

Benchmarking System

Profit and Loss Type and Sub-Type Logic

Version 21

Category	Type	Sub-Type		
Description	Description	Description	Description	Description
Hospice IP Unit Home Health Palliative Care	Revenue Adjustments Service Labor Service Per Diem/Visits Service Contract Labor Service Mileage Benefits Patient-Related Indirect Costs Interest & Investment Income Development Income Development Costs Special Bereavement/Grief Program Extracurricular Programs Additional	Revenue Medicare Medicare Advantage Medicaid Commercial Benefit Commercial FFS Medicaid R&B (only for own units) Other/R&B (only for own units) Physician/NP Billing Self-Pay Other/Charity Adjustments Contractual Allowances Bad Debt Reserve Allowance Other/Charity Service Labor RN LPN HHA/CNA SW Spiritual Care Physician Nurse Practitioner On-Call Admissions Bereavement Volunteer Coordinator Call Center Service Per Diem/Visit RN LPN HHA/CNA SW Spiritual Care On-Call Admissions Bereavement Volunteer Coordinator Call Center Service Contract Labor RN LPN HHA/CNA SW Spiritual Care Physician Nurse Practitioner On-Call Admissions Bereavement Volunteer Coordinator Call Center Service Mileage RN HHA/CNA SW Spiritual Care Physician Nurse Practitioner On-Call Admissions Bereavement Volunteer Coordinator Benefits Health and Wellness Payroll Taxes Retirement All Other	Patient-Related Ambulance Bio Hazardous Crisis Care Crisis Care Labor Dietary Dietary Labor DME DME Labor ER Food Food/Kitchen Labor Imaging Lab Linen Medical Supplies Mobile Phone Other Outpatient Oxygen (for Unit Only) Pagers Pharmacy Pharmacy Labor Therapies PT/OT/ST Therapies PT/OT/ST Labor Therapies Chemo Therapies IV/Biol and Other Pass-Through Income Pass-Through Expense Contract Physician Income Contract Physician Expense Consulting Physician Income Consulting Physician Expense Contract GIP Income Contract GIP Expense Respite Income Respite Expense Room & Board Income Room & Board Expense Indirect Costs Admin Salaries Admin Contract Labor Clinical Mgt Salaries Clinical Mgt Contract Labor Compliance/QAPI Salaries Compliance/QAPI Contract Labor Education Salaries Education Contract Labor Finance Salaries Finance Contract Labor HR Salaries HR Contract Labor Marketing Salaries Marketing Contract Labor Medical Director Salaries Medical Director Contract Labor Medical Records Contract Labor MIS Salaries MIS Contract Labor Other Salaries Other Contract Labor Accounting/Audit Answering Service Bank Service Computer Expenses Consulting/Professional Fees Continuing Education Copier Expense Depreciation-Major Moveable Dues, Licenses & Subscriptions EMR System Insurance - All Other Insurance - Liability Interest-Operating Lease/Rent Equipment Legal Maintenance - Equipment Marketing Other Meeting Expense Mileage-Non-Patient	Operating Cont. Minor Equipment Miscellaneous Office Supplies Other Expenses Pagers (Non-Patient) Postage/Mailings Printing Service Contracts-Operating Telehealth Telehealth Labor Telephone Training-Groups Vehicle Exp-Owned/Lease Facility Related Alarm System Cleaning & Paper Depreciation-Building Exterminating Interest-Facility Landscaping Maintenance - Building Maintenance Salaries Other-Facility Property Taxes Rent Service Contracts-Facilities Utilities Interest & Investment Income Interest Income Investment Income Medicare/Medicaid Interest Realized Gain/Loss on Disposals Unrealized Gain/Loss Other Development Income Contributions Memorials United Way Bequests Endowment Grants-Support Only FundRaising In-Kind Income Other Development Costs Development Labor Development Other Development-Fundraising Special Bereavement/Grief Program Special Bereavement Labor Special Bereavement Other Extracurricular Program Bake Sale Bike-A-Thon Butterfly Release Golf-A-Thon Grants - Fundraising Tree of Lights Grants - Program Kids Camp Pediatric Thrift Store Program 1 Program 2 Program 3 Program 4 Program 5 Program 6 In-Kind Expense Board Designated Items Donor Restricted Items Other Program Labor Non-C.O.P. Therapies Labor Non-C.O.P. Therapies Other Additional CAP Overage Corporate Tax

These four primary segments are tracked in separate columns on our reports.

Any questions? Don't guess!
Call Multi-View Benchmarking at 772-569-9811

This document provides a "roadmap" for the Benchmarking System Type and Sub-Types. We recommend keeping a printed copy available for reviewing the Benchmarking System.

Pass-Through Income and Expense should be grouped here. A Pass-Through is where the hospice acts as the Fiscal Intermediary - **money in and money out**. These items will not net to zero as there are anticipated contractual differences. This is one important for benchmarking as you should want to know what kind of residual other hospices see on Pass-Throughs.

Some items such as DME have two options.

Non-Labor - Most often used. For hospices that do not have their own DME Company.

Labor - Use only if you have a DME Company. All labor with benefits will be included here.

All Development Expenses should be set to this area in order to properly capture the Return on Development calculation.

The question is "How does the Hospice stand without any community support?"

Almost every hospice has some type of unique program such as a Pediatrics Program. It is important to keep income and expense associated with these programs to the Other Programs area in order not to skew normal hospice amounts.