

**COVID-19 Financial Impact Analysis  
Facility Examples  
April 2020**

*All senior care organizations are being affected by COVID-19, at varying degrees. The financial impact is tangible. This is an example pro forma under three different facility scenarios.*

	SNF - 80 Beds / 40 SS - 20 MCR / 20 MGD Care	SNF - 80 Beds / 10 SS all MCR	ALF 80 units 40 PVT / 40 MCD	Comments
<b>Current Monthly P/L</b>	80,000	60,000	40,000	
<b>Revenue Impact Items</b>				
Short-Stay Occupancy Reduction - Medicare	(100,320)	(50,160)	-	Assume 25% drop in avg caseload @ \$660/day
Short-Stay Occupancy Reduction - Managed Care	(90,440)	(45,220)	-	Assume 25% drop in avg caseload @ \$595/day
LT Occupancy Reduction	(16,051)	(28,090)	(14,592)	Assume 4% drop @ 330/day SNF and \$150/day ALF
State FMAP/Medicaid Rate Increase	34,686	61,444	9,400	10% MCD Rate inc for SNF/ALF/RCF
Federal Level Tranche 1	253,909	126,954	-	1st payout approx. 6.2% of 2019 MCR Reimbursements / not MO. - one - time only
Federal Level Tranche 2	-	-	-	
2% sequestration elimination	6,424	3,212	-	Assume 1.6% of updated MCR billings with occupancy loss.
<b>Total Revenue Impact</b>	<b>88,208</b>	<b>68,141</b>	<b>(5,192)</b>	
<b>Departmental/Direct Cost Impact</b>				
contract labor reduction	7,500	7,500	-	Assume using \$25,000/mo. in contract labor (SNF only)- eliminate 75% - 40% cost delta to use
Variable cost savings - ancillary costs	44,080	11,020	-	Assumes \$145/ppd ancillary savings
Variable cost savings - labor	39,520	9,880	6,323	Assumes \$130/ppd (on total of \$380-400ish) labor cost savings on occupancy reduction / \$65/day savings for ALF
Variable cost savings - other costs (food/supplies/etc)	6,080	1,520	1,946	Assumes \$20/ppd other cost (food/supplies/utilities/etc.) savings on occupancy reduction
Provider Tax Cost Savings	7,296	1,824	-	Assume \$24/ppd avg provider tax
Increased PPE supply expense	(3,000)	(3,000)	(1,500)	Assumes \$50,000/mo per COVID -19 bldg and \$3000/mo per SNF / \$1,500/mo ALF
Increased labor d/t COVID-19 regulations	-	-	-	Added Labor cost for COVID-19 regulations?
Increased OT/DT	(9,363)	(9,363)	(6,019)	Assume 40% increase in current OT utilization (from 5% of PR to 7% of PR)
<b>Total Departmental/Direct Cost Impact</b>	<b>92,113</b>	<b>19,381</b>	<b>750</b>	
<b>Administrative and General Cost Impact</b>				
<b>Total A&amp;G Cost impact</b>				
<b>Fixed Cost Impact</b>				
<b>Total Fixed Cost impact</b>				
<b>Total COVID - 19 Impact</b>	<b>180,321</b>	<b>87,522</b>	<b>(4,442)</b>	
<b>Adjusted Monthly P/L</b>	<b>260,321</b>	<b>147,522</b>	<b>35,558</b>	
<b>Total COVID Impact if no Stimulus or MCD Rate Inc.</b>	<b>(108,274)</b>	<b>(100,877)</b>	<b>(13,842)</b>	
<b>Adjusted Monthly P/L</b>	<b>(28,274)</b>	<b>(40,877)</b>	<b>26,158</b>	

**COVID-19 Financial Impact Analysis  
Blank Worksheet  
April 2020**

*All senior care organizations are being affected by COVID-19, at varying degrees. The financial impact is tangible. This is blank worksheet to fill in your own financial projections and create a COVID-19 pro forma for your organization.*

	<b>Facility</b>
<b>Current Monthly P/L</b>	
<b>Revenue Impact Items</b>	
Short-Stay Occupancy Reduction - Medicare	
Short-Stay Occupancy Reduction - Managed Care	
LT Occupancy Reduction	
State FMAP/Medicaid Rate Increase	
Federal Level Tranche 1	
Federal Level Tranche 2	
2% sequestration elimination	
<b>Total Revenue Impact</b>	
<b>Departmental/Direct Cost Impact</b>	
contract labor reduction	
Variable cost savings - ancillary costs	
Variable cost savings - labor	
Variable cost savings - other costs (food/supplies/etc)	
Provider Tax Cost Savings	
Increased PPE supply expense	
Increased labor d/t COVID-19 regulations	
Increased OT/DT	
<b>Total Departmental/Direct Cost Impact</b>	
<b>Administrative and General Cost Impact</b>	
<b>Total A&amp;G Cost impact</b>	
<b>Fixed Cost Impact</b>	
<b>Total Fixed Cost impact</b>	
<b>Total COVID - 19 Impact</b>	
<b>Adjusted Monthly P/L</b>	
<b>Total COVID Impact if no Stimulus or MCD Rate Inc.</b>	
<b>Adjusted Monthly P/L</b>	