Quantify and Value Recurrent and Fixed Resources for Entire Facility
Assign Direct Costs to Departments
Administrative Departments
Ancillary Departments
Clinical Departments
Allocate Indirect Costs to Departments
Administrative Departments
Ancillary Departments
Clinical Departments
Allocate Total Costs of Administrative and Ancillary Departments to Clinical Departments
Clinical Department 1
Clinical Department 2
Clinical Department n
Calculate Unit Cost for Each Clinical Department
Cost per Case in Department 1
Cost per Case in Department 2
Cost per Case in Department n