

Benchmarking Type and Sub-Type Logic

Color Code Logic:

Type Revenue and Income Salaries/Labor

Sub-Type	Description
Revenue	
Medicare	Use for all forms of Medicare revenue, EXCEPT Physician Billing, which is tracked separately, and Pass-Throughs
Medicaid	Use for all forms of Medicaid revenue, EXCEPT Physician Billing, which is tracked separately, and Pass-Throughs
Commercial Benefit	Commercial or Private Insurance revenue paid predominantly on a per diem basis
Commercial FFS	Commercial Fee-For-Service revenue; this is paid based on number or type of visits or services provided rather than a per diem
Medicaid R&B (own unit)	Use for Medicaid Room & Board revenue. Only use this if you have your own Unit and have indicated the Category as IP Unit
Other/R&B (own unit)	Use for "other" Room & Board revenue. Only use this if you have your own IP Unit and have indicated the Category as IP Unit
Physician Billing	Use for all physician billing EXCEPT consulting physician services, which are Pass-Throughs; use for billing of visits or rounding in IP Units
Self-Pay	Revenue from patients and families
Other/Charity	Pseudo-Revenue for indigent patients, displayed only to demonstrate the value of services provided; not considered collectable
Adjustments	
Contractual Allowances	Use for write-offs where a partial payment or "contractual amount" is anticipated to be collected AT THE TIME OF ADMISSION
Bad Debt	Use for write-offs where the amount of payment expected at the time of admission is denied or is ultimately not received
Reserve Allowance	Use in conjunction with the Allowance for Doubtful Accounts on the Balance Sheet to adjust the valuation
Other/Charity	Commonly used as the "reciprocal" debit amount of the Other/Charity Revenue category; used to offset Other/Charity Revenue
Direct Service including Contract Direct	
Service Labor & Direct Service Mileage	
RN	Registered Nurse that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
LPN	Licensed Practical Nurse that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Hospice Aide	Certified Nursing Assistant or HHA that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
SW	Social Worker that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Spiritual Care	Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Physician	Use for physician that visit and/or has direct patient contact as the DOMINANT part of the work requirement
On-Call	Use for all On-Call labor
Allocated	
Benefits - Health and Wellness	Benefits associated for Health (4110), Dental(4120), Vision Insurance, Long Term Disability Insurance(4125), Wellness(4220), Employee Health(4170) and similar
Benefits - Payroll Taxes	Taxes and mandatory insurance such as Medicare (4130), SUTA (4150), FUTA (4151), Workers Compensation(4160), Local Tax and similar
Benefits - Retirement	Benefits for your Retirement Insurance expense such as the company contribution toward pension plans, IRAs, 403B, 401K(4140) or similar
Benefits - All Other	All Other Benefits such as Employer Paid Life Insurance(4124), Employee Procurement(4200), Tuition Reimbursement(4210), Employee Recognition(4230) and similar
Admissions Labor	Labor associated with performing admissions regardless of discipline
Admissions Contract Labor	Contract Labor associated with performing admissions regardless of discipline
Bereavement Labor	Bereavement Coordinator wages and salaries
Bereavement Contract Labor	Bereavement Coordinator services paid on a contract basis
Volunteers Labor	Volunteer Coordinator wages and salaries
Volunteers Contract Labor	Volunteer Coordinator services paid on a contract basis
Triage Labor	Labor associated with taking clinical calls from patients, families, and outside entities (Can provide advice and care directly over the phone or dispatch clinicians)
Triage Services Contract Labor	Contract Labor associated with taking clinical calls from patients, families, and outside entities (Can provide advice and care directly over the phone or dispatch clinicians)
Mileage Admissions	Mileage costs associated with the admissions function
Mileage Volunteers	Mileage costs associated with the Volunteer Coordination function
Mileage Bereavement	Mileage costs associated with the "Hospice" Bereavement function; Community Bereavement mileage would not be classified here
Patient-Related	
Ambulance	Ambulance or any form of patient transportation costs
Bio Hazardous	Hazardous waste disposal
Continuous Care Raw	Cost associated with Continuous (Crisis) Care; most hospices use contract staff; if CC is a major part of your care, then direct ALL CC patient-related and non labor here
Continuous Care Labor	Cost associated with Continuous (Crisis) Care; most hospices use contract staff; if CC is a major part of your care, then direct ALL CC labor here
Continuous Care Other	Cost associated with Continuous (Crisis) Care; most hospices use contract staff; if CC is a major part of your care, then direct ALL CC other costs here
Dietary	The cost of Contract Dietary Specialists
DME Raw	Most hospices will use this for Durable Medical Equipment; use when contracting for DME services
DME Labor	Durable Medical Equipment Labor; use only if you have a DME service which your hospice staffs and operates; this is not used by most hospices
DME Other	The other costs involved with operating a Durable Medical Equipment service; use only if you operate a DME service; this is NOT used by most hospices
ER	Emergency Room
Food	Food expenses should be captured here; this is usually for IP and residential units
Imaging	Imaging Services; example X-rays
Lab	Laboratory and Diagnostics
Linen	Linen; this may be a contracted service or an in-house function
Medical Supplies	Medical Supplies
Mobile Phone	Only use for mobile phone costs of visiting staff; otherwise, use Indirect Costs/Telephone
Other	Try to put as little in this area as possible; it should ONLY be used for items that related to direct patient care
Outpatient	Outpatient services that do NOT fall into any other category are recorded here
Oxygen for Unit Only	Oxygen for IP Unit only. If segregated on your Trial balance
Pagers	Only use for pager costs of visiting staff; otherwise, use Indirect Costs/Pagers
Pharmacy Raw	The cost of medications; most hospices will only use this category as they contract for such services
Pharmacy Labor	Pharmacy Labor; use only if your hospice staffs and operates its own pharmacy; this is NOT used by most hospices
Pharmacy Other	The other costs involved with operating your own pharmacy other than the actual cost of medications; this is NOT used by most hospices
Therapies PT/OT/ST	Cost of Physical, Occupational or Speech Therapy required by COPs. This includes the cost of Contract Labor staff and contracted service providers
Therapies Chemo	Cost of Chemotherapy
Therapies IV/Biol and Other	Includes IV or Biological Therapies, and any other therapy modality not otherwise broken out (radiation therapy for example)
Therapies PT/OT/ST Labor	Cost of PT/OT/ST Staff that receive benefits
Pass-Through-Income	Income where the hospice is the "Fiscal Intermediary" and bills on behalf of other entity; contract GIP, R&B, Respite, Consulting Physicians are examples
Pass-Throughs-Expense	Expense where the hospice pays or "passes through" the money collected on behalf of the entity providing the service, the expense side of Pass-Through Income
Indirect Labor	
Admin Salaries	Administrative salaries & wages such as the CEO, Administrative Assistant, etc.
Admin Contract Labor	Contract Administrative salaries & wages such as the CEO, Administrative Assistant, etc.
Clinical Mgt Salaries	Clinical Management salaries & wages; those that oversee clinical operations (Should include any support staff)
Clinical Mgt Contract Labor	Contract Clinical Management salaries & wages; those that oversee clinical operations
Compliance/QAPI Salaries	Compliance/QI salaries & wages (Should include any support staff)
Compliance/QAPI Contract Labor	Contract Compliance/QI salaries & wages
Education Salaries	Educational salaries & wages (Should include any support staff)
Education Contract Labor	Contract Education
Finance Salaries	Finance salaries & wages (Should include any support staff)
Finance Contract Labor	Contract Finance salaries & wages
HR Salaries	Human Resource salaries & wages (Should include any support staff)
HR Contract Labor	Contract Human Resource salaries & wages
Marketing Salaries	Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions and any support staff
Marketing Contract Labor	Contract Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions
Medical Director Salaries	Medical Director Salaries. Use the Allocation Table to allocate amounts between Physician and Medical Director.
Medical Director Contract Labor	Medical Director Contract Labor. Use the Allocation Table to allocate amounts between Physician and Medical Director.
Medical Records Salaries	Medical Records salaries & wages (Should include any support staff)
Medical Records Contract Labor	Contract Medical Records salaries & wages
MIS Salaries	MIS or IT salaries & wages; these are your computer and network people (Should include any support staff)
MIS Contract Labor	Contract MIS or IT salaries & wages; these are your computer and network people
Other Salaries	Use this only for salaries & wages that will not fit in the above types
Other Contract Labor	Use this for Indirect Contract Labor that will not fit in the above types

Indirect Operating	
Answering Service	Answering Service costs
Accounting/Audit	Accounting/Audit; would include MVI services, audit services, outside accounting services; do not use for internal accounting/finance staff
Bank Service	Bank Service charges and fees
Computer Expenses	Computer Expenses such as toner, lease contracts, maintenance and non-capitalized items/software
Consulting/Professional Fees	Consulting/Professional Fees
Continuing Education	The cost of education including books, resources, all costs for attending conferences (registration, travel, lodging, meals, etc.)
Dues Licenses & Subscript	Dues, Licenses & Subscriptions
Copier Expense	Use for copier expenses including contract costs and all associated expenses
Insurance	Insurance such as Liability, Directors & Officers, Malpractice, Hazard, Property, etc
Interest-Operating	Interest expense for operations, like a line of credit; this is NOT for interest relating to a mortgage or the financing of a building/facility
Lease/Rent Equipment	Leased equipment costs not captured in other accounts
Legal	Legal expenses
Meeting Expense	Meeting Expense such as supplies for meetings and functions, food, travel for predominantly non-continuing educational meetings
Mileage-Non-Patient	Any mileage not related to direct patient care
Minor Equipment	Small office/non-capitalized items such as file cabinets, book shelves, desk lamps, heavy duty staplers, waste cans, etc.
Miscellaneous	Very few costs should go here and nothing with a significant dollar amount
Office Supplies	Office Supplies such as paper, writing materials, folders, binders, tape, pens, notebooks, etc.
Pagers (Non-Patient)	Pager expenses for staff who do not perform direct patient visits as their major responsibility
Postage/Mailings	Postage for non-marketing or fundraising purposes; use for regular correspondence and shipping needs
Printing	Printing for non-marketing or fundraising purposes; use for all other printing
Service Contracts-Operating	Operating Service Contracts; service contracts NOT relating to the service and upkeep of a building or facilities
Telephone	Telephone and telecommunication expenses including mobile phone charges for non-visiting staff
Vehicle Exp-Owned/Lease	Use this for expenses associated with company vehicles
Training-Groups	For expenses relating to the education and training of volunteers; Do not use for the training costs of staff, in that case, use Continuing Education
Marketing Other	Marketing materials and activities such as advertising, brochures, displays, exhibitions, etc.
Other Expenses	Use for expenses that do not fit any other category
Indirect Facility-Related	
Alarm System	Alarm system or security expense
Cleaning & Paper	Cleaning and janitorial expenses; include costs to keep the facilities clean and toilet supplies stocked
Depreciation-Major Moveable	Use for depreciation expense for any non-building related item such as major movables, fixed assets, vehicles, etc.
Depreciation-Building	Use for depreciation expense for building related item such as leasehold improvements, building, etc.
Exterminating	Use for the cost of exterminating insects and pests
Interest-Facility	Use for interest related to buildings and facilities such as mortgage or other financing instruments
Landscaping	Landscaping and grounds keeping expenses; lawn services, plant maintenance, mulching, etc.
Other-Facility	Use for all building-related costs that do not fit any other category;
Maintenance	Maintenance expenses; these include painting, repairs, minor replacement costs, etc.
Maintenance Salaries	Maintenance Salaries and Wages; Paid maintenance staff
Property Taxes	Property Taxes
Rent	Rent or lease costs relating to a building or facility
Service Contracts-Facilities	Use for all service contract costs that related to a build or facility such as garbage removal, inspections, monitoring arrangements, etc.
Utilities	Utilities costs such as water, natural gas, electricity, sewer, etc.
Interest Investment Income	
Interest Income	Income earned from interest on cash and other near-cash assets
Investment Income	Income from investments in bonds, securities, T-Bills, CDs, etc.
Medicare/Medicaid Interest	Interest paid by Medicare or Medicaid for delayed payment
Realized Gain/Loss Disposals	Use for the actual losses from the "disposal" of assets; can be tangible assets like computers or office equipment or money vehicles
Unrealized Gains/Loss	Use for estimated gains or losses from assets if the assets were to be sold or "disposed of" as of the balance sheet date
Other	Other types of investment income not fitting any of the above categories
Development Income	
Contributions	Donations and general community support not associated with specific fundraising events
Memorials	Monies received in memory of the deceased
United Way	Monies received from the United Way
Bequests	Use for amounts left to the organization in wills or other appropriations after the death
Endowment	Monies given to the hospice for perpetuation of the program; can also be designated as special purpose
Grants-Support Only	Use only for grants that are more of a "gift" than to fund a specific program
Fundraising	Monies received from specific fundraising events or functions; examples Tree of Lights, Golf-a-Thon, Bike for Hospice, Galas, etc.
In-Kind Income	Value received in the form of goods and services rather than cash
Other	Use only if the type of Development Income does not fit any of the other categories
Development Costs	
Development Labor	Development or Fundraising Staff salaries & wages
Development Other	The other costs associated with the operation of the Development or Fundraising department
Development-Fundraising	Use for the cost of fundraising events and functions
Special Bereavement/Grief Program	
Special Bereavement Labor	Use for Special and Community Bereavement salaries & wages; these are NOT traditional bereavement for hospice patients but extra
Special Bereavement Other	Use for other costs of operating a Special and Community Bereavement program
Other Program Costs	
Program Labor	Many programs can be established on the Controls Tab; list all extra programs on the Control tab designating labor when applicable for benefit calculations
Program Other	Create your program names on the Controls Tab for selection when lining up your Trial Balance
In-Kind Expense	Use this to offset In-Kind Income; normally In-Kind Income and Expense net to zero unless there were capital In-Kind donations received, these must be depreciated
Board Designated Items	Use for items designated by the Board that would skew financial statements; research & development costs, feasibility studies, etc.
Donor Restricted Items	Use for items designated by the Donor and that might otherwise skew financial statements