

**Table 11.5.** Community Hospital Emergency Department Revenues and Expenses (a)

	A		B		C	D	E	F	G
	Current month actual	Current month budget	Current month variance (A–B)		Year-to-date actual	Year-to-date budget	Year-to-date variance (D–E)	Year-to-date prior year	
Example A (direct expenses only)									
Operating revenue									
Inpatient	50,632	66,288	(15,656)		448,093	596,592	(148,499)	442,524	
Outpatient	<u>562,020</u>	<u>526,036</u>	<u>35,984</u>		<u>4,973,877</u>	<u>4,734,324</u>	<u>239,553</u>	<u>4,912,055</u>	
Total net revenue	612,652	592,324	20,328		5,421,970	5,330,916	91,054	5,354,578	
Operating expenses									
Salaries and wages	268,176	245,276	22,900		2,373,358	2,207,484	165,874	2,333,131	
Supplies	60,944	50,504	10,440		539,354	454,536	84,818	512,369	
Purchased services	0	464	(464)		0	4,176	(4,176)	925	
Repair, maintenance, rent, lease	3,948	8,460	(4,512)		34,940	76,140	(41,200)	30,819	
Other direct expenses	<u>784</u>	<u>1,128</u>	<u>(344)</u>		<u>6,938</u>	<u>10,152</u>	<u>(3,214)</u>	<u>3,041</u>	
Total operating expenses	333,852	305,832	28,020		2,954,590	2,752,488	202,102	2,880,285	
Department profit (loss)	<u>278,800</u>	<u>286,492</u>	<u>(7,692)</u>		<u>2,467,380</u>	<u>2,578,428</u>	<u>(111,048)</u>	<u>2,474,293</u>	

**Table 11.5.** Community Hospital Emergency Department Revenues and Expenses (a) *(continued)*

	A		B	C	D	E	F	G
	Current month actual	Current month budget	Current month variance (A–B)	Year-to-date actual	Year-to-date budget	Year-to-date variance (D–E)	Year-to-date prior year	
Example B (direct and indirect allocated expenses)								
Operating revenue								
Inpatient	50,632	66,288	(15,656)	448,093	596,592	(148,499)	442,524	
Outpatient	562,020	526,036	35,984	4,973,877	4,734,324	239,553	4,912,055	
Total net patient revenue	612,652	592,324	20,328	5,421,970	5,330,916	91,054	5,354,578	
Operating expenses								
Salaries and wages	268,176	245,276	22,900	2,373,358	2,207,484	165,874	2,333,131	
Supplies	60,944	50,504	10,440	539,354	454,536	84,818	512,369	
Purchased services	0	464	(464)	0	4,176	(4,176)	925	
Repair, maintenance, rent, lease	3,948	8,460	(4,512)	34,940	76,140	(41,200)	30,819	
Other direct expenses	784	1,128	(344)	6,938	10,152	(3,214)	3,041	
Allocated ancillary department expenses (b)	32,496	36,940	(4,444)	287,590	332,460	(44,870)	277,892	
Allocated overhead department expenses (c)	92,796	86,632	6,164	821,245	779,688	41,557	801,256	
Allocated facility and utility expenses (d)	72,940	73,840	(900)	645,519	664,560	(19,041)	650,896	
Total operating expenses	532,084	503,244	28,840	4,708,943	4,529,196	179,747	4,610,329	
Department profit (loss)	80,568	89,080	(8,512)	713,027	801,720	(88,693)	744,249	

(a) All amounts in U.S. dollars.

(b) Includes dietary, housekeeping, security, central sterile, transport, etc.

(c) Includes business office, IT, human resources, medical records, executive suite, accounting, marketing, legal, contracting, etc.

(d) Includes building cost and maintenance, electric, gas, phone, Internet, etc.

From *Managing Health Services Organizations and Systems* (6th ed., Longest & Darr). Copyright © 2014 by Beaufort B. Longest, Jr., and Kurt Darr. All rights reserved. Permission for figure/table access granted for course use only. Permission required for all other uses (contact rights@hnp.com).