



***EXPANDED BUSINESS PLAN FINANCIAL ANALYSIS***

***REGION:***

***ENTITY:***

***PROJECT NAME:***

***START DATE:***

**POPULATE YELLOW CELLS WITH DATA**

*(all other cells will then automatically calculate)*

**TABLE OF CONTENTS**

**Financial Summary**

High level summary of income statement and financial ratios

--- no inputs necessary

**Graphs**

Graphs: IP Admissions; OP Visits; Clinic Visits; Payor Mix (base year and year 5)

--- no inputs necessary

--- check graph scale/layout; change if necessary

**Summary Stats\_Ratios**

Summary of statistics and ratios

--- only input necessary is service population data in green cells; may be omitted if information is unavailable

**Tech-Stats\_Revenues**

Statistics

Gross Revenue

Net Revenue

Bad Debt

Charity Care

**Pro-Stats\_Revenues**

Statistics

Gross Revenue

Net Revenue

Bad Debt

Charity Care

**Other Revenue**

Other Net Patient Revenue

Other Operating Revenue

**Tech-Personnel**

FTEs

Salaries

Benefits

**Pro-Personnel**

FTEs

Salaries

Benefits

**Tech-Expenses**

All other expenses, including: medical supplies, implants, non-medical supplies, pharmaceuticals, purchased medical services, purchased non-medical services, utilities, facilities, operating leases, maintenance fees, insurance, professional services, research services, travel and education, other, and indirects

**Pro-Expenses**

All other expenses, including: medical supplies, implants, non-medical supplies, pharmaceuticals, purchased medical services, purchased non-medical services, utilities, facilities, operating leases, maintenance fees, insurance, professional services, research services, travel and education, other, and indirects

**Depreciation\_Interest**

Capital Expenditures

Depreciation

Interest Expense

New Debt

Capital Leases

Balance Sheet adjustments

**Detailed Financial Summary**

Detailed Income statement

Cash Flows

Discount Factor

--- input appropriate risk-adjustment factor

Net Present Value

IRR

Payback Period

Profitability Index

**List of Data Elements**

List of data elements for Base

## FINANCIAL SUMMARY

	BASE	PROJECTED						
	2009	2010	2011	2012	2013	2014	2015	2016
Net Patient Service Revenue (Net of Charity Care)	-	-	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts	-	-	-	-	-	-	-	-
Administrative and General	-	-	-	-	-	-	-	-
<b>Operating Expenses before Interest and Depreciation</b>	-	-	-	-	-	-	-	-
<b>EBITDA</b>	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
<b>OPERATING INCOME</b>	-	-	-	-	-	-	-	-
Operating Margin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Flow	-	-	-	-	-	-	-	-
Discount Factor		8.0%						
	<b>@ Discount</b>	<b>@ Discount</b>	<b>@ Discount</b>					
	<b>Factor - 2%</b>	<b>Factor</b>	<b>Factor + 2%</b>					
Net Present Value	-	-	-					
Profitability Index	-	-	-					
IRR	0.0%							
Payback Period	0 Year(s); 0 Month(s)							

**COPY ALL BLUE CELLS AND PASTE VALUE INTO THE FORECAST SECTION OF THE FINANCIALS TAB IN STRATA  
DO NOT PASTE FORMULAS**

	2010	2011	2012	2013	2014	2015	2016
<b><u>Revenue:</u></b>							
Technical Net Patient Revenue	-	-	-	-	-	-	-
Professional Net Patient Revenue	-	-	-	-	-	-	-
Other Net Patient Revenue	-	-	-	-	-	-	-
Unrestricted Contributions	-	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-	-
<b><u>Salaries &amp; Benefits:</u></b>							
Staff Salaries	-	-	-	-	-	-	-
Non-Staff Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
<b><u>Other Expenses:</u></b>							
Medical Supplies	-	-	-	-	-	-	-
Implants	-	-	-	-	-	-	-
Non-Medical Supplies	-	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-	-
Purchased Medical Services	-	-	-	-	-	-	-
Purchased Non-Medical Services	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-
Travel & Education	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Provision for Uncollectible Accounts	-	-	-	-	-	-	-
Other (includes Indirect Expenses)	-	-	-	-	-	-	-
<b><u>FTEs:</u></b>							
Staff	-	-	-	-	-	-	-
Non-Staff	-	-	-	-	-	-	-
<b><u>Patient Volumes:</u></b>							
Inpatient Admissions	-	-	-	-	-	-	-
Patient Days	-	-	-	-	-	-	-
Outpatient Visits	-	-	-	-	-	-	-
Clinic Visits	-	-	-	-	-	-	-
<b><u>Other Cash Flow Impacts:</u></b>							
Accounts Receivable	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	-
Other Cash Flow Impacts	-	-	-	-	-	-	-

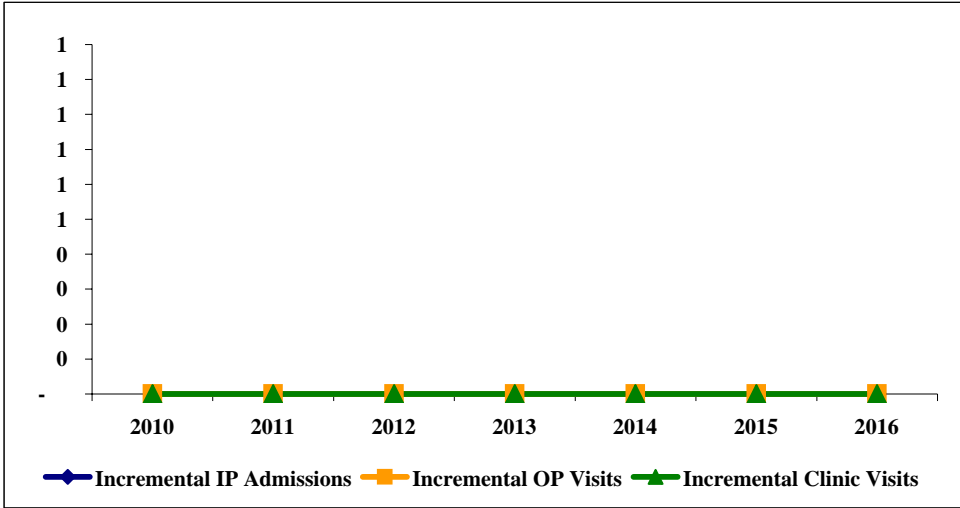
**NOTES**

\* All capital expenditures need to be entered directly into Strata

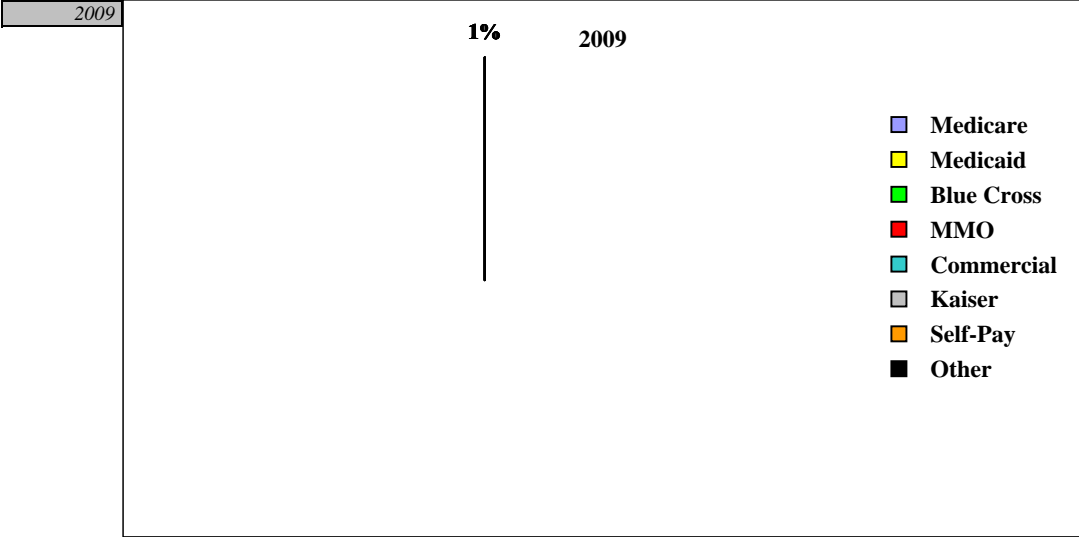
\*\* Depreciation will be calculated directly in Strata and will differ from the depreciation calculation in this template

**GRAPHS**

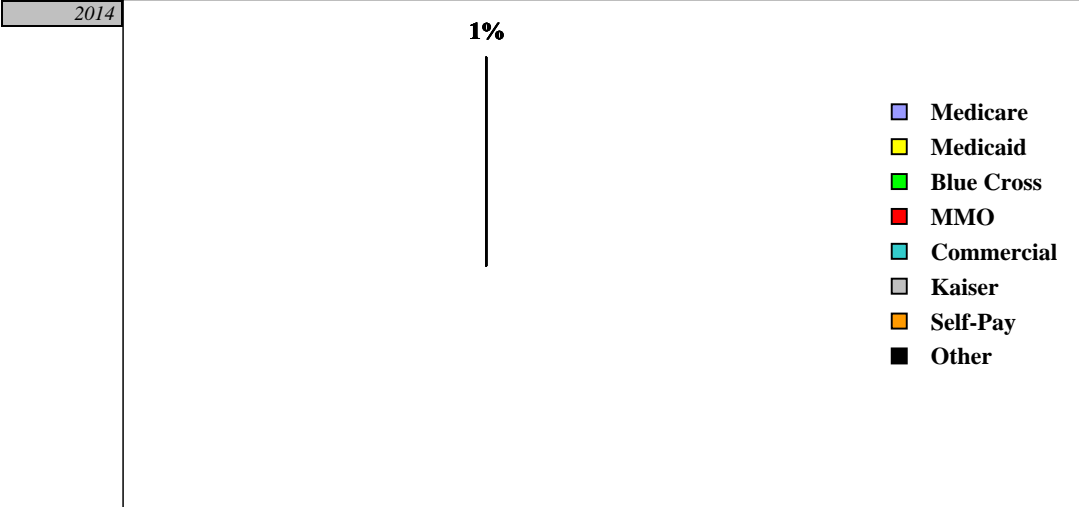
**VOLUME**



**PAYOR MIX  
BASE**

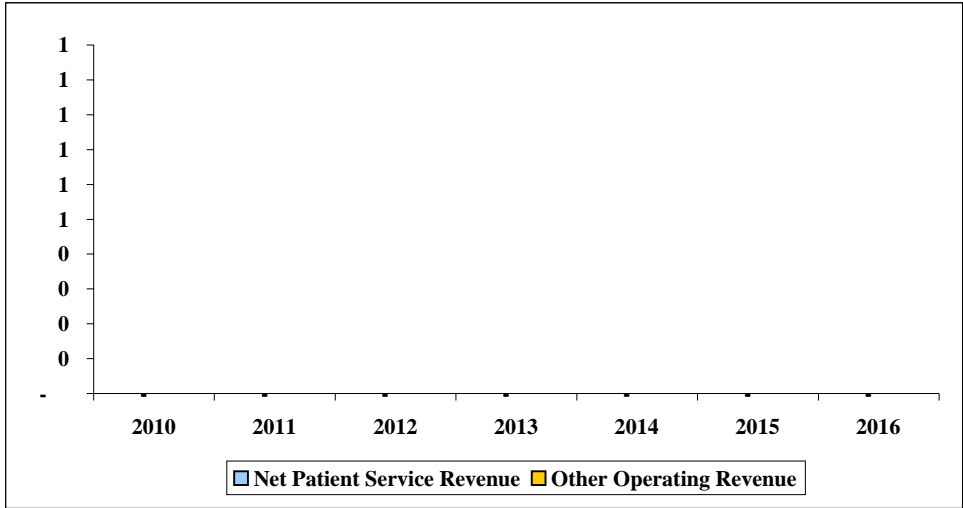


**PAYOR MIX  
YEAR 5 PROJECTED**

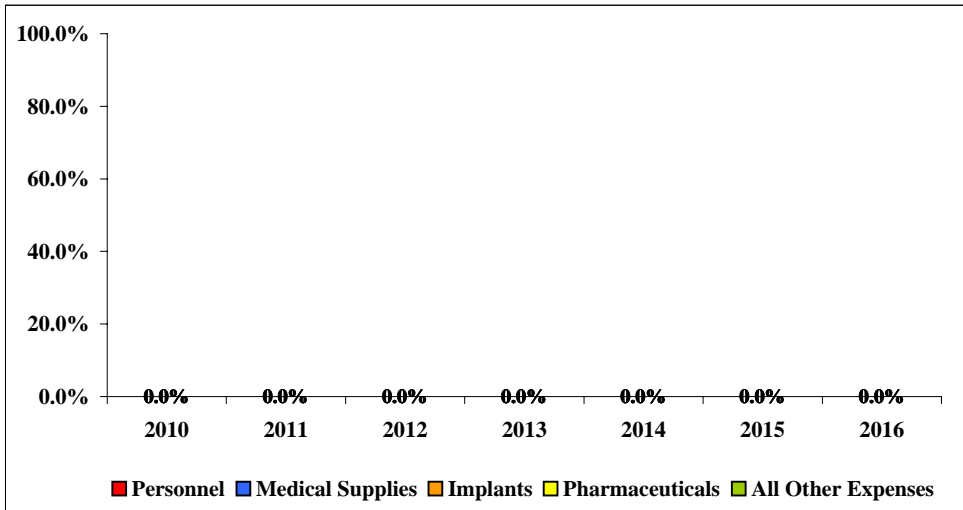


**GRAPHS**

**INCREMENTAL OPERATING REVENUE**



**EXPENSES AS % OF OPERATING REVENUE**





## Inputs for Financial Analysis Workbook

Source can be global assumptions or can be plan specific developed by plan writer  
Input this on the Assumptions Summary tab

### Base Data

#### Tech-Stats Revenues Tab

- Tech incremental staffed beds each year
- Tech inpatient admissions by payor
- Tech patient days by payor
- Tech outpatient visits by payor
- Tech inpatient gross revenue by payor
- Tech outpatient gross revenue by payor
- Tech total Inpatient net revenue by payor
- Tech CMI
- Tech total Outpatient net revenue by payor
- Tech total bad debt
- Tech total charity care

#### Pro-Stats Revenues Tab

- Pro inpatient admissions by payor
- Pro outpatient visits by payor
- Clinic visits by payor
- Pro inpatient gross revenue by payor
- Pro outpatient gross revenue by payor
- Clinic gross revenue by payor
- Pro total Inpatient net revenue by payor
- Pro total Outpatient net revenue by payor
- Total clinic net revenue by payor
- Pro total bad debt
- Pro total charity care

#### Other Tab

- Care assurance
- Premium revenue
- Other net patient revenue
- Unrestricted Contributions 1 - please specify
- Unrestricted Contributions 2 - please specify
- Unrestricted Contributions 3 - please specify
- Other operating revenue 1 - please specify
- Other operating revenue 2 - please specify
- Other operating revenue 3 - please specify

#### Tech Personnel Tab

- Tech Fixed FTE's by Type
- Tech Variable FTE's by Type
- Tech Salary per FTE by type
- Tech Benefits per FTE by type

Pro Personnel Tab

- Pro Fixed FTE's by Type
- Pro Variable FTE's by Type
- Pro Salary per FTE by type
- Pro Benefits per FTE by type

Tech Expenses Tab (Expense amounts and % fixed or variable on all below)

- Medical Supplies
- Implants
- Non-Medical Supplies
- Pharmaceuticals
- Purchased Medical Services
- Purchased Non-Medical Services
- Facilities sq. ft.
- Facilities Expense
- Operating Leases
- Maintenance Contracts
- Insurance
- Professional Services
- Research Services
- Travel & Education
- Other
- INDIRECT EXPENSES

Pro Expenses Tab (Expense amounts and % fixed or variable on all below)

- Medical Supplies
- Implants
- Non-Medical Supplies
- Pharmaceuticals
- Purchased Medical Services
- Purchased Non-Medical Services
- Facilities sq. ft.
- Facilities Expense
- Operating Leases
- Maintenance Contracts
- Insurance
- Professional Services
- Research Services
- Travel & Education
- Other
- INDIRECT EXPENSES

Data other than Base needed

Depreciation Interest Tab

- Base Depreciation
- Base Interest Expense
- Capital Equipment Costs
- Capital Construction Costs
- Capital Information Technology Costs
- Capital Contingency Costs
- Capitalized Interest

Other Costs

Pro-Stats Revenues Tab

Projected Incremental Inpatient Admissions

Projected Incremental Outpatient Visits





































## TECH-EXPENSES

Expense Driver is Equivalent Patient Days

Input Columns C & D from Rows 7-126 for Base; See Rows 133-206 to add incremental direct expense over Base.

For INDIRECT EXPENSES, see Rows 128-129; add incremental indirect expenses as needed.

Medical Supplies	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Implants	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Non-Medical Supplies	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Pharmaceuticals	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Purchased Medical Services	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Purchased Non-Medical Services	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-

## TECH-EXPENSES

Facilities (expense driver is sq. ft.)	2009	2010	2011	2012	2013	2014	2015	2016
Square Footage								
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Operating Leases	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Maintenance Contracts	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Insurance	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Professional Services	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Research Services	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Travel & Education	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

**TECH-EXPENSES**

Other	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
INDIRECT EXPENSES	2009	2010	2011	2012	2013	2014	2015	2016
Total								

**INCREMENTAL YEAR-ON-YEAR ADDITIONAL EXPENSES - BEYOND INFLATION OF BASE EXPENSES**

Medical Supplies	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Implants	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Non-Medical Supplies	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Pharmaceuticals	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Purchased Medical Services	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Purchased Non-Medical Services	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Facilities	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Operating Leases	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Maintenance Contracts	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-

**TECH-EXPENSES**

		2010	2011	2012	2013	2014	2015	2016
Insurance	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Professional Services	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Research Services	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Travel & Education	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Other	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-

## PRO-EXPENSES

Expense Driver is Professional Gross Revenues (volume-adjusted only)

Input Columns C & D from Rows 7-126 for Base; See Rows 133-206 to add incremental direct expenses beyond inflation of base year expenses.

For INDIRECT EXPENSES, see Rows 128-129; add incremental indirect expenses as needed.

Medical Supplies	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Implants	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Non-Medical Supplies	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Pharmaceuticals	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Purchased Medical Services	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
Purchased Non-Medical Services	2009		2010	2011	2012	2013	2014	2015	2016
Inflation Assumption			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:									
Variable Expense		-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-

**PRO-EXPENSES**

Facilities (expense driver is sq. ft.)	2009	2010	2011	2012	2013	2014	2015	2016
Square Footage								
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Operating Leases	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Maintenance Contracts	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Insurance	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Professional Services	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Research Services	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Travel & Education	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

**PRO-EXPENSES**

Other	2009	2010	2011	2012	2013	2014	2015	2016
Inflation Assumption		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Allocation:								
Variable Expense	-	-	-	-	-	-	-	-
Fixed Expense	100.00%	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
INDIRECT EXPENSES	2009	2010	2011	2012	2013	2014	2015	2016
Total								

**INCREMENTAL YEAR-ON-YEAR ADDITIONAL EXPENSES - BEYOND INFLATION OF BASE EXPENSES**

Medical Supplies	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Implants	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Non-Medical Supplies	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Pharmaceuticals	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Purchased Medical Services	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Purchased Non-Medical Services	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Facilities	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Operating Leases	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-
Maintenance Contracts	2010	2011	2012	2013	2014	2015	2016
Variable Expense							
Fixed Expense							
Total	-	-	-	-	-	-	-

**PRO-EXPENSES**

Insurance		2010	2011	2012	2013	2014	2015	2016
	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Professional Services		2010	2011	2012	2013	2014	2015	2016
	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Research Services		2010	2011	2012	2013	2014	2015	2016
	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Travel & Education		2010	2011	2012	2013	2014	2015	2016
	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-
Other		2010	2011	2012	2013	2014	2015	2016
	Variable Expense							
	Fixed Expense							
	Total	-	-	-	-	-	-	-

**Cost Savings Analysis**

Personnel	<i>FTE Reductions</i>	2010	2011	2012	2013	2014	2015	2016
FTE Type								
Staff								
Exempt								
Hourly								
Fellow								
Total FTE Reductions		-	-	-	-	-	-	-
	<i>Cost Savings</i>	2010	2011	2012	2013	2014	2015	2016
FTE Type								
Staff								
Exempt								
Hourly								
Fellow								
	0							
	0							
Total Cost Savings - Salary Exepense		-	-	-	-	-	-	-
Benefit Savings		-	-	-	-	-	-	-
Other Expenses	<i>Cost Savings</i>	2010	2011	2012	2013	2014	2015	2016
Medical Supplies								
Implants								
Non-Medical Supplies								
Pharmaceuticals								
Purchased Medical Services								
Purchased Non-Medical Services								
Facilities (expense driver is sq. ft.)								
Operating Leases								
Maintenance Contracts								
Insurance								
Professional Services								
Research Services								
Travel & Education								
Other								
Indirect Expenses								
Total Cost Savings - Other Expenses		-	-	-	-	-	-	-
<b>Total Cost Savings</b>		-	-	-	-	-	-	-

**CAPITAL REQUEST EXPENDITURES**

Equipment	Capital Cost Estimate	Source of Cost Estimate
Medical Equipment Costs		
Equipment Piece A		
Equipment Piece B		
Equipment Piece C		
Equipment Piece D		
Total Medical Equipment	-	
Non-Medical Equipment		
Total Equipment Costs	-	-
Construction Cost estimate		
Information Technology Cost Estimate		
Contingency Cost Estimate		
Other Cost Estimate		
<b>Total Capital Expenditures</b>	-	

**EXISTING DEPRECIATION & INTEREST**

Base Depreciation	2009
Base Interest Expense	

**NEW EQUIPMENT AND CONSTRUCTION INVESTMENTS**

**CAPITAL EXPENDITURES CASH**

	Capital Cost Estimate	2010	2011	2012	2013	2014	2015	2016
Equipment	-							
Construction	-							
Information Technology	-							
Contingency	-							
Other	-							
Capital Expenditures Cash Flow	-	-	-	-	-	-	-	-

**NEW DEPRECIATION**

<b>Year Placed in Service</b>	Capitalization	Useful Life	Outstanding WIP	2010	2011	2012	2013	2014	2015	2016
2010			-							
2011			-							
2012			-							
2013			-							
2014			-							
2015			-							
2016			-							
Total Capitalization	-		-	-	-	-	-	-	-	-

Days AR	2009	2010	2011	2012	2013	2014	2015	2016
Days AP								
Days Accrued Payroll								

Accounts Receivable	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	-	-

Change in Accounts Receivable	-	-	-	-	-	-	-	-
Change in Accounts Payable	-	-	-	-	-	-	-	-
Change in Accrued Payroll	-	-	-	-	-	-	-	-
<b>Total Change in Working Capital</b>	-	-	-	-	-	-	-	-

**DETAILED FINANCIAL SUMMARY**

	BASE	PROJECTED						
	2009	2010	2011	2012	2013	2014	2015	2016
Net Patient Service Revenue (Net of Charity Care)	-	-	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-
Implants	-	-	-	-	-	-	-	-
Non-Medical Supplies	-	-	-	-	-	-	-	-
Pharmaceuticals	-	-	-	-	-	-	-	-
Purchased Medical Services	-	-	-	-	-	-	-	-
Purchased Non-Medical Services	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-
Operating Leases	-	-	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-	-
Travel & Education	-	-	-	-	-	-	-	-
Provision for Uncollectible Accounts	-	-	-	-	-	-	-	-
Other (includes Indirect Expenses)	-	-	-	-	-	-	-	-
<b>Operating Expenses before Interest and Depreciation</b>	-	-	-	-	-	-	-	-
<b>EBITDA</b>	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
<b>OPERATING INCOME</b>	-	-	-	-	-	-	-	-
Operating Margin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total CCF Impact								
Cost Savings								
<b>Total CCF Impact</b>								
<b>CASH FLOW</b>								
Operating Income	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Principle Payments	-	-	-	-	-	-	-	-
Change in Working Capital	-	-	-	-	-	-	-	-
Other Cash Flow Impacts								
<b>Cash Flow before Financing</b>	-	-	-	-	-	-	-	-
Capital Expenditure Cash Flow								
<b>Cash Flow before Financing, less Capital Expenditure Cash Flow</b>	-	-	-	-	-	-	-	-
	<b>@ Discount</b>	<b>@ Discount</b>	<b>@ Discount</b>					
	<b>Factor - 2%</b>	<b>Factor</b>	<b>Factor + 2%</b>					
Present Value of Projected Cash Flow before Financing	-	-	-					
Present Value of Projected Capital Expenditure Cash Flow	-	-	-					
Net Present Value	-	-	-					
IRR	0.0%							
Payback Period	0 Year(s); 0 Month(s)							
Profitability Index	-	-	-					
ROI	#DIV/0!							



## LIST OF DATA ELEMENTS FOR BASE

### ***Statistics and Revenue (Tech and Pro):***

Population served in market  
Staffed Beds  
Discharges by payor  
Patient Days by payor  
OP Visits by payor  
Clinic Visits by payor  
IP Gross Revenue by payor  
OP Gross Revenue by payor  
Clinic Gross Revenue by payor  
IP Net Revenue, before charity and bad debt, by payor  
IP Case Mix Index, by payor  
OP Net Revenue, before charity and bad debt, by payor  
Clinic Net Revenue, before charity and bad debt, by payor  
Bad Debt as % of Gross Revenue  
Charity as % of Gross Revenue  
Other net patient revenue (care assurance, premium revenue)  
Other operating revenue

### ***Salaries and Benefits (Tech and Pro):***

Variable salaries by type of FTE  
Fixed salaries by type of FTE  
Average Salary per FTE by type of FTE  
Benefit % of total salaries by type of FTE

### ***Operating Expenses (Tech and Pro):***

\*\*Assumption for each of the following operating expenses for fixed/variable %\*\*

Medical Supplies  
Implants  
Non-Medical Supplies  
Pharmaceuticals  
Purchased Medical Services  
Purchased Non-Medical Services  
Facilities and square footage  
Operating Leases  
Maintenance Contracts  
Insurance  
Professional Services  
Research Services  
Travel & Education  
Other  
Indirect Expenses

### ***Other:***

Depreciation  
Interest Expense  
Days AR  
Days AP  
Days Accrued Payroll