

Appendix 1 to Huang A, Ryu J-J, Dervin G. Cost savings of outpatient versus standard inpatient total knee arthroplasty. *Can J Surg* 2017.

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Table S1: Cost Components Used in Case Costing

#	Cost Component Code	Cost Component Description	MIS GL Account Mapping	Comments and Examples
1	VDL	Variable Direct Labour	3 50 ** Unit-Producing 3 90 9* Medical Purchased Services (which include 39091, 39092, and 39095) 1X XX XX All Recovery Accounts netting against VDL Costs	UPP staff are functional centre specific and comprise the hospital and purchased (NOT contracted out) who directly contribute to the mandate of that functional centre. Account Payable Clerk, Nurse, Purchases services nuses, Lab Techs, Pharmacist, Registration Clerk, Support Worker, Case Manager, Social Workers, Therapists, Counselors. <i>Note that the accounts payable clerk in accounts payable is unit producing, but a clerk in a nursing unit is management and operational support. Also a particular position can and should be split into UPP/MOS if more than 20% of the time is spent in the other occupational group. For example, if a manager in Physiotherapy spends more than 20% of his/her time seeing patients, the time spent with patients is recorded as UPP and the balance is reported as MOS.</i> The most common example of the Medical Fee for Service is the OHIP Professional Component for the exams billed to OHIP for Medical Imaging, Audiology, and other Diagnostic and Therapeutic Services. The recovery for this fee for service is also included in this cost component so the net result is generally very close to \$0
2	VDMGS	Variable Direct Material - General Supplies	4 * * * * Supplies 1X XX XX All Recovery Accounts netting against VDMGS Costs	Food; Utilities; Contrast Media in DI; Needles , dressings, needles and any other medical/surgical supply that is not designated as patient specific
3	VDM PSS	Variable Direct Material - Patient-Specific Supplies	5 * * * * Patient-Specific Supplies 1X XX XX All Recovery Accounts netting against VDM PSS Costs	Non ward stock drugs; prostheses; intra ocular lenses; angio coils et al. as designated
4	VDO	Variable Direct Other	8 * * * * Contracted-Out	Contracted out Laundry Services; beginning in F2013, the laboratory services are contracted out
5	FDL	Fixed Direct Labour	3 10 ** Management/Operational Support 3 90 10 to 3 90 85 Medical (Salaried Physicians)	The MOS staff are functional centre specific-they are the staff that manage or support the mandate of the functional centre. Directors and managers generally are MOS. Clerical staff in direct patient care areas, salaried or contracted physicians who administer programs, and registration clerks in DI or clinics are included here.
6	FDO	Fixed Direct Other - Sundry	6 * * * * Sundry (Excluding 697** Interdepartmental Expenses)	Travel expenses, Insurance, Consulting Fees, course registration fees, postage etc
7	FDBEG	Fixed Direct Building, Equipment and Grounds	7 * * * * Equipment Expense (Including Amortization) 9 * * * * Undistributed Building and Grounds (Please see the note below.)	Equipment maintenance contracts, amortization of major equipment and software, replacement of major equipment parts, renovations and waste disposal contracts are the major costs recorded here;

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8	VI	Variable Indirect	All Variable Operating Expenses from Overhead Functional Centres	Clerical staff in HR, Finance, Health Records, Registration, HOusekeeping, plant operations etc are classified as unit producing staff in their respective functional centres. They comprise a large part of the VI expense. Any VDMGS or VDO expense in an overhead centre would be classed as VI
9	FI	Fixed Indirect	All Fixed Operating Expenses from Overhead Functional Centres	MOS staff in overhead centres, any FDO, FDBEG supplies in these centres.

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Table S2: Representative Allocated Charges of a Same Day Discharge Total Knee Arthroplasty Case in this study

ACTIVITY DESCRIPTOR	ACTIVITY DESCRIPTOR NAME	QTY	VDL	VDMGS	VDO	VDMPS	FDL	FDO	FDBEG	VI	FI	TOTAL DIRECT	TOTAL INDIRECT	TOTAL
ORTH	GENERAL SURGICAL OR TIME	487	596.05	612.65	74.67	0.00	97.01	2.91	183.60	336.09	209.06	\$1,566.89	\$545.15	\$2,112.04
SOR	SURGICAL DAYCARE	1	210.12	7.36	7.15	0.00	24.62	0.11	1.16	66.07	35.64	\$250.53	\$101.71	\$352.24
KNE10421	CR FEMUR COMPONENT	1	0.00	0.00	0.00	700.00	0.00	0.00	0.00	102.09	58.33	\$700.00	\$160.42	\$860.42
KNE10372	TIBIA CR INSERT-	1	0.00	0.00	0.00	100.00	0.00	0.00	0.00	102.09	58.33	\$100.00	\$160.42	\$260.42
KNE10314	TIBIA COMPONENT	1	0.00	0.00	0.00	445.00	0.00	0.00	0.00	102.09	58.33	\$445.00	\$160.42	\$605.42
774660	SURGICAL BONE CEMENT -	2	0.00	0.00	0.00	61.00	0.00	0.00	0.00	204.19	116.66	\$61.00	\$320.85	\$381.85
PACU POSTOP OR	PACU POST OP SESSION	263	535.14	39.85	6.63	0.00	44.64	0.17	2.45	133.52	84.45	\$628.89	\$217.97	\$846.85
PHYSIO	PHYSIOTHERAPY	60	88.58	0.11	0.02	0.00	6.52	-0.37	8.33	20.03	13.59	\$103.18	\$33.62	\$136.81
PATH	PATHOLOGY	1	1.44	0.00	109.73	0.00	11.32	-1.40	1.63	5.48	11.47	\$122.73	\$16.95	\$139.68
Total												3,978.32	\$1,717.52	\$5,695.74