non-Medical Supplies
Tubing, glass, heat resisting		(d)	.47	Other Medical Care Materials

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Tubing, rubber		(a)	.49	
Tuition, employee education			.39	Other Non-Medical Supplies
Tumblers, glass, drinking		(d)		Other Non-Medical Supplies
Underpads		(d)	.49	Other Non-Medical Supplies
Uniforms, doormen's		(a)	.49	Travel, Meetings, & Training
Uniforms, elevator operators		(i)	.49	Other Non-Medical Supplies
Uniforms (hospital furnished):	8350	(h)	.904	Linen & Bedding
Employees	8430	Laundry & Linen	.49	Employee Wearing Apparel
Students	8430	Plant	.43	Employee Wearing Apparel
Volunteer		Plant	.46	
Candystriper			.46	Employee Wearing Apparel
Urinals, patient	8200	(i)		Employee Wearing Apparel
Urinometers	8660	Research & Education	.46	Employee Wearing Apparel
Utensils, kitchen	8660	Auxiliary Groups	.46	Employee Wearing Apparel
Utensils, medical		Auxiliary Groups	.46	Other Minor Equipment
Utensils, other		(a)	.46	Other Minor Equipment
Utilities		(d)	.48	Other Minor Equipment
Valves, medical		(g)	.48	Instruments & Minor Med Equip
Vaporizers, medicinal (steam kettles)		(a)	.48	Other Minor Equipment
Vases, decorative		(a)	.47	Utilities

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Vegetable oil		(a)	.48	Prosthesis
Venetian blind cleaning	8460	(c)	.920	Other Minor Equipment
Vests, infants'		(a)	.31	Other Non-Medical Supplies
Volunteer meals	8460	Housekeeping	.48	Food - Other
Volunteer uniforms	8350	(g)	.49	Purchased Services - Other
Volunteer badges	8660	Housekeeping	.42	Other Non-Medical Supplies
Wash cloths	8660	Laundry & Linen	.65	Other Noncategorized Expenses
Waste, cotton/wool	8660	Auxiliary Groups	.49	Employee Wearing Apparel
Waste receptacles	8350	Auxiliary Groups	.999	Other Non-Medical Supplies
Water	8430	Auxiliary Groups	.46	Other Non-Medical Supplies
Water treatment compounds	8460	Laundry & Linen	.49	Other Non-Medical Supplies
Wax, floor	8430	Plant	.49	Other Minor Equipment
Window glass	8430	Housekeeping	.49	Utilities - Water
Window washing expense	8460	Plant	.48	Other Non-Medical Supplies
(outside concerns)	8430	Plant	.54	Cleaning Supplies
Wood, fire	8460	Housekeeping	.49	Other Non-Medical Supplies
Wrappers, cloth		Plant	.44	Purchased Services - Other
Wrenches, bone traction	8430	Housekeeping	.49	
Wringers, mop			.65	Other Non-Medical Supplies
X-ray, employee chest		Plant		Other Non-Medical Supplies

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X-ray film	8460	(a)	.49	Instruments & Minor Med Equip
X-ray procedures, hospital based physicians	8880	(c)	.49	Other Minor Equipment
		Housekeeping	.47	Employee Benefits - Other
X-ray procedures, purchased outside		Employee Benefits	.48	Radiology Films
		(e)	.19	Pro Fees- Medical - Physicians
		(e)	.38	
			.21	Purchased Services - Medical
		(e)		
			.61	