

## SYNONYM GUIDE

| COMMON FINANCIAL TERM                                  | HOSPITAL / HEALTH CARE FINANCIAL TERM  |
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| Account receivables                                    | Patient account receivables<br>Medicaid assessment revenue receivable<br>Contribution receivable   |
| Current assets   | Current portion of self-insurance trust  |
| Assets limited to use                                  | Investments internally designated for capital projects<br>Investments held by trustee<br>Board designated funds  |
| Other assets   | Pledges receivable restricted by donor   |
| Payable  | Medicaid assessment tax payable<br>Due to third party payers<br>Third party payer settlements<br>Current portion of professional liability<br>Self-insurance liability   |
| Shareholder Equity, Retained Earnings                  | Net assets <ul style="list-style-type: none"> <li>▪ Unrestricted</li> <li>▪ Temporarily restricted</li> <li>▪ Permanently restricted</li> </ul>  |
| Sales, Revenue, Operating Revenue                      | Net patient service revenue<br>Medicaid assessment program revenue<br>Capitation revenue<br>Net assets released from restrictions <ul style="list-style-type: none"> <li>▪ Contributions and philanthropy used for program purposes</li> <li>▪ Grants and other restricted income used for program purposes</li> </ul> |
| Expenses   | Physician fees<br>Medicaid assessment program fees   |
| Non-operating Income (Expense),<br>Non-operating Gains | Unrestricted contributions and bequests<br>Fundraising expense   |