

## Contribution Margin Worksheet

Primary CPT® Code	Description	Reimbursement				Estimated Weighted Average Reimbursement	Annual Volume			Estimated Revenue		
		Commercial 1	Commercial 2	Commercial 3	MCR		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
26055	Trigger Finger Release	\$856	\$891	\$1,141	\$713	\$861	250	258	268	\$215,236.88	\$221,693.98	\$230,303.46
64721	Carpal Tunnel Release	\$956	\$996	\$1,275	\$797	\$962	250	258	268	\$240,594.38	\$247,812.21	\$257,435.98
29821	Shoulder Arthroscopy	\$1,543	\$1,608	\$2,058	\$1,286	\$1,553	150	155	161	\$232,926.75	\$239,914.55	\$249,231.62
29827	RCR	\$3,364	\$3,504	\$4,485	\$2,803	\$3,385	75	77	80	\$253,846.69	\$261,462.09	\$271,615.96
29881	Knee Arthroscopy	\$1,543	\$1,608	\$2,058	\$1,286	\$1,553	200	206	214	\$310,569.00	\$319,886.07	\$332,308.83
25607	Distal Radius Fx Repair	\$4,844	\$5,046	\$6,459	\$4,037	\$4,875	50	52	54	\$243,733.88	\$251,045.89	\$260,795.25
28298	Bunionectomy	\$3,364	\$3,504	\$4,485	\$2,803	\$3,385	100	103	107	\$338,462.25	\$348,616.12	\$362,154.61
27447	TKA	\$10,332	\$10,763	\$13,776	\$8,610	\$10,397	250	258	268	\$2,599,143.75	\$2,677,118.06	\$2,781,083.81
29888	Repair of ACL	\$4,648	\$4,841	\$6,197	\$3,873	\$4,677	100	103	107	\$467,664.75	\$481,694.69	\$500,401.28
64718	Transposition of Nerve	\$956	\$996	\$1,275	\$797	\$962	50	52	54	\$48,118.88	\$49,562.44	\$51,487.20
TOTAL										\$4,950,297	\$5,098,806	\$5,296,818

Primary CPT® Code	Description	Direct Case Cost	Average OR Time (min)	OR Staff Cost per Hour	OR Personnel Cost	Total Cost per Case	Annual Contribution Margin  (Revenue per case - Total Cost per case) x Annual Volume	Year 1	Year 2	Year 3
26055	Trigger Finger Release	\$85	30	\$66	\$33	\$118		\$185,737	\$191,309	\$198,738
64721	Carpal Tunnel Release	\$180	45	\$66	\$50	\$230	\$183,219	\$188,716	\$196,045	
29821	Shoulder Arthroscopy	\$386	60	\$66	\$66	\$452	\$165,127	\$170,081	\$176,686	
29827	RCR	\$1,850	100	\$110	\$183	\$2,033	\$101,347	\$104,387	\$108,441	
29881	Knee Arthroscopy	\$340	60	\$66	\$66	\$406	\$229,369	\$236,250	\$245,425	
25607	Distal Radius Fx Repair	\$2,450	75	\$66	\$83	\$2,533	\$117,109	\$120,622	\$125,306	
28298	Bunionectomy	\$1,200	60	\$66	\$66	\$1,266	\$211,862	\$218,218	\$226,693	
27447	TKA	\$6,600	90	\$110	\$165	\$6,765	\$907,894	\$935,131	\$971,446	
29888	Repair of ACL	\$1,950	90	\$110	\$165	\$2,115	\$256,165	\$263,850	\$274,096	
64718	Transposition of Nerve	\$150	60	\$66	\$66	\$216	\$37,319	\$38,438	\$39,931	
TOTAL								\$2,395,147	\$2,467,002	\$2,562,807