



Financial analysis chart: Consider this example of a financial analysis for a complex care program.

Summary - 12 Months Before & 12 Months After Date of Intervention

	Total		Total	Per Case		Per Case
	12 Months Before Date of Intervention	12 Months After Date of Intervention	12 Months Before - 12 Months After	12 Months Before Date of Intervention	12 Months After Date of Intervention	12 Months Before - 12 Months After
	Intervention	Intervention	Months After	Intervention	Intervention	Months After
Sample Size	341	341	0	341	341	0
Total						
Cases	5,052	3,160	(1,892)	5,052	3,160	(1,892)
Gross Charges	13,307,204	7,285,379	(6,021,826)	2,634	2,305	(329)
Net Revenue	4,098,346	2,386,934	(1,711,412)	811	755	(56)
Collection %	31%	33%	2%	31%	33%	2%
Direct Expenses	3,714,001	1,962,198	(1,751,803)	735	621	(114)
Contribution Margin	384,345	424,736	40,391	76	134	58
Contribution Margin %	9%	18%	8%	9%	18%	8%
Indirect Expenses	1,256,622	664,335	(592,287)	249	210	(39)
Operating Margin	(872,276)	(239,599)	632,678	(173)	(76)	97
Operating Margin %	-21%	-10%	11%	-21%	-10%	11%
Inpatient:						
Cases	439	244	(195)	439	244	(195)
Gross Charges	7,040,389	3,998,654	(3,041,735)	16,037	16,388	351
Net Revenue	2,958,776	1,718,350	(1,240,426)	6,740	7,042	303
Collection %	42%	43%	1%	42%	43%	1%
Direct Expenses	2,222,488	1,219,393	(1,003,094)	5,063	4,998	(65)
Contribution Margin	736,288	498,957	(237,332)	1,677	2,045	368
Contribution Margin %	25%	29%	4%	25%	29%	4%
Indirect Expenses	575,358	308,255	(267,103)	1,311	1,263	(47)
Operating Margin	160,930	190,702	29,772	367	782	415
Operating Margin %	5%	11%	6%	5%	11%	6%
Emergency:						
Cases	3,473	1,975	(1,498)	3,473	1,975	(1,498)
ED Minutes	863,894	438,961	(424,933)	261	233	(29)
Urgent Care Minutes	15,675	6,774	(8,901)	115	100	(16)
Gross Charges	4,447,934	2,315,762	(2,132,172)	1,281	1,173	(108)
Net Revenue	759,066	444,239	(314,827)	219	225	6
Collection %	17%	19%	2%	17%	19%	2%
Direct Expenses	1,020,190	505,790	(514,400)	294	256	(38)
Contribution Margin	(261,124)	(61,550)	199,573	(75)	(31)	44
Contribution Margin %	-34%	-14%	21%	-34%	-14%	21%
Indirect Expenses	499,734	259,946	(239,787)	144	132	(12)
Operating Margin	(760,858)	(321,497)	439,361	(219)	(163)	56
Operating Margin %	-100%	-72%	28%	-100%	-72%	28%
Outpatient:						
Cases	1,140	941	(199)	1,140	941	(199)
Gross Charges	1,818,881	970,963	(847,918)	1,596	1,032	(564)
Net Revenue	380,504	224,345	(156,159)	334	238	(95)
Collection %	21%	23%	2%	21%	23%	2%
Direct Expenses	471,324	237,015	(234,308)	413	252	(162)
Contribution Margin	(90,819)	(12,670)	78,149	(80)	(13)	66
Contribution Margin %	-24%	-6%	18%	-24%	-6%	18%
Indirect Expenses	181,529	96,133	(85,396)	159	102	(57)
Operating Margin	(272,349)	(108,804)	163,545	(239)	(116)	123
Operating Margin %	-72%	-48%	23%	-72%	-48%	23%

This resource was shared as part of the Building the Value Case for Complex Care Toolkit from the National Center for Complex Health and Social Needs, an initiative of the Camden Coalition. Find the full toolkit at www.nationalcomplex.care/value-case.