

# IntelliMax

Case Study no 2019/09/27

## Traceability of Costs using Procedures as an example

### Tracing Costs For A Procedure End-To-End

#### 1. Introduction:

The purpose of this case study is to show how costs associated with a specific procedure are traced backwards to their source, so that a user can understand how the costs shown in IntelliMax are built up from underlying cost structure.

Consider the following report, which shows products or outputs associated with different equipment items

“Products By Equipment - Patient Measure Detail” under  
->Technology->Reporting

Double-Clicking on a cell shows the patient lines for the equipment-procedure combination:

Instance	Version_ID	Period	visit_id	patient_code	Business_Unit_Cod	Clinical_Procedure	DRG_description	Product_Group_dei	Product_Code	Product_Description	Equipment_Name	Cost_
1	1	Period 10	53774	0207144241379	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53774	0207144241379	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53710	0207144237315	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53424	020714422229	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53524	0207144228129	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53653	0207144234258	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53703	0207144237308	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53789	0207144241394	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53839	0207144244444	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53646	0207144234251	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53846	0207144244451	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53653	0207144234258	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53325	02071434165	Hospital 5	Localised study u...	Head and Neck ...	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53375	020714341855	Hospital 5	Localised study u...	Head and Neck ...	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53339	020714341619	Hospital 5	Localised study u...	Head and Neck ...	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 11	53353	020714341733	Hospital 5	Localised study u...	Head and Neck ...	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53703	0207144237308	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 05	53789	0207144241394	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53721	0207144238326	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 10	53771	0207144240376	Hospital 5	Localised study u...	Chest Pain	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe
1	1	Period 11	55659	250715345018	Hospital 5	Administration of ...	Transurethral Pro...	Radiology	FastNeutrTherap...	FastNeutrTherap...	Brachy Therapy ...	FastNe

- Double-Clicking a cell in the patient code column will bring up the patient’s details:

Product Group	Product	Service Date	Lin	Quantity	Cost Rate	Total Cost	Revenue	Discount	Profit
Visit Code : 135799 (1 item)									
Product Group : Radiology (1 item)									
Service Cost Centre : RTH08 - Oncology (1 item)									
Radiology	FastNeutrTherapySess.co	2016-02-27 09:46:00	Cost	1.0000	\$433.28	\$433.28	\$2,610.00	\$0.00	\$2,176.72

- Note that the rate for this procedure is \$433 – this case study is to show how this cost is derived.

- Note that the product shown, “FastNeutrTherapySess”, is a form of cancer treatment which uses specialized equipment. Product in this case study is understood to be a Procedure that the hospital will charge for.

## 2. The “FastNeutrTherapySess” product

Consider the following cost listing as shown in the Costing section of IntelliMax:

Code	Cost Object Type Code	Cost Obj	N	FP	W	Amount In	Amou	Rate	Qty	WF	Cap
Business Unit : Hospital 5 (4 items)											
Cost Object Type : RTH04 - Radiology (33 items)											
Cost Object Type : RTH05 - Nursing (5 items)											
Cost Object Type : RTH06 - Clinical (1 item)											
Cost Object Type : RTH08 - Oncology (1 item)											
FastNeutrTherapySess RTH08 Radiology Fa											
Business Unit : Hospital 4 (1 item)											
Business Unit : Hospital 3 (1 item)											
Business Unit : Hospital 2 (15 items)											
Business Unit : Hospital 1 (11 items)											

- Note the cost rate of \$433

The costs contributing to the total cost for this product, are shown below:

DEMO								Version: Ac - Actual Period: 2016/11 - 2008 Nov	
BU	CC/Branch	Code	Name	U'OM	Quantity	WF	WQ	Rate	Amount
Hospital 5	RTH08	FastNeutrTherapy	FastNeutronTherapySession						
<b>Bill of Activities In</b>				SVal	<b>211.00</b>	<b>1.00</b>	<b>211.00</b>	<b>\$207.97</b>	<b>\$43,882.11</b>
Hospital 5	RTH08	FastNeutronTherapy	FastNeutronTherapy	SVal	211.00	1.00	211.00	207.97	43,882.11
<b>Transfer In</b>					<b>873.00</b>	<b>1.00</b>	<b>873.00</b>	<b>\$674.45</b>	<b>\$588,791.17</b>
Hospital 5	RTH02	Brachy Therapy Syste	Brachy Therapy System	SVal	872.00	1.00	872.00	673.79	587,548.26
Hospital 5	RTH04	RadiologyNurses	RadiologyNurses	SVal	1.00	1.00	1.00	1,242.91	1,242.91
<b>Total Input</b>									<b>\$632,673.28</b>
<b>Net Amount / Cost Per Unit</b>				SVal	<b>872.00</b>	<b>1.00</b>	<b>872.00</b>	<b>\$725.54</b>	<b>\$632,673.28</b>

- Note that, in addition to the personnel costs to assist with the procedure, the biggest cost contribution comes from the Brachy Therapy System, so a drill-through to this system will be useful to understand the costs.

### 3. The Brachy Therapy System

The cost listing for the Brachy Therapy System is shown here:

Equipment - DEMO - (Ac 2016/11) - 4.0.4.29137 - admin									
Code	Name	# Of Resources	Qty	Rate	Amount In	Amount Out	Weighted		
Business Unit : Hospital 1 (3 items)			9.00	1,688,000	\$167,452.54	\$769,587.92	\$644,156.71	1,688,000	
Business Unit : Hospital 2 (3 items)			4.00	148,000	\$83,582.38	\$130,911.96	\$0.00	148,000	
Business Unit : Hospital 5 (4 items)			29.32	10,780,000	\$149,733.52	\$1,352,149.89	\$1,043,569.74	13,870,322.00	
Branch : RTH02 - Facilities Management (22 items)			22.32	10,663,000	\$120,646.36	\$1,163,827.54	\$920,554.64	13,753,322.00	
RTHRPC1	RTH HR PC1		1.00	96,000	\$105.42	\$10,120.73	\$9,682.52	96,000	
X-ray machine 1	X-ray machine 1		1.00	5,000	\$871.74	\$4,358.72	\$3,416.64	5,000	
Fluoroscope	Fluoroscope		1.00	72,000	\$62.53	\$4,501.82	\$0.00	72,000	
Portable X-Ray	Portable X-Ray		1.00	2,000	\$2,430.50	\$4,861.01	\$3,662.01	2,000	
C-arm	C-arm		1.00	45,000	\$74.71	\$3,362.11	\$0.00	45,000	
Ultrasound	Ultrasound		1.00	55,000	\$85.58	\$4,762.05	\$0.00	55,000	
Novalis	Novalis		1.00	18,000	\$216.94	\$3,904.80	\$0.00	18,000	
LINAC	LINAC		1.00	1,000	\$71,133.57	\$71,133.57	\$36,876.36	1,000	
Simulator	Simulator		1.00	1,000	\$3,857.89	\$3,857.89	\$3,229.84	1,000	
Brachy Therapy Syste	Brachy Therapy System		1.00	432,000	\$2,551.58	\$888,222.06	\$588,222.06	432,000	
Dental X-Ray	Dental X-Ray		1.00	2,000	\$6,686.38	\$13,372.76	\$12,402.14	2,000	
PET/CT	PET/CT		1.00	5,000	\$2,551.05	\$12,755.24	\$11,470.59	5,000	
SPECT	SPECT		1.00	20,000	\$259.50	\$5,189.97	\$0.00	20,000	
Thyroid uptake	Thyroid uptake		1.00	24,000	\$160.47	\$3,851.37	\$0.00	24,000	
Cyclotron	Cyclotron		1.00	24,000	\$252.23	\$6,053.57	\$0.00	24,000	
Fluoroscop 2	Fluoroscope 2		1.00	81,000	\$83.27	\$6,745.23	\$0.00	81,000	
Mammogram	Mammogram		1.00	2,000	\$3,150.86	\$6,301.72	\$4,683.07	2,000	
CT	CT		1.00	5,000	\$24,769.83	\$123,849.13	\$66,125.71	5,000	
MRI	MRI		1.32	9,689,000	\$20.02	\$255,818.55	\$180,773.70	12,779,322.00	
Bone Density	Bone Density		1.00	21,000	\$810.95	\$17,029.88	\$0.00	21,000	
Angiogram (DSI)	Angiogram (DSI)		1.00	21,000	\$364.67	\$7,658.10	\$0.00	21,000	
Cardiac Cath	Cardiac Cath		1.00	42,000	\$145.65	\$6,117.18	\$0.00	42,000	
Branch : RTH04 - Radiology (1 item)			1.00	31,000	\$712.15	\$22,076.75	\$22,076.75	31,000	
Branch : RTH07 - Support Services (5 items)			5.00	52,000	\$26,178.54	\$91,565.37	\$58,359.99	52,000	
Branch : RTH08 - Oncology (1 item)			1.00	34,000	\$2,196.48	\$74,680.23	\$42,578.36	34,000	

Which has the following associated costs:

DEMO								Version: Ac - Actual Period: 2016/11 - 2008 Nov	
BU	CC/Branch	Code	Name	U'OM	Quantity	WF	WQ	Rate	Amount
Hospital 5	RTH02	Brachy Therapy Sy	Brachy Therapy System						
<b>COC:GL Accounts</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$14,202.50</b>	<b>\$14,202.50</b>
Hospital 5	RTH03	Equipment	Equipment						14,202.50
<b>GL Accounts</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$514,061.14</b>	<b>\$514,061.14</b>
Hospital 5	RTH02	BrachyElec	Brachy Electricity and Consumables						32,340.00
Hospital 5	RTH02	EquipmentDepreciatio	Equipment Depreciation						130,006.14
Hospital 5	RTH02	EquipmentInstallatio	Equipment Installation						264,590.00
Hospital 5	RTH02	EquipmentMaintenance	Equipment Maintenance						87,125.00
<b>Transfer In</b>					<b>6.00</b>	<b>1.00</b>	<b>6.00</b>	<b>\$9,993.07</b>	<b>\$59,958.42</b>
Hospital 5	RTH04	RadiologyManager	RadiologyManager	SVal	1.00	1.00	1.00	964.10	964.10
Hospital 5	RTH04	RadiologyNurses	RadiologyNurses	SVal	1.00	1.00	1.00	1,242.91	1,242.91
Hospital 5	RTH04	RTH - RadiolInfoSys	RTH - Radiology Information System	SVal	1.00	1.00	1.00	712.15	712.15
Hospital 5	RTH04	RTHRadBlock	RTH Radiology Block	SVal	1.00	1.00	1.00	461.68	461.68
Hospital 5	RTH04	RTHRadiologists	RTHRadiologists	SVal	1.00	1.00	1.00	9,974.10	9,974.10
Hospital 5	RTH04	RTHRadTechnicians	RTH Radiology Technicians	SVal	1.00	1.00	1.00	46,603.47	46,603.47
<b>Total Input</b>									<b>\$588,222.06</b>
<b>Transfer Out</b>				SVal	<b>432.00</b>	<b>1.00</b>	<b>432.00</b>	<b>-\$1,361.63</b>	<b>-\$588,222.06</b>
Hospital 5	RTH08	FastNeutrTherapySess	FastNeutronTherapySession	SVal	431.00	1.00	431.00	1,361.63	-586,860.43
Hospital 5	RTH04	RadiologyTrmtDeliver	Radiology Treatment Delivery	SVal	1.00	1.00	1.00	1,361.63	-1,361.63
<b>Total Output</b>									<b>-\$588,222.06</b>

- Note that, in addition to direct costs for acquiring and installing the equipment, the Radiology Technicians and Radiologists make a significant contribution to the total cost of this equipment.

#### 4. Brachy Therapy System Cost Contributors

The following shows a selection of cost contributions to the Brachy Therapy System:

##### 4.1. The Radiology Technicians

Code	Name	# Of Resources	Qty	Amount In	Amount Out
Business Unit : Hospital 5 (8 items)		18.00		5,865,000.00	\$841,105.69 \$465,855.68
Branch : RTH01 - Administration (2 items)		2.00		400,000.00	\$25,824.76 \$16,912.47
Branch : RTH02 - Facilities Management (3 items)		3.00		941,000.00	\$35,331.21 \$21,665.69
Branch : RTH03 - HR (1 item)		1.00		200,000.00	\$11,588.92 \$9,466.94
Branch : RTH04 - Radiology (5 items)		5.00		185,000.00	\$342,041.41 \$190,532.43
RTHRadTechnicians	RTH Radiology Technicians	1.00		2,000.00	\$178,719.47 \$94,689.27
RadiologyManager	RadiologyManager	1.00		5,000.00	\$8,882.51 \$5,911.75
MRI Technicians	MRI Technicians	1.00		156,000.00	\$88,996.24 \$50,800.70
RTHRadiologists	RTHRadiologists	1.00		1,000.00	\$16,594.59 \$11,501.85
RadiologyNurses	RadiologyNurses	1.00		21,000.00	\$48,848.60 \$27,628.86
Branch : RTH05 - Nursing (2 items)		2.00		3,436,000.00	\$132,344.12 \$71,231.25
Branch : RTH06 - Clinical (2 items)		2.00		6,000.00	\$252,872.29 \$131,495.33
Branch : RTH07 - Support Services (2 items)		2.00		196,000.00	\$34,766.84 \$19,913.01
Branch : RTH08 - Oncology (1 item)		1.00		501,000.00	\$6,336.14 \$4,638.56

A drill-through can then be done to see how the costs of the Radiology technicians is made up:

DEMO		Personnel Cost Detail					Version: Ac - Actual Period: 2016/11 - 2008 Nov		
BU	CC/Branch	Code	Name	UOM	Quantity	WF	WQ	Rate	Amount
Hospital 5	RTH04	RTHRadTechnicia	RTH Radiology Technicians						
<b>Bill of Activities In</b>				<b>SVal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$2,118.21</b>	<b>\$2,118.21</b>
Hospital 5	RTH03	PayRTHStaff	Pay RTH Staff	SVal	1.00	1.00	1.00	2,118.21	2,118.21
<b>GL Accounts</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$84,030.20</b>	<b>\$84,030.20</b>
Hospital 5	RTH03	RTHPayroll	RTH Payroll						\$4,030.20
<b>Transfer In</b>				<b>6.00</b>	<b>1.00</b>	<b>6.00</b>	<b>6.00</b>	<b>\$1,423.48</b>	<b>\$8,540.87</b>
Hospital 5	RTH07	IT Manager	IT Manager	SVal	1.00	1.00	1.00	2,285.78	2,285.78
Hospital 5	RTH02	Mammogram	Mammogram	SVal	1.00	1.00	1.00	2,131.76	2,131.76
Hospital 5	RTH07	PC Workstations	PC Workstations	SVal	1.00	1.00	1.00	2,034.73	2,034.73
Hospital 5	RTH04	RadiologyManager	RadiologyManager	SVal	1.00	1.00	1.00	1,182.35	1,182.35
Hospital 5	RTH07	Workstation Licences	Workstation Software Licences	SVal	1.00	1.00	1.00	718.75	718.75
Hospital 5	RTH07	Workstation Support	Workstation Support	SVal	1.00	1.00	1.00	187.50	187.50
<b>Total Input</b>									<b>\$94,689.27</b>
<b>Transfer Out</b>				<b>SVal</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>-\$47,344.64</b>	<b>-\$94,689.27</b>
Hospital 5	RTH02	Brachy Therapy Syste	Brachy Therapy System	SVal	1.00	1.00	1.00	47,344.64	-47,344.64
Hospital 5	RTH02	MRI	MRI	SVal	1.00	1.00	1.00	47,344.64	-47,344.64
<b>Total Output</b>									<b>-\$94,689.27</b>
<b>Net Amount / Cost Per Unit</b>				<b>SVal</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>\$47,344.64</b>	<b>\$0.00</b>

The technician costs consists not only of the Payroll costs but also the cost of all support services the technicians receive.

##### 4.2. The Radiology Information System

Similarly, the following shows the situation for the Radiology Information System

Code	Name	# Of Resources	Qty	Amount In	Amount	Weighted Qty	BookValue	Depreciation	Cost To Co
Business Unit : Hospital 1 (3 items)		9.00		1,688,000.00	\$769,587.92	\$644.15	1,688,000.00	0.00	5.00
Business Unit : Hospital 2 (3 items)		4.00		148,000.00	\$130,911.96	\$0.00	148,000.00	0.00	0.00
Business Unit : Hospital 5 (4 items)		29.27		678,000.00	\$1,864,170.79	\$1,046.1	684,451.00	8,029,300.00	1,147,902.00
Branch : RTH02 - Facilities Management (22 items)		22.27		568,000.00	\$1,672,697.82	\$919.97	574,451.00	7,693,800.00	1,047,717.00
Branch : RTH04 - Radiology (1 item)		1.00		21,000.00	\$4,616.79	\$4,616.79	21,000.00	20,000.00	0.00
RTH - RadiologyInfoSys	RTH - Radiology Information System	1.00		21,000.00	\$4,616.79	\$4,616.79	21,000.00	20,000.00	0.00
Branch : RTH07 - Support Services (5 items)		5.00		50,000.00	\$112,103.20	\$78,897....	50,000.00	70,500.00	3,750.00
Branch : RTH08 - Oncology (1 item)		1.00		39,000.00	\$74,752.98	\$42,651....	39,000.00	245,000.00	11,245.00

- Note that the Radiology Information System takes costs from various IT-related sources, and passes those costs on to various kinds of equipment that use the Radiology Information System for storage, communication and analysis.

### 4.3. The Radiology Block (Premises)

This is the cost associated with the premises which houses the equipment

Code	Name	Qty	# Of Resources	Weighted Qty	Amount In	Amount Out
Business Unit : Hospital 1 (1 item)		9.0000		1.00	9.0000	\$109,647.64
Business Unit : Hospital 2 (1 item)		4.0000		1.00	4.0000	\$66,835.95
Business Unit : Hospital 4 (1 item)		2.0000		1.00	2.0000	\$54,823.82
Business Unit : Hospital 5 (7 items)		54.0000		8.00	54.0000	\$73,868.64
Branch : RTH01 - Administration (1 item)		3.0000		1.00	3.0000	\$9,233.58
Branch : RTH03 - HR (1 item)		1.0000		1.00	1.0000	\$9,233.58
Branch : RTH04 - Radiology (1 item)		20.0000		1.00	20.0000	\$9,233.58
<b>RTHRadBlock</b>	<b>RTH Radiology Block</b>	<b>20.0000</b>		<b>1.00</b>	<b>20.0000</b>	<b>\$9,233.58</b>
Branch : RTH05 - Nursing (1 item)		23.0000		1.00	23.0000	\$9,233.58
Branch : RTH06 - Clinical (1 item)		1.0000		1.00	1.0000	\$9,233.58
Branch : RTH07 - Support Services (2 items)		5.0000		2.00	5.0000	\$18,467.16
Branch : RTH08 - Oncology (1 item)		1.0000		1.00	1.0000	\$9,233.58

DEMO		Facilities Cost Detail						Version: Ac - Actual Period: 2016/11 - 2008 Nov		
BU	CC/Branch	Code	Name	UOM	Quantity	WF	WQ	Rate	Amount	
Hospital 5	RTH04	RTHRadBlock	RTH Radiology Block							
<b>Transfer In</b>					<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$9,233.58</b>	<b>\$9,233.58</b>	
Hospital 5	RTH02	Buildings-Hospital 5	Buildings - Hospital 5	SVal	1.00	1.00	1.00	9,233.58	9,233.58	
<b>Total Input</b>									<b>\$9,233.58</b>	
<b>Transfer Out</b>					<b>SVal</b>	<b>20.00</b>	<b>1.00</b>	<b>20.00</b>	<b>-\$461.68</b>	<b>-\$9,233.58</b>
Hospital 5	RTH02	Angiogram (DSI)	Angiogram (DSI)	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Bone Density	Bone Density	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Brachy Therapy Syste	Brachy Therapy System	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Cardiac Cath	Cardiac Cath	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	C-arm	C-arm	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	CT	CT	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Cyclotron	Cyclotron	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Fluoroscop 2	Fluoroscope 2	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Fluoroscope	Fluoroscope	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	LINAC	LINAC	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Mammogram	Mammogram	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	MRI	MRI	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Novalis	Novalis	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	PET/CT	PET/CT	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Portable X-Ray	Portable X-Ray	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Simulator	Simulator	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	SPECT	SPECT	SVal	1.00	1.00	1.00	461.68	-461.68	
Hospital 5	RTH02	Thyroid uptake	Thyroid uptake	SVal	1.00	1.00	1.00	461.68	-461.68	

- The Radiology Block takes costs from Hospital 5 Buildings, which in turn, takes the kind of costs one would expect to see for buildings:

DEMO		Facilities Cost Detail					Version: Ac- Actual Period: 2016/11 - 2008 Nov		
BU	CC/Branch	Code	Name	UOM	Quantity	WF	WQ	Rate	Amount
Hospital 5	RTH04	RTHRadBlock	RTH Radiology Block						
<b>Transfer In</b>					<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$9,233.58</b>	<b>\$9,233.58</b>
Hospital 5	RTH02	Buildings-Hospital 5	Buildings - Hospital 5	SVal	1.00	1.00	1.00	9,233.58	9,233.58
<b>Total Input</b>									<b>\$9,233.58</b>
<b>Transfer Out</b>				<b>SVal</b>	<b>742.00</b>	<b>1.00</b>	<b>742.00</b>	<b>-\$12.44</b>	<b>-\$9,233.58</b>
Hospital 5	RTH02	Angiogram (DSD)	Angiogram (DSD)	SVal	20.00	1.00	20.00	12.44	-248.88
Hospital 5	RTH02	Bone Density	Bone Density	SVal	10.00	1.00	10.00	12.44	-124.44
Hospital 5	RTH02	Brachy Therapy Syste	Brachy Therapy System	SVal	110.00	1.00	110.00	12.44	-1,368.86
Hospital 5	RTH02	Cardiac Cath	Cardiac Cath	SVal	16.00	1.00	16.00	12.44	-199.11
Hospital 5	RTH02	C-arm	C-arm	SVal	24.00	1.00	24.00	12.44	-298.66
Hospital 5	RTH02	CT	CT	SVal	23.00	1.00	23.00	12.44	-286.22
Hospital 5	RTH02	Cyclotron	Cyclotron	SVal	22.00	1.00	22.00	12.44	-273.77
Hospital 5	RTH02	Fluoroscop 2	Fluoroscope 2	SVal	45.00	1.00	45.00	12.44	-559.99
Hospital 5	RTH02	Fluoroscope	Fluoroscope	SVal	52.00	1.00	52.00	12.44	-647.10
Hospital 5	RTH02	LINAC	LINAC	SVal	100.00	1.00	100.00	12.44	-1,244.42
Hospital 5	RTH02	Mammogram	Mammogram	SVal	43.00	1.00	43.00	12.44	-535.10
Hospital 5	RTH02	MRI	MRI	SVal	44.00	1.00	44.00	12.44	-547.54
Hospital 5	RTH02	Novalis	Novalis	SVal	10.00	1.00	10.00	12.44	-124.44
Hospital 5	RTH02	PET/CT	PET/CT	SVal	18.00	1.00	18.00	12.44	-224.00
Hospital 5	RTH02	Protoble X-Ray	Protoble X-Ray	SVal	64.00	1.00	64.00	12.44	-796.43
Hospital 5	RTH02	Simulator	Simulator	SVal	10.00	1.00	10.00	12.44	-124.44
Hospital 5	RTH02	SPECT	SPECT	SVal	22.00	1.00	22.00	12.44	-273.77
Hospital 5	RTH02	Thyroid uptake	Thyroid uptake	SVal	54.00	1.00	54.00	12.44	-671.99
Hospital 5	RTH02	Ultrasound	Ultrasound	SVal	34.00	1.00	34.00	12.44	-423.10
Hospital 5	RTH02	X-ray machine 1	X-ray machine 1	SVal	21.00	1.00	21.00	12.44	-261.53
<b>Total Output</b>									<b>-\$9,233.58</b>

- Note that, upon reaching the GL accounts, the chain of costs has reached the point where the cost enters the IntelliMax costing system.

## 5. Conclusion

IntelliMax allows a user to trace costs from specific procedures (or products) that took place during a particular patient's visit, through intermediate steps, all the way back to the original General Ledger accounts which record the costs the Hospital has to cover in order to provide the service in question.