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VIRGINIA - DC HFMA 2025 SPRING CONFERENCE

Breakout 2B: Predictive Analytics and New Twists to Reporting Cost Accounting Data

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Agenda

Cost Accounting Background
Advanced Methods
Reports to Drive Change

Starting the Predictive Analytics Journey

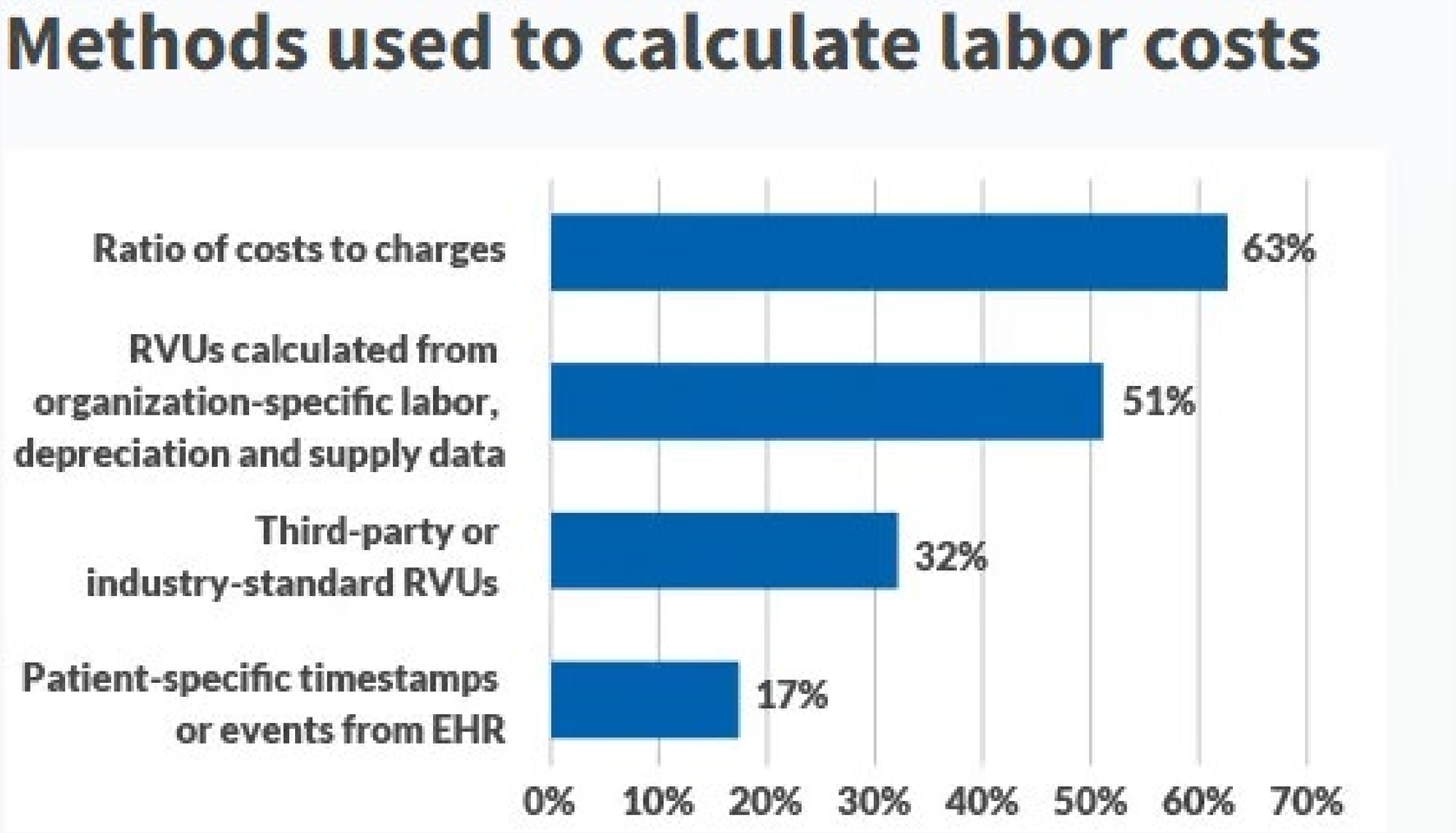
As an industry, we are generating - and have access to - more data about the business of patient care than ever before.

As finance and business leaders, it can be hard to make sense of it.

CFOs say their teams should do more to leverage data to inform strategic decisions

2025 CFO Outlook for Healthcare Survey, Strata Decision Technology

Cost Accounting Methods



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Source: **Why a more modern cost accounting approach in healthcare is needed post-COVID-19 HFMA**

Ratio Cost to Charges

Charges do not incorporate variations in patient acuity or care.
Charges provide a skewed view of administrative costs.
Charges do not accurately convey labor or specialty costs.

CCR has significant limitations, however, when it comes to understanding the true costs of care at more granular levels, such as by payer or service line within individual hospitals.

Other Cost-Accounting Methodologies

Numerous other cost accounting approaches provide different views with varying levels of granularity to hospital costs. Some common methodologies include:

Relative Value Unit (RVU)-based costing — An approach centered on a unit of measurement — the RVU — which quantifies the value of a service or procedure relative to all services and procedures based on the level of work, resources, and expertise involved. RVUs may be defined by individual healthcare organizations or drawn from federal standards set by the Centers for Medicare and Medicaid Services.

Supply-Based Costing — Supply and drug costs vary based on numerous factors, such as the company that manufactured the item, when and where it was purchased, and the quantities purchased. Supply-based costing accounts for these variations by focusing on the actual costs of acquiring drugs and supplies, rather than taking a more generalized, allocation methodology.

Activity-Based Costing — Often referred to as ABC, this approach enables organizations to move beyond their charge master to more precisely associate costs with specific services or patient encounters. Costs can be assigned through activity measures in near real-time, as they are incurred.

Time-Driven Costing — This approach leverages timestamp data generated by electronic health records to help determine care costs. With this automated data, organizations can pinpoint cost details, such as when a procedure was performed or how long a specialist or other clinician spent with a specific patient.

Three Key Areas of Planning and Performance Driven by Cost Accounting Information

1 Service Line Growth

- **Service line planning** – making assumptions by payers, physicians, etc.
- **Provider modeling** – by linking professional and hospital settings

2 Payer Performance and Pricing

- **Revenue analytics** – contracts, pricing and episodes of care
- **Payer negotiations and rate setting**
- **Strategic pricing**

3 Performance Improvement

- **Variation analysis** – utilization across supply, pharmacy, lab, radiology, etc.
- **Performance management** – across service lines, product, physician, departmental, labor, etc.
- **Internal and external comparative analytics** – using benchmarks

The HFMA-Strata L7 Cost Accounting Adoption Model™

L7	ACCURATE: Components of Cost Model	Comprehensive: Scope of Costing
7	Levels 1-6 + Comprehensive and Automated Use of Patient-Specific Time Stamp Detail in Highest Labor Expense Areas	All Services Provided to Patients and Members within and External to Your Organization
6	Levels 1-5 + Payor Discount Programs (e.g.: 340B) Reflected in Drug and Supply Cost + Comprehensive Use of Activity Codes Identifying Variation not Captured by the Charge Master for Clinical and Support Areas + Cost attributed to External Claims for Bundles/MSSP/ACO programs Based on Methodologies Described in Previous Levels	All Services Provided to Patients and Members within and External to Your Organization
5	Levels 1-4 + Professional Labor Cost Specific to Patient's Attributing Physician Compensation + Patient-Specific Acquisition Costing for Non-Chargeable Supplies at Item Level in All Major Surgical and Procedural Locations + Cost for Facility Owned Post-Acute Care Setting Based on Methodologies Described in Previous Levels	Hospitals + Physician Groups + Limited Post-Acute Care Costing
4	Levels 1-3 + Patient-Specific Acquisition Costing for Chargeable Supplies at Item Level in All Major Surgical and Procedural Locations + Patient-Specific Acquisition Costing for Drugs at NDC Level + Surgical Labor Cost Driven by Patient-Specific Time Stamp Detail + Limited Use of Activity Codes Identifying Variation Not Captured by the Charge Master for Clinical and Support Areas + Cost for Professional Services Based on Modifier Adjusted RVUs and Group Compensation Expenses.	Hospitals + Physician Groups
3	Levels 1-2 + Monthly RVU Development for New Charge Codes + Operational Ownership of RVU Maintenance w/ in Cost Accounting System + Patient-Specific Acquisition Costing for Chargeable Supplies at Item Level for One Major Surgical or Procedural Location + Cost for Professional Services Based on RCC or Outdated RVUs	Hospitals + Physician Groups
2	Level 1 + Annual RVU Update and Development Process + Limited use of Non-Patient-Specific Acquisition Cost or Markups for Supplies and Drugs + Detailed Cost Components for Supply and Labor + Variability Defined at the Account and Job Code Level	Limited to Hospitals
1	Outdated or Industry Defined RVUs for Labor + RVUs for Supplies + Simultaneous Overhead Allocation + Cost is Maintained on a Monthly Basis	Limited to Hospitals
0	Use a Basic RCC Methodology for Labor, Drug, and Supply Expenses	Limited to Hospitals

Patient Variation

3517045001 - HC CT HEAD-BRAIN W-O DYE	5.1
13-17	6.3
Patient A	7.0
Patient B	5.0
Patient C	16.0
Patient D	18.0
18-29	5.8
Patient E	8.0
Patient F	3.0
Patient G	8.0
65 and Over	4.9
Patient H	3.0
Patient I	13.0
Patient J	6.0
Patient K	18.0
Patient L	9.0
Patient M	20.0

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Ideas for Enhancements to Cost Data

- Adjust Medicaid Revenue for Medicaid Expansion Assessment and Revenue
- Adjust Net Revenue for DSH,IME Payments for Medicare and Medicaid
- Create Time Stamps for Outpatients in a Bed
- Create time stamps for actual Inpatient Time in a Bed
- Create durations for time driven procedures from the EHR: Radiology, OR, Transport, Appts,ED
- Create cost allocations for typical overhead areas: Telemetry, Patient Access
- Allocate physician cost based on Physician Compensation

- **Detailed Cost Drivers:**

Beyond just labor and supplies, innovative cost accounting identifies granular cost drivers like specific equipment usage, room time, and medication administration to pinpoint areas for optimization.

Typical Cost Data

2024 Hospital Contribution Margin

FY2024

		Cases	Total Cost	Adjusted Contribution Margin	Adjusted Net Revenue	Adjusted Net Income
200 - Mary Washington Hospital						
Clinic						
	998 - Clinic					
Emergency						
	103 - Emergency					
Inpatient						
	101 - Inpatient					
	107 - Newborn					
	123 - Hospice - Inpatient					
	125 - Inpatient Psych					
Observation						
	104 - Observation					
Outpatient						
	102 - Outpatient					
	106 - Hospital Outpatient Surgery					
	108 - Surgery Admit					
	112 - Home Health					
	114 - Radiation-Oncology Series					
	115 - Therapies Series					
	116 - Treatment Series					
	121 - Hospice - Episode					
	122 - Multi-Day Study					
	126 - Behavioral Health Series					
	999 - OIB - Outpatient in a Bed					
250 - Stafford Hospital						
Clinic						
	998 - Clinic					
Emergency						
	103 - Emergency					
Inpatient						
	101 - Inpatient					

Next Level Cost Data

- **Service Line Analysis:**

Breaking down costs by service line (e.g., cardiology, oncology) enables a deeper understanding of profitability and cost drivers within each specialty area, allowing for targeted cost reduction strategies.

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Next Level Cost Data

2024 MWH Contribution Margin Year Over Year

				2024							2023						
		Variance Cases	Variance CM	Cases	Adjusted Net Revenue	Adjusted Contribution Margin	Adjusted Net Income	Net Rev Per Case	Cont Margin Per Case	Adj Net Income Per Case	Cases	Adjusted Net Revenue	Adjusted Contribution Margin	Adjusted Net Income	Net Rev Per Case	Cont Margin Per Case	Adj Net Income Per Case
Inpatient		**1,453**	**$42,315,407**	**24,443**	**$346,733,420**	**$162,859,670**	**$51,590,544**	**14,185**	**6,663**	**2,111**	**22,990**	**$310,723,729**	**$120,544,263**	**$4,455,974**	**13,516**	**5,243**	**194**
	Burns	(3)	($56,380)	0	$0	$0	$0	0	0	0	3	$77,341	$56,380	$45,799	25,780	18,793	15,266
	Cardiac Surgery	47	$1,458,941	439	$23,234,665	$7,306,317	$1,234,453	52,926	16,643	2,812	392	$20,754,587	$5,847,375	($408,448)	52,945	14,917	(1,042)
	Cardiology - Electrophysiology	(9)	$111,508	160	$3,703,651	$1,776,103	$859,739	23,148	11,101	5,373	169	$4,331,722	$1,664,596	$440,443	25,631	9,850	2,606
	Cardiology - Interventional	(249)	($2,715,006)	0	$0	$0	$0	0	0	0	249	$5,592,468	$2,715,006	$1,252,285	22,460	10,904	5,029
	Cardiology - Medical	429	$4,764,265	2,256	$22,814,360	$12,273,774	$4,925,971	10,113	5,441	2,183	1,827	$17,665,254	$7,509,509	$1,023,372	9,669	4,110	560
	Dental	3	$59,411	18	$190,017	$130,999	$84,000	10,557	7,278	4,667	15	$158,204	$71,588	$16,413	10,547	4,773	1,094
	Dermatology	16	$246,536	47	$536,294	$354,155	$218,978	11,411	7,535	4,659	31	$237,256	$107,619	$15,463	7,653	3,472	499
	Endocrine	195	$2,157,361	837	$7,956,757	$4,418,679	$1,951,288	9,506	5,279	2,331	642	$6,012,073	$2,261,318	($67,849)	9,365	3,522	(106)
	Gastroenterology	232	$2,645,835	1,745	$17,991,622	$7,753,247	$1,539,789	10,310	4,443	882	1,513	$14,223,623	$5,107,412	($583,775)	9,401	3,376	(386)
	General Medicine	224	$6,611,693	2,551	$37,423,435	$17,998,144	$5,754,891	14,670	7,055	2,256	2,327	$33,756,284	$11,386,451	($2,236,396)	14,506	4,893	(961)
	General Surgery	60	$3,414,737	1,277	$36,641,578	$14,696,029	$2,671,106	28,693	11,508	2,092	1,217	$33,371,245	$11,281,291	($1,057,327)	27,421	9,270	(869)
	Gynecology	(10)	$1,318	41	$544,632	$251,186	$88,281	13,284	6,126	2,153	51	$627,947	$249,868	$34,557	12,313	4,899	678
	HIV	7	$554,568	29	$1,327,921	$719,295	$405,653	45,790	24,803	13,988	22	$511,208	$164,728	($25,165)	23,237	7,488	(1,144)
	Hematology	46	$458,240	315	$3,656,310	$1,231,936	($26,656)	11,607	3,911	(85)	269	$2,836,972	$773,696	($432,358)	10,546	2,876	(1,607)
	Injury	0	$57,016	48	$1,411,451	$600,041	$191,955	29,405	12,501	3,999	48	$1,195,829	$543,025	$169,787	24,913	11,313	3,537
	Neonate	(195)	($271,321)	1,217	$14,249,752	$5,734,535	$1,558,356	11,709	4,712	1,280	1,412	$13,785,380	$6,005,856	$1,812,078	9,763	4,253	1,283
	Nephrology	97	$1,876,413	1,175	$10,607,224	$6,257,317	$2,790,533	9,027	5,325	2,375	1,078	$9,471,770	$4,380,905	$840,192	8,786	4,064	779
	Neurology	3	$1,708,427	1,151	$13,936,406	$7,564,688	$3,306,472	12,108	6,572	2,873	1,148	$13,441,654	$5,856,261	$1,074,424	11,709	5,101	936
	Neurosurgery	14	$331,295	81	$2,299,611	$831,912	$90,557	28,390	10,271	1,118	67	$1,910,610	$500,618	($252,183)	28,517	7,472	(3,764)
	Normal Newborn	76	$253,969	1,018	$1,832,314	$528,643	($545,058)	1,800	519	(535)	942	$1,398,888	$274,674	($640,765)	1,485	292	(680)
	Obstetrics Delivery	(121)	$2,418,134	2,139	$21,077,100	$11,159,901	$5,314,839	9,854	5,217	2,485	2,260	$20,580,658	$8,741,768	$2,178,688	9,106	3,868	964
	Obstetrics Non-Delivery	(9)	$132,603	164	$1,762,144	$1,030,754	$625,403	10,745	6,285	3,813	173	$1,640,828	$898,151	$458,052	9,485	5,192	2,648
	Oncology	31	$278,319	305	$4,930,436	$2,500,959	$908,263	16,165	8,200	2,978	274	$4,438,901	$2,222,640	$812,848	16,200	8,112	2,967
	Ophthalmology	16	$65,769	30	$226,925	$130,163	$60,649	7,564	4,339	2,022	14	$114,843	$64,394	$32,208	8,203	4,600	2,301
	Orthopedics	24	$1,435,785	753	$14,051,950	$5,758,378	$1,544,476	18,661	7,647	2,051	729	$12,954,968	$4,322,594	($108,661)	17,771	5,929	(149)
	Other	431	$5,081,278	723	$13,818,276	$6,488,447	$3,094,179	19,112	8,974	4,280	292	$4,171,483	$1,407,169	$24,566	14,286	4,819	84
	Otolaryngology	(8)	$76,102	78	$557,914	$252,881	$68,675	7,153	3,242	880	86	$542,255	$176,779	($52,480)	6,305	2,056	(610)
	Plastic Surgery	3	$227,583	62	$1,247,624	$637,845	$223,088	20,123	10,288	3,598	59	$1,009,678	$410,262	$43,503	17,113	6,954	737
	Psychiatry	(263)	$1,008,635	1,998	$22,589,731	$13,388,012	$135,565	11,306	6,701	68	2,261	$22,083,064	$12,379,377	($2,007,200)	9,767	5,475	(888)
	Pulmonary	166	$3,498,704	1,940	$21,517,146	$11,827,059	$5,503,372	11,091	6,096	2,837	1,774	$19,648,292	$8,328,355	$1,433,615	11,076	4,695	808
	Rheumatology	6	$108,083	130	$1,246,497	$667,334	$255,694	9,588	5,133	1,967	124	$1,249,768	$559,251	$93,103	10,079	4,510	751

Next Level Cost Data

Adjusted Net Income by Service Line and Entity

Service Line	200 - Mary Washington Hospital_Adjusted Net Income	250 - Stafford Hospital_Adjusted Net Income	420 - Mary Washington Hospice_Adjusted Net Income	457 - Mary Washington Healthcare Providers LLC_Adjusted Net Income	460 - Fredericksburg Ambulatory Surgery Center LLC_Adjusted Net Income	465 - Mary Washington Eye Care Center LLC_Adjusted Net Income	490 - Mary Washington Healthcare Physicians_Adjusted Net Income	Adjusted Net Income
Behavioral Health				(7,056)	$ 657	$ -	$ (3,611,673)	$ (2,488,512)
Behavioral Health								
Cancer								
Cancer								
Cardiovascular								
Cardiology								
Vascular								
Medicine								
Allergy and Immunology								
Dermatology								
Endocrine								
Gastroenterology								
General Medicine								
Genetics								
Hematology								
Hepatology								
Infectious Disease								
Nephrology								
Pulmonology								
Rheumatology								
Neonatology/Normal Newborn								
Neonatology								
Normal Newborn								
Neurosciences								
Neurosciences								
Not Specified								
Not Specified								
Orthopedics								
Orthopedics								
Other								

2024 MWH Contribution Margin Year Over Year

		Variance Cases	Variance CM	2024 Cases	2024 Adjusted Net Revenue	2024 Adjusted Contribution Margin	2024 Adjusted Net Income	2024 Net Rev Per Case	2024 Cont Margin Per Case	2024 Adj Net Income Per Case	2023 Cases	2023 Adjusted Net Revenue	2023 Adjusted Contribution Margin	2023 Adjusted Net Income	2023 Net Rev Per Case	2023 Cont Margin Per Case	2023 Adj Net Income Per Case
Clinic																	
	Cardiology																
	Dermatology																
	ENT																
	Evaluation and Management																
	Gastroenterology																
	General Surgery																
	Gynecology																
	Lab																
	Miscellaneous Services																
	Neurology																
	Obstetrics																
	Ophthalmology																
	Orthopedics																
	Other																
	Physical Therapy-Rehabilitation																
	Podiatry																
	Psychiatry																
	Pulmonology																
	Radiology																
	Thoracic Surgery																
	Trauma																
	Urology																
	Vascular																
Emergency																	
	Cardiology																
	Dermatology																
	ENT																
	Endocrinology																
	Evaluation and Management																
	Gastroenterology																
	General Surgery																

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Looking at Cost Data as a Statement

	Behavioral Health	Cancer	Cardiovascular	Medicine	Neonatology/ Normal Newborn	Neurosciences	Orthopedics	Other	Spine	Surgery	Womens Health
Gross Charge											
Encounter Level - Total Charge											
ADj Net Revenue											
Adjusted Net Revenue											
Salaries and Benefits											
Allied Health											
Benefits											
Care Coordination											
Clinical and Admin Support											
Contract Labor											
Management											
Mid-Level Non_Compensatior											
Mid-Levels											
Physicians											
RN (Nursing)											
Technician											
Telemetry											
Total Salaries and Benefits											
Professional and Contract Service											
Physician Services											
Professional Fees											
Purchased Services											
Total Professional and Contract Se											
Supplies											
Drugs											
Implants											
Medical Supplies											
Non-Medical Supplies											
Other Medical Supplies											
Total Supplies											
Other											
Corporate											
Da Vinci											
Financing Lease											
GME											
Insurance											
Interest and Amortization											
Malpractice											
Other											
Other Operating Revenue											
Rent											
Repairs and Maintenance											
Utilities											
Total Other											
Depreciation											
Building Depreciation											
Equipment Depreciation											
Total Depreciation											
Adj Contribution Margin											
Adjusted Contribution Margin											
Indirect											
Costs - Indirect Cost											
Total Expense											
Total Cost											
Net Income											
Adjusted Net Income											
Row Section											
Cases											

Cost Per Physician

		Primary Knee Replacement					
		1275850430		1366489874		1689718132	
		Cases	Total Cost Per Case	Cases	Total Cost Per Case	Cases	Total Cost Per Case
Building and Equipment		110	493	295	435	141	509
	Building Depreciation	110	62	295	55	141	63
	Equipment Depreciation	110	201	295	173	141	210
	Rent	110	74	295	72	141	76
	Repairs and Maintenance	110	123	295	106	141	127
	Utilities	110	33	295	29	141	33
Other		110	2,382	295	2,017	141	2,443
	Care Coordination	110	3	295	2	140	1
	Corporate	110	1,830	295	1,536	141	1,875
	Insurance	110	9	295	9	141	10
	Interest and Amortization	110	69	295	63	141	70
	Malpractice	110	20	295	18	141	21
	Other	110	46	295	43	141	48
	Other Operating Revenue	110	(245)	295	(227)	141	(243)
	Physician Services	110	152	295	127	141	153
	Professional Fees	110	83	295	74	141	89
	Purchased Services	110	416	295	374	141	420
Salaries and Benefits		110	3,014	295	2,677	141	2,897
	Allied Health	110	199	295	230	141	204
	Benefits	110	322	295	295	141	327
	Clinical and Admin Support	110	546	295	509	141	522
	Contract Labor	110	557	295	501	141	547
	Management	110	81	295	74	141	83
	Mid-Levels	110	33	295	28	141	34
	Physicians	0	0	0	0	1	214
	RN (Nursing)	110	945	295	743	141	830
	Technician	110	331	295	297	141	348
Supplies and Pharmacy		110	6,226	295	5,039	141	5,941
	Drugs	110	178	295	180	141	164
	Implants	110	4,809	295	3,810	141	3,744
	Medical Supplies	110	835	295	693	141	1,609
	Non-Medical Supplies	110	56	295	50	141	57
	Other Medical Supplies	110	348	295	306	141	367
Section		110	12,116	295	10,169	141	11,790

		Cases	RN Nursing Staff Time	Mid Levels Staff Time	Technician Staff Time		RN Nursing Staff Time	Mid Levels Staff Time	Technician Staff Time
Primary Knee Replacement		546	76,245	37,616	59,988		139.6	68.9	109.9
	1275850430	110	16,745	8,884	12,970		152.2	80.8	117.9
	1366489874	**295**	**36,841**	**10,698**	**28,984**		**124.9**	**36.3**	**98.3**
	1689718132	141	22,659	18,034	18,034		160.7	127.9	127.9

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Custom Service Lines

Cardiology Service	1Q 2Q 2024	3Q 4Q 2024	2024 February Cases	2025 February Cases
Ablations	81	69	82	46
Angioplasty	5	6	2	4
Cardiac Recorder	56	69	64	25
CARDIOMeM	0	-	-	-
Cardioversion	66	57	76	48
Diagnostic Cath	176	191	134	136
Echocardiograms - other	1,090	1,241	1,010	674
EPS	12	24	12	18
ICD Insertions	31	24	29	13
ICD Removal	14	8	12	1
ICD Revision	0	0	-	-
Other Cardiac Cath Proc Test	1	1	4	2
Pacemaker ICD Leads	8	4	6	4
Pacemaker Insertion	39	33	33	14
Pacemaker Removal	1	1	-	-
Pacemaker Revision	1	0	1	1
Percutaneous Balloon Valvuloplasty	0	-	-	-
Revascularization	7	8	3	9
Stent - Bare Metal	0	-	-	3
Stent - Drug Eluting	93	99	72	100
Stress Tests	109	121	97	114
TAVR	10	9	9	6
Transesophageal Echocardiogram - TEE	76	75	68	40
Transthoracic Echocardiography - TTE	114	93	130	81
Watchman	16	17	20	14
(blank)	-	-		
Grand Total	2,005	2,146	1,864	1,353

Downstream Revenue

	Professional Billing			Downstream HB			
Physician	Billing Summary - Charge	Charge Level - Matched Payments	Costs - Direct Cost	Encounter Level - Total Charges	Adjusted Net Revenue	Costs - Direct Cost	Contribution Margin
1006708	$219,129	$28,560	$332,235	$1,034,759	$258,201	$133,954	($179,429)
1133 - LC	$2,181,120	$541,190	$721,613	$15,710,554	$4,652,432	$2,721,195	$1,750,813
16809 - C	$1,103,589	$276,689	$589,767	$12,407,676	$3,446,934	$2,491,463	$642,392
16949 - F	$416,212	$127,861	$48,270	$1,077,444	$396,552	$237,875	$238,268
26841 - F	$367,100	$112,384	$168,140	$1,065,936	$367,289	$218,629	$92,905
28399 - K	$1,501,760	$400,358	$669,104	$9,756,458	$2,921,299	$1,741,015	$911,538
30727 - T	$1,326,885	$266,157	$651,628	$5,058,054	$1,508,122	$703,831	$418,819
31326 - S	$1,003,960	$272,954	$603,688	$1,483,326	$528,266	$338,491	($140,959)
3297 - GC	$184,748	$55,412	$22,605	$511,873	$200,581	$103,017	$130,371
37254 - F	$1,442,614	$284,043	$732,895	$5,551,463	$1,735,399	$768,116	$518,430
4785 - BI	$341,853	$113,263	$41,842	$1,003,684	$362,378	$201,115	$232,684
842 - CLE	$75,202	$26,968	$45,234	$539,704	$164,234	$111,018	$34,951
otal Row Section	$10,164,172	$2,505,838	$4,627,022	$55,200,931	$16,541,688	$9,769,720	$4,650,784

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Quality Impact on Costs

Svc Line	ALOS Without a QVI	Variable Direct Cost per Case WO a QVI	ALOS w/ a QVI	QVI Prevalence Rate	Variable Direct Cost per Case w/ a QVI
Cardiovascular	**3.61**	**$7,852**	**9**	**24.88%**	**$18,417**
000 - Not Specified	3.61	$7,852	0	0.00%	–
002 - Arrest - cardiac - intraoperative	0.00	–	7	100.00%	$27,214
003 - Arrest - cardiac - postprocedural	0.00	–	19	100.00%	$69,665
004 - Circulatory system complication	0.00	–	15	100.00%	$23,088
005 - Circulatory system complication - intraoperativ	0.00	–	7	100.00%	$26,269
006 - Circulatory system complication - postprocedu	0.00	–	9	100.00%	$23,218
007 - Complication other/unspecified	0.00	–	31	100.00%	$99,481
009 - Digestive system complication - postprocedur	0.00	–	12	100.00%	$24,329
013 - Hemorrhage/hematoma - intraoperative	0.00	–	8	100.00%	$45,759
014 - Hemorrhage/hematoma - postprocedural	0.00	–	8	100.00%	$37,026
018 - Infection/abscess - wound - postprocedural	0.00	–	38	100.00%	$75,634
028 - Organ failure - kidney - postprocedural	0.00	–	27	100.00%	$74,083
032 - Pneumothorax - postprocedural	0.00	–	8	100.00%	$14,978
033 - Respiratory system complication - postproced	0.00	–	16	100.00%	$37,108
036 - Shock - postprocedural - other/unspecified	0.00	–	21	100.00%	$44,823
038 - Wound disruption	0.00	–	11	100.00%	$31,115
048 - Fall	0.00	–	7	100.00%	$10,851
057 - Injury - other	0.00	–	13	100.00%	$20,284
063 - Pressure ulcer - stage 1	0.00	–	14	100.00%	$31,330
064 - Pressure ulcer - stage 2	0.00	–	23	100.00%	$22,386
069 - Pressure-induced deep tissue damage	0.00	–	21	100.00%	$24,873
073 - Embolism - pulmonary	0.00	–	12	100.00%	$20,352

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Should We Pay SNF and Discharge Patient?

Patient Populations - Patient Populations: Sepsis | And | Discharge Date - Fiscal Year: 2025 | And | Discharge Date - Month: January | And | Patient Type - Rollup: Inpatient

Day of Stay	Cases	Direct Cost per Case
Day 0	80	$213
Day 1	344	$1,698
Day 2	339	$1,798
Day 3	330	$1,358
Day 4	307	$1,222
Day 5	255	$1,077
Day 6	210	$1,277
Day 7	181	$1,341
Day 8	151	$1,170
Day 9	117	$1,572
Day 10	100	$1,257
Day 11	91	$1,142
Day 12	78	$1,347
Day 13	67	$1,259
Day 14	57	$1,062
Day 15	43	$2,295
Day 16	35	$1,808
Day 17	29	$1,578
Day 18	24	$943
Day 19	22	$837
Day 20	16	$862
Day 21	15	$1,988
Day 22	14	$1,292
Day 23	9	$1,111
Day 24	9	$2,206
Day 25	8	$873
Day 26	7	$1,163
Day 27	7	$1,730
Day 28	6	$1,830
Day 29	6	$1,445
Day 30	6	$2,556
Day 31	5	$4,877
Day 32	5	$1,990
Day 33	4	$1,038
Day 34	4	$1,105
Day 35	4	$1,426
Day 36	4	$1,351
Day 37	4	$1,120
Day 38	3	$1,228
Day 39	3	$1,009

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Predicting Patient Volume
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PATIENT VOLUME
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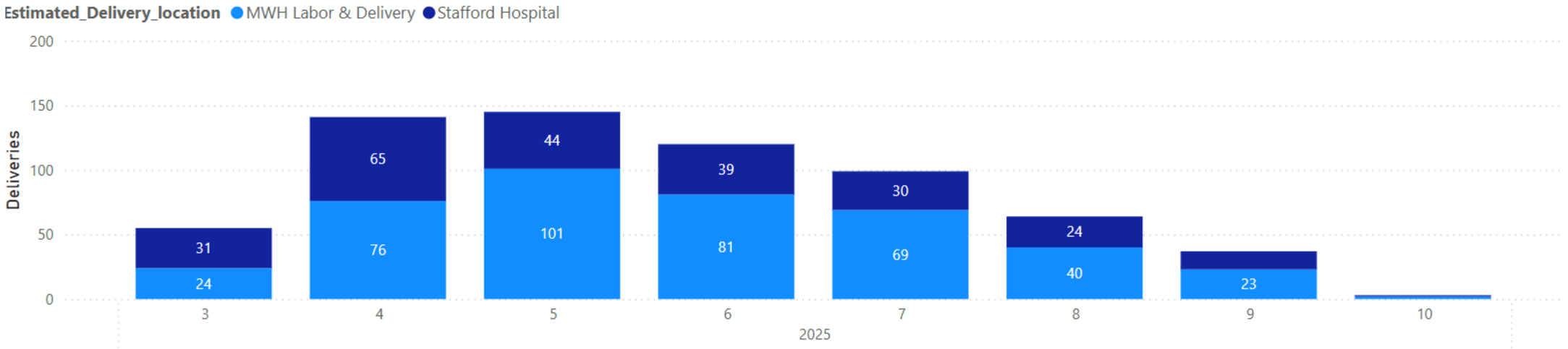
MW Medical Group Delivery Estimates b

Year		MWH Labor & Delivery	Stafford Hospital	Total
2025				
March	13	24	31	**68**
April	37	76	65	**178**
May	39	101	44	**183**
June	44	81	39	**164**
July	59	69	30	**157**
August	104	40	24	**168**
September	76	23	14	**113**
October	15	2	1	**18**
November	1			**1**

MW Medical Group Delivery Estimates by Month and Location



Predictive Statistical Forecasts

FASC Case Projection to 2025 Budget

Primary Surgeon	Budget Cases	Actual Cases	Scheduled Cases	Actual Plus Scheduled	Variance
BAKOS, STEPHEN	23	6	17	23	0
BEAMON III, CHARLES RALPH	8	7	6	13	5
BECKER JR, ELMORE JAMES	4	3		3	-1
BIDDULPH, JOHN THOMAS	3		1	1	-2
BLANCHARD, DARLENE K	25				-25
BOWEN, MICHAEL	27	7	5	12	-15
BOWLER, BRITTANY	0				0
BRADFORD, ERIC	0	6	3	9	9
BRADY, RACHEL	0		1	1	1
BUCKMAN, FRANCIS XAVIER	20	10	10	20	0
BUTZ, ANH TRUONG	3				-3
CHECCA, MARISA	3				-3
CHEEK, RICHARD	22				-22
CHEN, ANTHONY	3	6	2	8	5
CHICKO, BRETT	3				-3
CHUNG, RAYMOND	35	15	17	32	-3
CONSTANTINE, KOSTAS JAMES	52	21	30	51	-1
DASH, NARIMAN	23	10	15	25	2
EDWARDS, JUSTIN	2				-2
EL-SAYED, OMAR	0				0
FINNEY, ESTHER	0	4	3	7	7
FLYNN, ROD	10	5	8	13	3
FRANZ, DAVID ANDREW	24	10	7	17	-7
GOLDBERG, STEPHANIE	9		1	1	-8
GREAVES, AYANA	4	1	1	2	-2
HAMMETT, ELLEN	2				-2
HASHEMI, ALI REZA	33	17	18	35	2
HILL, FRANK C	4	5	5	10	6
HINES, BRENDA JOYCE	5	1		1	-4
HOLMES, DANIELLE	6				-6
Total	**540**	**248**	**262**	**510**	**-30**

Predictive Statistical Forecasts

Stafford Hospital Projections

Month	DOW	Date	Type	Pt Equiv	Admissions	Discharges	ED Admits	ED Visits	OR & ORC	Cath/EP	Deliveries	Revenue
March	Saturday	3/1/2025	Actual	59	14	17	14	113			5	$647,340
March	Sunday	3/2/2025	Actual	51	14	19	9	106	1			$497,477
March	Monday	3/3/2025	Actual	50	18	16	18	100	15	1	4	$1,438,309
March	Tuesday	3/4/2025	Actual	54	13	11	8	106	16	1	3	$1,189,912
March	Wednesday	3/5/2025	Actual	50	19	23	8	131	11	1	5	$1,490,410
March	Thursday	3/6/2025	Actual	66	24	11	10	110	20	1	7	$1,270,923
March	Friday	3/7/2025	Actual	59	21	26	13	112	20		6	$1,045,648
March	Saturday	3/8/2025	Actual	55	11	13	14	109	2		1	$610,670
March	Sunday	3/9/2025	Actual	45	11	20	12	122			2	$559,885
March	Monday	3/10/2025	Actual	51	26	20	13	95	15	3	5	$1,452,404
March	Tuesday	3/11/2025	Projected	53	16	16	6	110	10	1	5	$1,244,757
March	Wednesday	3/12/2025	Projected	49	15	19	8	114	10	1	4	$1,323,111
March	Thursday	3/13/2025	Projected	53	19	16	8	110	13	1	5	$1,337,822
March	Friday	3/14/2025	Projected	52	17	17	10	109	11	1	4	$1,334,625
March	Saturday	3/15/2025	Projected	51	14	16	11	112	1		3	$648,834
March	Sunday	3/16/2025	Projected	50	14	16	8	108	1		3	$578,820
March	Monday	3/17/2025	Projected	51	16	15	6	99	12	3	5	$1,261,767
March	Tuesday	3/18/2025	Projected	53	16	16	6	110	10	1	5	$1,244,757
March	Wednesday	3/19/2025	Projected	49	15	19	8	114	10	1	4	$1,323,111
March	Thursday	3/20/2025	Projected	53	19	16	8	110	13	1	5	$1,337,822
March	Friday	3/21/2025	Projected	52	17	17	10	109	11	1	4	$1,334,625
March	Saturday	3/22/2025	Projected	51	14	16	11	112	1		3	$648,834
March	Sunday	3/23/2025	Projected	50	14	16	8	108	1		3	$578,820
March	Monday	3/24/2025	Projected	51	16	15	6	99	12	3	5	$1,261,767
March	Tuesday	3/25/2025	Projected	53	16	16	6	110	10	1	5	$1,244,757
March	Wednesday	3/26/2025	Projected	49	15	19	8	114	10	1	4	$1,323,111
March	Thursday	3/27/2025	Projected	53	19	16	8	110	13	1	5	$1,337,822
March	Friday	3/28/2025	Projected	52	17	17	10	109	11	1	4	$1,334,625
March	Saturday	3/29/2025	Projected	51	14	16	11	112	1		3	$648,834
March	Sunday	3/30/2025	Projected	50	14	16	8	108	1		3	$578,820
March	Monday	3/31/2025	Projected	51	16	15	6	99	12	3	5	$1,261,767
Monthly Total (Actual + Projection)				1,616	504	519	284	3,389	279	28	121	$33,392,186
Mar Monthly Budget				1,618	421	421	310	3,139	257	24	94	$32,350,193

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Predictive Statistical Forecasts

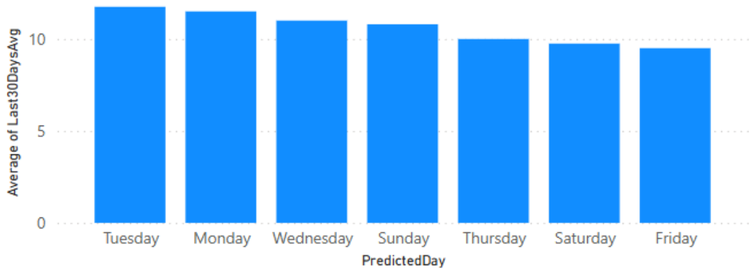
NICU Census Prediction

Predicted Average

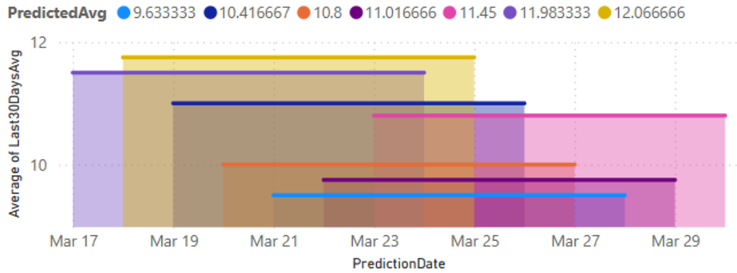
Average of PredictedAvg

11.05

Last 30 Days Average Over Time



Last 30 Days ADC vs Predicted ADC by Day



NICU Census Prediction

PredictionDate	Last 30 Day Avg ADC	Predicted ADC
3/17/2025 12:00:00 AM	11.50	11.98
3/18/2025 12:00:00 AM	11.75	12.07
3/19/2025 12:00:00 AM	11.00	10.42
3/20/2025 12:00:00 AM	10.00	10.80
3/21/2025 12:00:00 AM	9.50	9.63
3/22/2025 12:00:00 AM	9.75	11.02
3/23/2025 12:00:00 AM	10.80	11.45
3/24/2025 12:00:00 AM	11.50	11.98
3/25/2025 12:00:00 AM	11.75	12.07
3/26/2025 12:00:00 AM	11.00	10.42
3/27/2025 12:00:00 AM	10.00	10.80
3/28/2025 12:00:00 AM	9.50	9.63
3/29/2025 12:00:00 AM	9.75	11.02
3/30/2025 12:00:00 AM	10.80	11.45

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