

Executive Facts
Sunny Day Hospice
Period: YTD December



	Hospice Segment	IP Unit Segment	Palliative Segment	Organization Total	Org NPR%	MVI Model Org NPR%	Net Patient Revenue% (NPR%)			Patient-Day Amounts			
							Hospice	IP Unit	Palliative	Hospice	IP Unit	Palliative	
ADC	110	19	14	142									
Breakeven ADC	90	3	0										
Net Revenue	4,651,901	4,906,353	890,484	10,448,739	100%	100%	100%	100%	100%	116.30	700.91	178.10	
Direct Labor	1,945,537	3,352,324	796,359	6,094,220	58%	38%	41.8%	68.3%	89.4%	48.64	478.90	159.27	
Patient-Related	1,226,076	685,028	176,045	2,087,149	20%	18%	26.4%	14.0%	19.8%	30.65	97.86	35.21	
Total	3,171,614	4,037,352	972,403	8,181,369	78%	56%	68.2%	82.3%	109.2%	79.29	576.76	194.48	
Contribution Margin	1,480,288	869,002	(81,919)	2,267,370	22%	44%	31.8%	17.7%	-9.2%	37.01	124.14	(16.38)	
Indirect Expenses	1,267,364	132,736	122,150	1,522,249	15%	30%	27.2%	2.7%	13.7%	31.68	18.96	24.43	
Net Operational Income	212,924	736,266	(204,069)	745,121	7%	14%	4.6%	15.0%	-22.9%	5.32	105.18	(40.81)	
Development Income				358,912	3%		Cost Per Visit			Average Visit Duration			
Development Expenses Net				(133,297)	-1%		Discipline	Hospice	IP Unit	Palliative	Hospice	IP Unit	Palliative
Other Programs (Net)				55,581	1%		RN	291.71	133.84	855.73	2:40	0:18	1:02
Special Bereavement Svc				4,155	0%		LPN	41.68	10.30	-	2:08	0:21	0:55
Investment & Interest Inc.				6,978	0%		HHA/CNA	89.52	146.70	1,610.63	1:12	1:12	1:12
Net Income				1,037,450	10%		SW	170.34	72.17	249.98	1:20	1:20	1:10
							Spiritual Care	122.77	323.36	1,236.76	1:12	1:20	1:20
							Physician/NP	133.27	-	580.09	2:00	0:24	0:30
							On-Call	262.14	-	4,207.75	1:30	1:30	1:06
Direct Labor				6,094,220	87%		Admissions	15.41	3.77	384.32	1:02	1:06	1:12
Indirect Labor				947,304	13%		Bereavement	195.30	7.82	605.84	0:54	0:54	1:00
Total Labor				7,041,524	100%		Volunteer	1,298.16	38.58	86.98	1:04	0:46	1:06
Total Benefits and as a Percent of Salaries				1,077,548	19%								
Benefits - Health and Wellness				708,476	12%								
Benefits - Payroll Taxes				246,716	4%								
Benefits - Retirement				54,891	1%								
Benefits - All Other				67,465	1%								
Development Return Ratio				2.69									
Revenue Per Payroll Dollar				1.48									
Days in Accounts Receivable				62.98									
Days in Accounts Payable				59.65									
Days of Cash on Hand				88.43									

Answers the question "could we make it without community support?"

This number represents the "net" effect of extracurricular programs.

We like to see Salary & Wages at 70/30%. 65/35% is average. 60/40% is usually trouble. However, may be OK depending upon other factors.

Total Benefits typically run between 22% to 25%.

Average Development Ratios are \$3-\$4.

Breakeven Analysis and Contribution Margin Report

Sunny Day Hospice

Period: YTD December

Breakeven Number

Breakeven Number of Hospice Homecare Patient-Days	32,769
Breakeven Number of Hospice Unit Patient-Days	1,004
Breakeven Number of Palliative Care Visits	(14,870)

ADC Needed to Achieve BE	Actual ADC
90	110
3	19
0	14

Service Mix

Hospice Homecare	76.9%
Hospice Unit	13.5%
Palliative Care	9.6%
Total	100%

Average Net Revenue

Average Net Hospice Homecare Revenue Per Patient-Day	117.97
Average Net Hospice Unit Revenue Per Patient-Day	708.97
Average Net Palliative Care Revenue Per Visit	186.27
Weighted Average Net Revenue Per Unit	<u>204.09</u>

Variable Costs

Average Variable Costs Per Hospice Homecare Patient-Day	79.29
Average Variable Costs Per Hospice Unit Patient-Day	576.76
Average Variable Costs Per Palliative Care Visit	194.48
Weighted Average Variable Costs Per Unit	<u>157.33</u>

Organizational Fixed Costs

1,522,249.20

Contribution Margin

Hospice - Homecare	1,480,288
Hospice - Inpatient Unit	869,002
Palliative Care	(81,919)
Total Contribution	<u>2,267,370</u>
Less: Total Indirect Allocated Expenses	1,522,249
Net Operating Income	745,121
Less Development Costs	133,297
Add Support & Fundraising Income	358,912
Other Program Net Income	55,581
Special Bereavement Program	4,155
Add Investment, Interest, & Other Income	6,978
Total Organization Net Income	<u>1,037,450</u>
Minimum Target Amount to be Contributed from Fundraising	<u>-</u>

Here is what your "extracurricular" programs are netting. If the amount is in brackets, you are losing money.

Return on Development Expenditures

2.69

(Amount contributed for each dollar spent)

Not needing any community support is always good.

Cost Composition Report - Based on Net Patient Revenue

Sunny Day Hospice

Period: YTD December



	Amounts: Revenue & Costs			Organization		Actual Net Patient Revenue% (NPR%)			Model Net Patient Revenue% (NPR%)			Efficiency Variance		
	Hospice Homecare	Inpatient Unit	Palliative Care	Total	NPR%	Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care
Gross Patient Revenue	5,226,340	5,121,955	906,512	11,254,807	107.7%	112.3%	104.4%	101.8%						
Revenue Adjustments	(574,438)	(215,601)	(16,028)	(806,068)	-7.7%	-12.3%	-4.4%	-1.8%						
Net Revenue	4,651,901	4,906,353	890,484	10,448,739	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
Direct Labor														
Nurses	954,704	2,277,400	347,792	3,579,896	34.3%	20.5%	46.4%	39.1%	33.7%	52.5%	36.1%	(612,115)	(297,603)	26,107
HHA/CNA	328,770	927,653	77,928	1,334,351	12.8%	7.1%	18.9%	8.8%	3.1%	6.7%	8.6%	186,640	598,540	1,108
SW	193,488	129,975	82,881	406,345	3.9%	4.2%	2.6%	9.3%	2.7%	2.7%	9.7%	65,571	(4,596)	(3,541)
Spiritual Care	71,470	60,114	13,516	145,100	1.4%	1.5%	1.2%	1.5%	3.4%	1.4%	4.3%	(86,453)	(8,146)	(24,894)
Physician/NP (net)	9,733	(56,462)	127,896	81,167	0.8%	0.2%	-1.2%	14.4%	1.7%	1.0%	1.1%	(70,808)	(105,219)	118,294
On-Call	203,858	-	24,250	228,107	2.2%	4.4%	0.0%	2.7%	2.0%	0.9%	6.5%	112,894	(42,663)	(33,366)
Admissions	36,791	-	239	37,031	0.4%	0.8%	0.0%	0.0%	1.6%	0.4%	4.3%	(39,959)	(19,767)	(38,171)
Bereavement	76,547	-	103,666	180,213	1.7%	1.6%	0.0%	11.6%	1.7%	0.3%	4.6%	(3,046)	(16,252)	62,512
Volunteer	70,176	13,644	18,190	102,011	1.0%	1.5%	0.3%	2.0%	1.2%	0.4%	4.3%	13,324	(3,908)	(20,220)
Triage	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	-
Total	1,945,537	3,352,324	796,359	6,094,220	58.3%	41.8%	68.3%	89.4%	51.2%	66.3%	79.6%	(433,952)	100,385	87,830
Direct Patient-Related Expenses														
Ambulance	21,233	47,384	3,484	72,101	0.7%	0.5%	1.0%	0.4%	0.4%	1.2%	0.4%	1,695	(12,964)	(78)
Bio Hazardous	207	207	-	414	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(258)	(283)	(89)
Crisis Care (net)	5,364	-	-	5,364	0.1%	0.1%	0.0%	0.0%	2.3%	0.0%	0.0%	(100,699)	-	-
Dietary & Dietary Labor	-	59,374	-	59,374	0.6%	0.0%	1.2%	0.0%	3.3%	6.4%	0.3%	(154,443)	(253,651)	(2,226)
DME	211,840	50,000	101,762	363,602	3.5%	4.6%	1.0%	11.4%	4.2%	0.6%	3.6%	16,925	20,562	69,526
ER	1,562	1,038	599	3,198	0.0%	0.0%	0.0%	0.1%	0.1%	1.3%	0.1%	(3,090)	(60,292)	(292)
Food & Kitchen Labor	-	75,000	-	75,000	0.7%	0.0%	1.5%	0.0%	0.0%	2.1%	0.7%	-	(25,580)	(6,411)
Imaging	14,748	4,596	-	19,344	0.2%	0.3%	0.1%	0.0%	0.3%	0.1%	0.3%	(1,068)	1,162	(2,939)
Lab	3,763	1,871	-	5,634	0.1%	0.1%	0.0%	0.0%	0.4%	0.2%	0.2%	(15,775)	(5,489)	(1,603)
Linen	-	-	-	-	-	0.0%	0.0%	0.0%	0.8%	1.3%	0.0%	(34,889)	(65,745)	-
Medical Supplies	107,944	100,000	-	207,944	2.0%	2.3%	2.0%	0.0%	1.7%	2.3%	1.3%	29,792	(11,374)	(11,576)
Mileage	185,076	32,592	67,666	285,334	2.7%	4.0%	0.7%	7.6%	4.9%	3.8%	2.4%	(41,472)	(154,341)	46,740
Mobile Phone	16,192	7,985	1,978	26,156	0.3%	0.3%	0.2%	0.2%	0.2%	0.8%	0.2%	5,028	(28,812)	(70)
Other	90	90	-	180	0.0%	0.0%	0.0%	0.0%	2.0%	0.6%	5.2%	(92,948)	(30,329)	(46,305)
Outpatient	-	2,977	-	2,977	0.0%	0.0%	0.1%	0.0%	0.5%	1.7%	0.4%	(21,399)	(79,449)	(3,918)
Oxygen (for Unit Only)	-	23,000	-	23,000	0.2%	0.0%	0.5%	0.0%	0.0%	0.5%	0.0%	-	(1,041)	-
Pagers	3,757	3,268	499	7,524	0.1%	0.1%	0.1%	0.1%	0.1%	1.0%	0.1%	35	(45,796)	(213)
Pharmacy	557,827	233,672	-	791,499	7.6%	12.0%	4.8%	0.0%	14.0%	4.9%	8.1%	(93,440)	(7,230)	(72,307)
Therapies PT/OT/ST	95,531	41,973	56	137,560	1.3%	2.1%	0.9%	0.0%	1.7%	0.3%	0.6%	17,379	28,726	(5,554)
Therapies Chemo	-	-	-	-	-	0.0%	0.0%	0.0%	1.7%	0.3%	0.6%	(78,152)	(13,247)	(5,610)
Therapies IV/Biol and Other	-	-	-	-	-	0.0%	0.0%	0.0%	1.7%	0.3%	0.6%	(78,152)	(13,247)	(5,610)
Therapies PT/OT/ST Labor	-	-	-	-	-	0.0%	0.0%	0.0%	1.7%	0.3%	0.6%	(78,152)	(13,247)	(5,610)
Pass-Through (net)	942	-	-	942	0.0%	0.0%	0.0%	0.0%	8.7%	0.0%	0.8%	(405,634)	-	(7,213)
Total	1,226,076	685,028	176,045	2,087,149	20.0%	26.4%	14.0%	19.8%	50.6%	29.7%	26.7%	(1,128,716)	(771,669)	(61,358)
Total Direct Expense	3,171,614	4,037,352	972,403	8,181,369	78.3%	68.2%	82.3%	109.2%	101.8%	96.0%	106.2%	(1,562,668)	(671,283)	26,471
Allocation based on this System	1,267,364	132,736	122,150	1,522,249	14.6%	27.2%	2.7%	13.7%	27.2%	2.7%	13.7%	-	-	-
Total of Direct and Indirect	4,438,977	4,170,088	1,094,553	9,703,618	92.9%	95.4%	85.0%	122.9%	129.0%	98.7%	119.9%	(1,562,668)	(671,283)	26,471
Operational Net Gain or Loss Percentage based on Net Patient Revenue					7.1%	4.6%	15.0%	-22.9%	-29.0%	1.3%	-19.9%	1,562,668	671,283	(26,471)

Segment Contribution

Traceable Net Revenue	100.0%	100.0%	100.0%
Less Direct Costs	68.2%	82.3%	109.2%
Contribution	31.8%	17.7%	-9.2%
Less Allocation	27.2%	2.7%	13.7%
Residual Income	4.6%	15.0%	-22.9%

7/10/2017

Patient-Day Costing Method & Business Segment Costs

Sunny Day Hospice
Period: YTD December



Gross Patient Revenue
Revenue Adjustments
Net Revenue

Direct Labor
Nurses
HHA/CNA
SW
Spiritual Care
Physician/NP (net)
On-Call
Admissions
Bereavement
Volunteer
Triage
Total

Direct Patient-Related Expenses

Ambulance
Bio Hazardous
Crisis Care (net)
Dietary & Dietary Labor
DME
ER
Food & Kitchen Labor
Imaging
Lab
Linen
Medical Supplies
Mileage
Mobile Phone
Other
Outpatient
Oxygen (for Unit Only)
Pagors
Pharmacy
Therapies PT/OT/ST
Therapies Chemo
Therapies IV/Biol and Other
Therapies PT/OT/ST Labor
Pass-Through (net)
Total

Total Direct Expense

Contribution Margin

Allocation of Indirect Costs - Various Methods

Optional Allocation based on Hours
Optional Allocation based on %
Optional Allocation based on Costs
Optional Allocation based on Patient-Days

[Allocation based on this System](#)

Total Costs Per Day by Various Allocation Methods

Optional Allocation based on Hours
Optional Allocation based on %
Optional Allocation based on Costs
Optional Allocation based on Patient-Days
Allocation based on this System

Net Gain or Loss Per Patient-Day

Control:

[Segment Contribution](#)

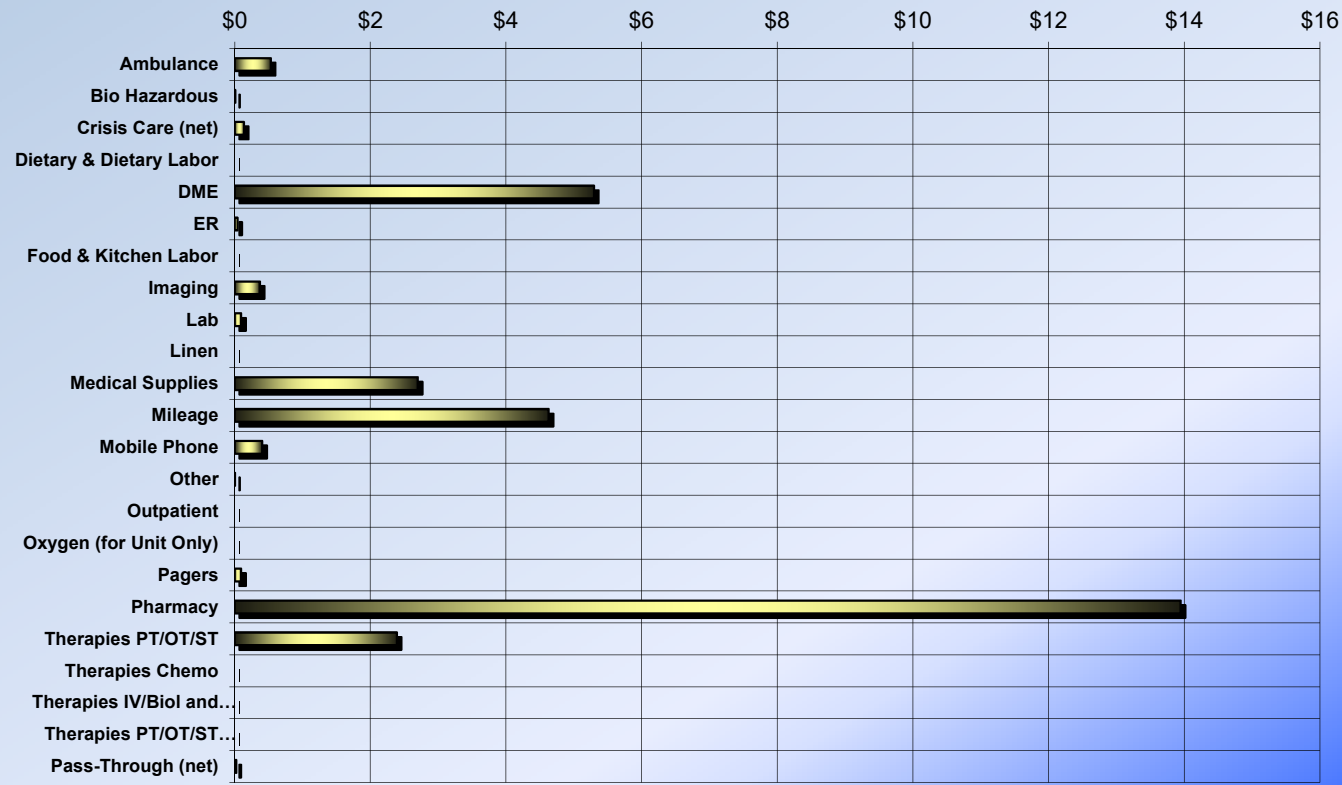
Traceable Net Revenue
Less Direct Costs
Contribution
Less Allocation
Net Operational Income

	Patient-Days				Organization PPD Total	Patient-Day Amounts			Model Patient-Day Amount			Efficiency Variance		
	40,000	7,000	5,000	Total		Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care
	40,000	7,000	5,000	52,000										
Amounts: Revenue & Costs														
Gross Patient Revenue	5,226,340	5,121,955	906,512	11,254,807	216.44	130.66	731.71	181.30						
Revenue Adjustments	(574,438)	(215,601)	(16,028)	(806,068)	(15.50)	(14.36)	(30.80)	(3.21)						
Net Revenue	4,651,901	4,906,353	890,484	10,448,739	201	116.30	700.91	178.10	120.00	737.88	170.00	(148,099)	(258,807)	40,484
Direct Labor														
Nurses	954,704	2,277,400	347,792	3,579,896	68.84	23.87	325.34	69.56	40.42	387.26	61.41	(612,115)	(297,603)	26,107
HHA/CNA	328,770	927,653	77,928	1,334,351	25.66	8.22	132.52	15.59	3.67	49.50	14.67	186,640	598,540	1,108
SW	193,488	129,975	82,881	406,345	7.81	4.84	18.57	16.58	3.30	20.24	16.50	65,571	(4,596)	(3,541)
Spiritual Care	71,470	60,114	13,516	145,100	2.79	1.79	8.59	2.70	4.07	10.27	7.33	(86,453)	(8,146)	(24,894)
Physician/NP (net)	9,733	(56,462)	127,896	81,167	1.56	0.24	(8.07)	25.58	2.08	7.33	1.83	(70,808)	(105,219)	118,294
On-Call	203,858	24,250	-	228,107	4.39	5.10	-	4.85	2.35	6.42	11.00	112,894	(42,663)	(33,366)
Admissions	36,791	-	239	37,031	0.71	0.92	-	0.05	1.98	2.97	7.33	(39,959)	(19,767)	(38,171)
Bereavement	76,547	-	103,666	180,213	3.47	1.91	-	20.73	2.05	2.44	7.86	(3,046)	(16,252)	62,512
Volunteer	70,176	13,644	18,190	102,011	1.96	1.75	1.95	3.64	1.47	2.64	7.33	13,324	(3,908)	(20,220)
Triage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,945,537	3,352,324	796,359	6,094,220	117.20	48.64	478.90	159.27	61.38	489.07	135.26	(433,952)	100,385	87,830
Direct Patient-Related Expenses														
Ambulance	21,233	47,384	3,484	72,101	1.39	0.53	6.77	0.70	0.50	9.08	0.68	1,695	(12,964)	(78)
Bio Hazardous	207	207	-	414	0.01	0.01	0.03	-	0.01	0.07	0.02	(258)	(283)	(89)
Crisis Care (net)	5,364	-	-	5,364	0.10	0.13	-	-	2.74	-	-	(100,699)	-	-
Dietary & Dietary Labor	-	59,374	-	59,374	1.14	-	8.48	-	3.98	47.08	0.43	(154,443)	(253,651)	(2,226)
DME	211,840	50,000	101,762	363,602	6.99	5.30	7.14	20.35	5.03	4.43	6.15	16,925	20,562	69,526
ER	1,562	1,038	599	3,198	0.06	0.04	0.15	0.12	0.12	9.22	0.17	(3,090)	(60,292)	(292)
Food & Kitchen Labor	-	75,000	-	75,000	1.44	-	10.71	-	-	15.13	1.22	-	(25,580)	(6,411)
Imaging	14,748	4,596	-	19,344	0.37	0.37	0.66	-	0.41	0.52	0.56	(1,068)	1,162	(2,939)
Lab	3,763	1,871	-	5,634	0.11	0.09	0.27	-	0.50	1.11	0.31	(15,775)	(5,489)	(1,603)
Linen	-	-	-	-	-	-	-	-	0.90	9.89	-	(34,889)	(65,745)	-
Medical Supplies	107,944	100,000	-	207,944	4.00	2.70	14.29	-	2.02	16.75	2.21	29,792	(11,374)	(11,576)
Mileage	185,076	32,592	67,666	285,334	5.49	4.63	4.66	13.53	5.84	28.11	4.00	(41,472)	(154,341)	46,740
Mobile Phone	16,192	7,985	1,978	26,156	0.50	0.40	1.14	0.40	0.29	5.53	0.39	5,028	(28,812)	(70)
Other	90	90	-	180	0.00	0.00	0.01	-	2.40	4.57	8.84	(92,948)	(30,329)	(46,305)
Outpatient	-	2,977	-	2,977	0.06	-	0.43	-	0.55	12.40	0.75	(21,399)	(79,449)	(3,918)
Oxygen (for Unit Only)	-	23,000	-	23,000	0.44	-	3.29	-	-	3.62	-	-	(1,041)	-
Pagors	3,757	3,268	499	7,524	0.14	0.09	0.47	0.10	0.10	7.38	0.14	35	(45,796)	(213)
Pharmacy	557,827	233,672	-	791,499	15.22	13.95	33.38	-	16.80	36.23	13.80	(93,440)	(7,230)	(72,307)
Therapies PT/OT/ST	95,531	41,973	56	137,560	2.65	2.39	6.00	0.01	2.02	1.99	1.07	17,379	28,726	(5,554)
Therapies Chemo	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Therapies IV/Biol and Other	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Therapies PT/OT/ST Labor	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Pass-Through (net)	942	-	-	942	0.02	0.02	-	-	10.49	-	1.38	(405,634)	-	(7,213)
Total	1,226,076	685,028	176,045	2,087,149	40.14	30.65	97.86	35.21	60.74	219.08	45.32	(1,128,716)	(771,669)	(61,358)
Total Direct Expense	3,171,614	4,037,352	972,403	8,181,369	157.33	79.29	576.76	194.48	122.13	708.14	180.59	(1,562,668)	(671,283)	26,471
Contribution Margin	1,480,288	869,002	(81,919)	2,267,370	43.60	37.01	124.14	(16.38)	(2.13)	29.74	(10.59)	1,414,570	412,477	14,013
Allocation of Indirect Costs - Various Methods														
Optional Allocation based on Hours	1,522,249	-	-	1,522,249	29.27	38.06	-	-						
Optional Allocation based on %	1,522,249	-	-	1,522,249	29.27	38.06	-	-						
Optional Allocation based on Costs	590,120	751,201	180,928	1,522,249	29.27	14.75	107.31	36.19						
Optional Allocation based on Patient-Days	1,170,961	204,918	146,370	1,522,249	29.27	29.27	29.27	29.27						
Allocation based on this System	1,267,364	132,736	122,150	1,522,249	29.27	31.68	18.96	24.43	32.69	19.96	23.32	(40,348)	(7,002)	5,553
Total Costs Per Day by Various Allocation Methods														
Optional Allocation based on Hours	4,693,863	4,037,352	972,403	9,703,618	186.61	117.35	576.76	194.48						
Optional Allocation based on %	4,693,863	4,037,352	972,403	9,703,618	186.61	117.35	576.76	194.48						
Optional Allocation based on Costs	3,761,734	4,788,553	1,153,331	9,703,618	186.61	94.04	684.08	230.67						
Optional Allocation based on Patient-Days	4,342,575	4,242,270	1,118,773	9,703,618	186.61	108.56	606.04	223.75						
Allocation based on this System	4,438,977	4,170,088	1,094,553	9,703,618	186.61	110.97	595.73	218.91	154.82	728.11	203.90	(1,753,738)	(926,662)	75,030
Net Gain or Loss Per Patient-Day						5.32	105.18	(40.81)	(34.82)	9.77	(33.90)	1,605,639	667,856	(34,545)
Control:														
Segment Contribution														
Traceable Net Revenue	4,651,901	4,906,353	890,484	10,448,739										
Less Direct Costs	3,171,614	4,037,352	972,403	8,181,369										
Contribution	1,480,288	869,002	(81,919)	2,267,370										
Less Allocation	1,267,364	132,736	122,150	1,522,249										
Net Operational Income	212,924	736,266	(204,069)	745,121										

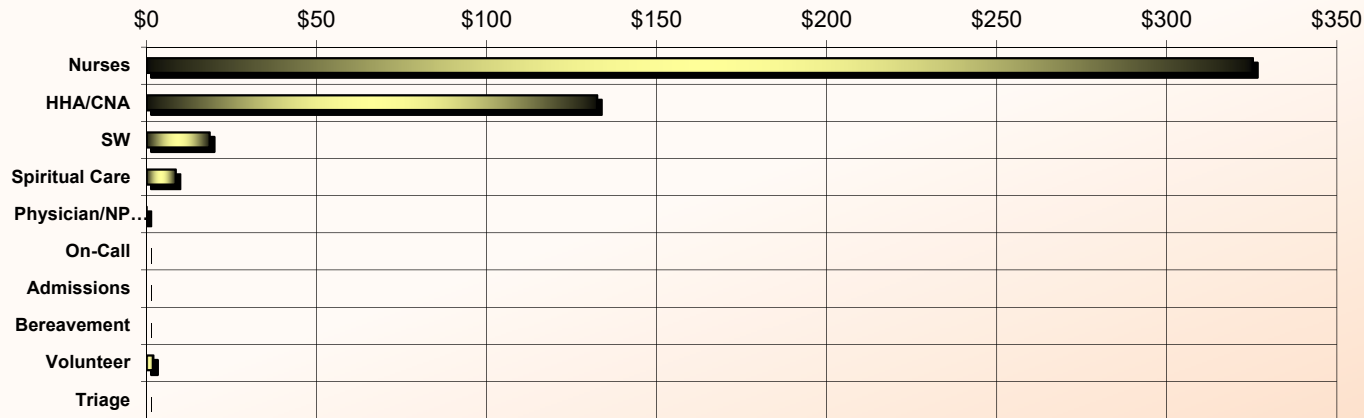
Hospice Direct Labor Per Patient-Day



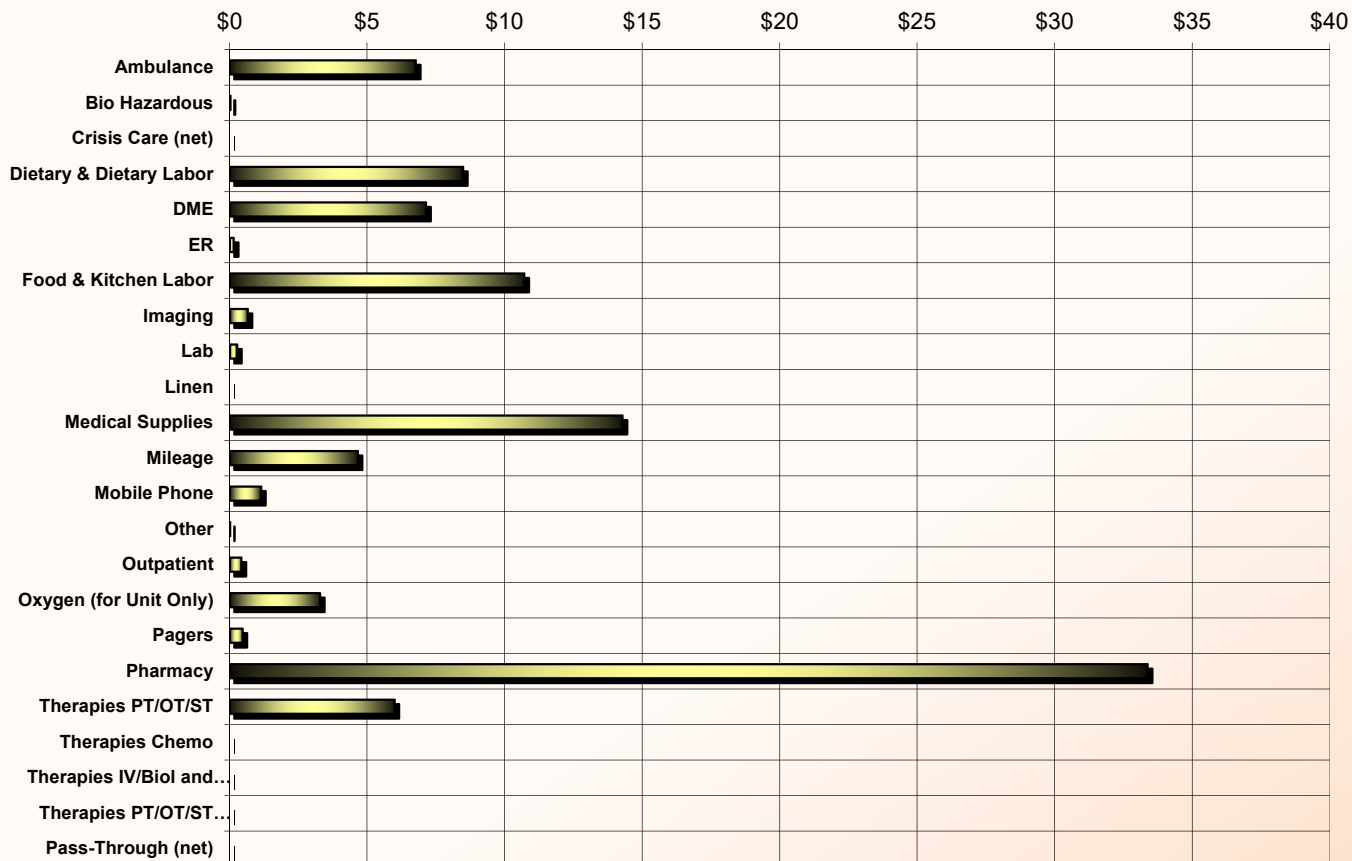
Hospice Direct Patient-Related Expenses Per Patient-Day



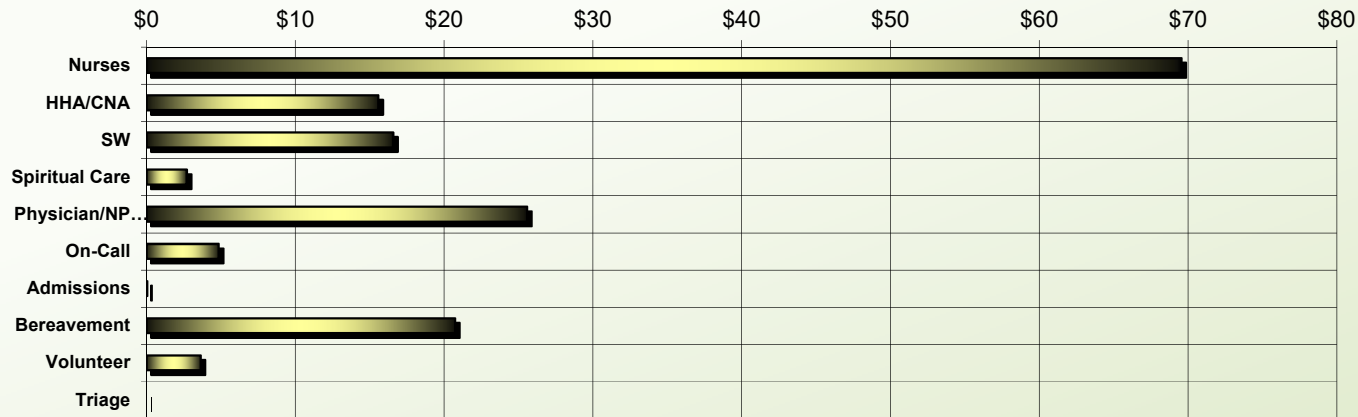
IP Unit Direct Labor Per Patient-Day



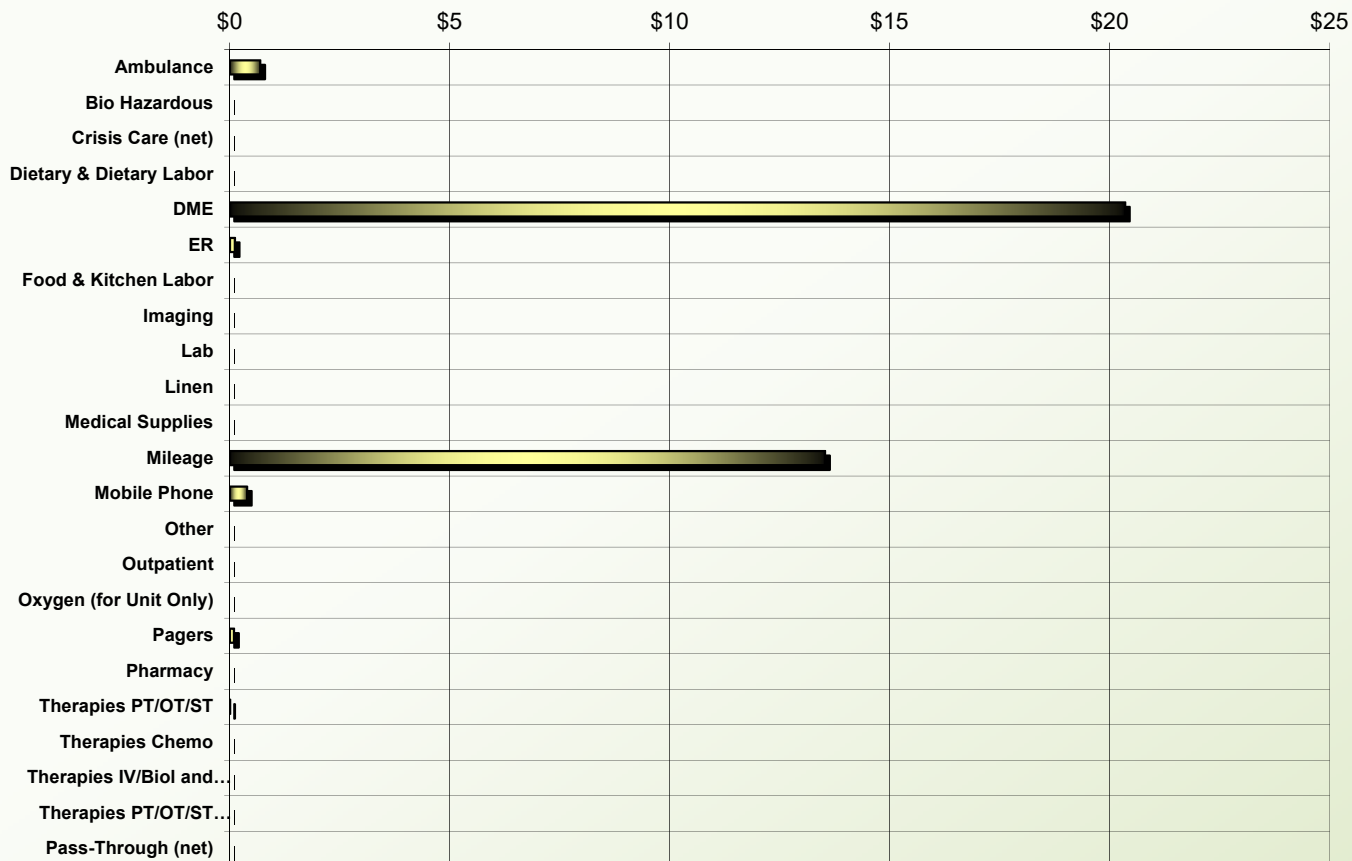
IP Unit Direct Patient-Related Expenses Per Patient-Day



Service Line Direct Labor Per Patient-Day



Service Line Direct Patient-Related Expenses Per Patient-Day



Analysis of Indirect Costs



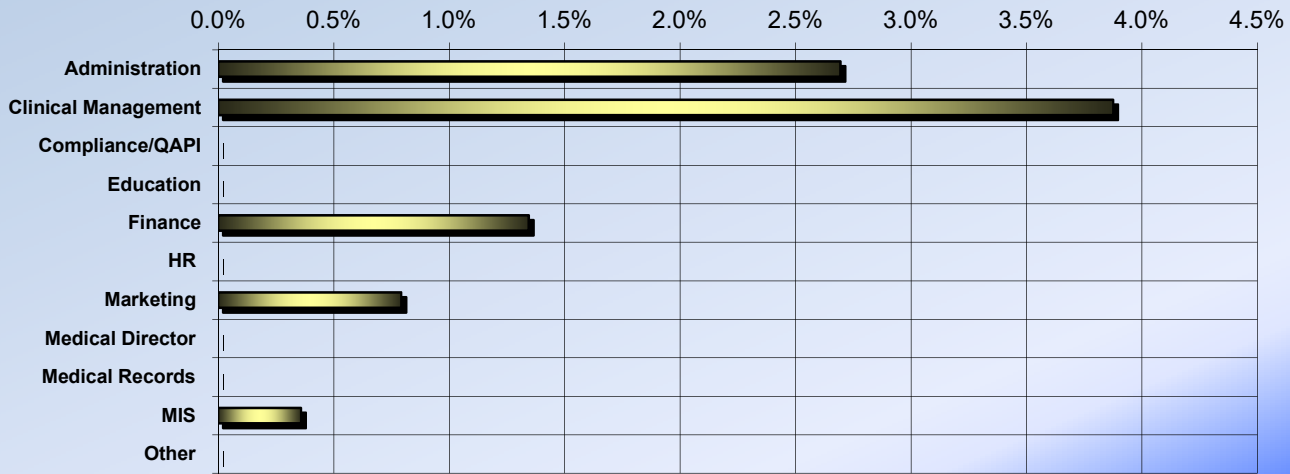
Sunny Day Hospice

Period: YTD December

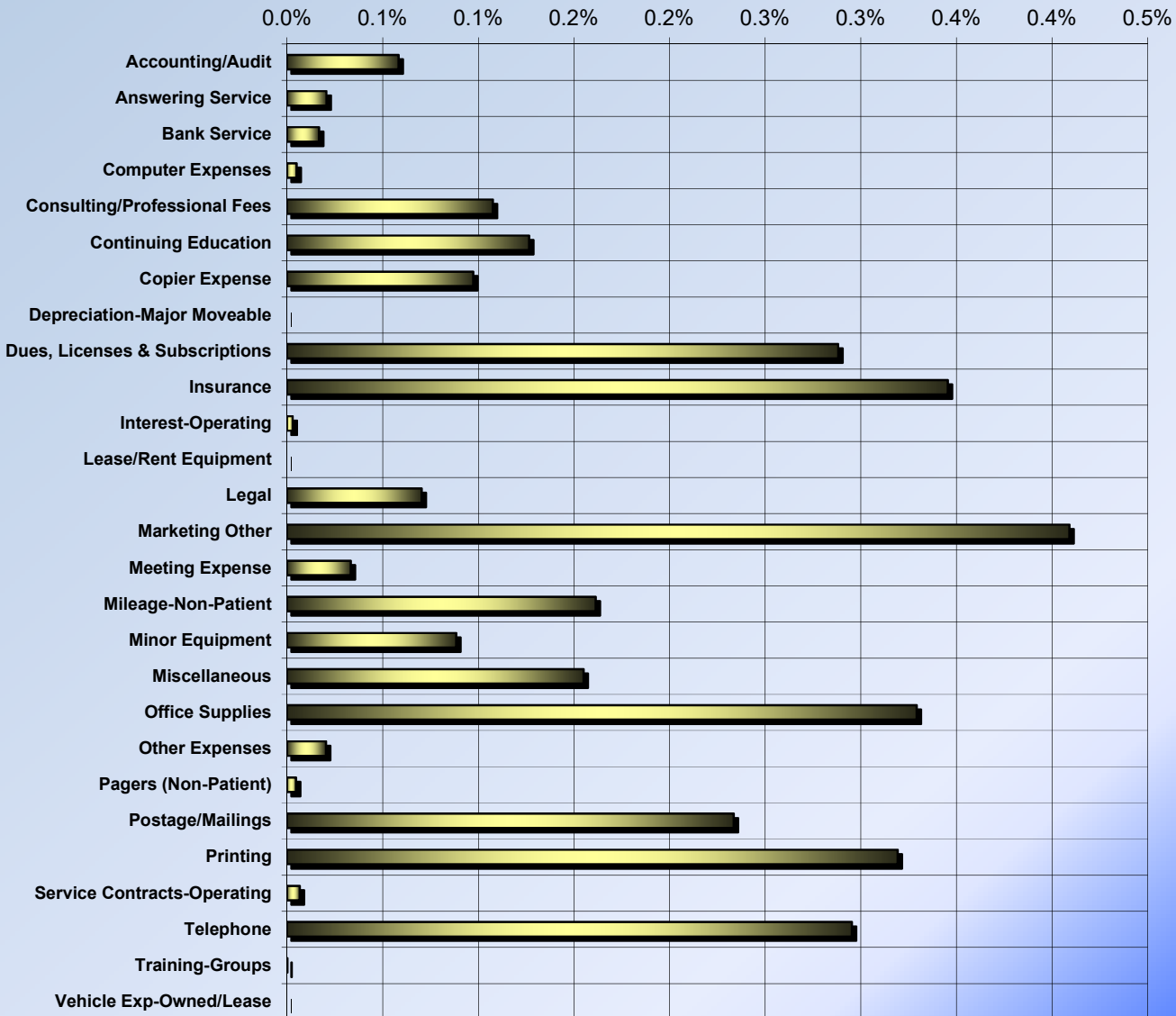


Cost Type	Allocated Actual Costs	Actual NPR%	Model NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost	Program Actual Cost	Program NPR%
<u>Indirect Labor</u>								
Administration	281,572	2.7%	5.0%	18.5%	2.9%	5.41	281,572	2.7%
Clinical Management	404,945	3.9%	2.5%	26.6%	4.1%	7.79	404,945	3.9%
Compliance/QAPI	-		0.3%				-	
Education	-		8.0%				-	
Finance	140,512	1.3%	3.0%	9.2%	1.4%	2.70	140,512	1.3%
HR	-		0.5%				-	
Marketing	82,810	0.8%	2.4%	5.4%	0.8%	1.59	82,810	0.8%
Medical Director	-		1.3%				-	
Medical Records	-		1.6%				-	
MIS	37,464	0.4%	1.0%	2.5%	0.4%	0.72	37,464	0.4%
Other	-		1.8%				-	
Total	947,304	9.1%	27.3%	62.2%	9.6%	18.22	947,304	9.1%
<u>Operational Costs</u>								
Accounting/Audit	6,100	0.1%	0.2%	0.4%	0.1%	0.12	6,100	0.1%
Answering Service	2,160	0.0%	0.6%	0.1%	0.0%	0.04	2,160	0.0%
Bank Service	1,759	0.0%	0.0%	0.1%	0.0%	0.03	1,759	0.0%
Computer Expenses	526	0.0%	0.7%	0.0%	0.0%	0.01	526	0.0%
Consulting/Professional Fees	11,248	0.1%	0.3%	0.7%	0.1%	0.22	11,248	0.1%
Continuing Education	13,231	0.1%	0.6%	0.9%	0.1%	0.25	13,231	0.1%
Copier Expense	10,178	0.1%	0.3%	0.7%	0.1%	0.20	10,178	0.1%
Depreciation-Major Moveable	-		0.6%				-	
Dues, Licenses & Subscriptions	30,110	0.3%	0.4%	2.0%	0.3%	0.58	30,110	0.3%
Insurance	36,091	0.3%	0.5%	2.4%	0.4%	0.69	36,091	0.3%
Interest-Operating	316	0.0%	0.4%	0.0%	0.0%	0.01	316	0.0%
Lease/Rent Equipment	-		0.1%				-	
Legal	7,360	0.1%	0.2%	0.5%	0.1%	0.14	7,360	0.1%
Marketing Other	42,737	0.4%	0.5%	2.8%	0.4%	0.82	42,737	0.4%
Meeting Expense	3,486	0.0%	0.2%	0.2%	0.0%	0.07	3,486	0.0%
Mileage-Non-Patient	16,860	0.2%	0.2%	1.1%	0.2%	0.32	16,860	0.2%
Minor Equipment	9,249	0.1%	0.1%	0.6%	0.1%	0.18	9,249	0.1%
Miscellaneous	16,201	0.2%	0.2%	1.1%	0.2%	0.31	16,201	0.2%
Office Supplies	34,397	0.3%	0.6%	2.3%	0.3%	0.66	34,397	0.3%
Other Expenses	2,131	0.0%	0.1%	0.1%	0.0%	0.04	2,131	0.0%
Pagers (Non-Patient)	493	0.0%	0.0%	0.0%	0.0%	0.01	493	0.0%
Postage/Mailings	24,400	0.2%	0.2%	1.6%	0.2%	0.47	24,400	0.2%
Printing	33,355	0.3%	0.5%	2.2%	0.3%	0.64	33,355	0.3%
Service Contracts-Operating	701	0.0%	0.2%	0.0%	0.0%	0.01	701	0.0%
Telephone	30,854	0.3%	0.6%	2.0%	0.3%	0.59	30,854	0.3%
Training-Groups	30	0.0%	0.1%	0.0%	0.0%	0.00	30	0.0%
Vehicle Exp-Owned/Lease	-		0.2%				-	
Total	333,970	3.2%	8.4%	21.9%	3.4%	6.42	333,970	3.2%
<u>Facility-Related Costs</u>								
Alarm System	-		0.1%				-	
Cleaning & Paper	11,105	0.1%	0.2%	0.7%	0.1%	0.21	11,105	0.1%
Depreciation-Building	101,735	1.0%	1.0%	6.7%	1.0%	1.96	101,735	1.0%
Exterminating	-		0.2%				-	
Interest-Facility	-		2.4%				-	
Landscaping	1,010	0.0%	0.0%	0.1%	0.0%	0.02	1,010	0.0%
Maintenance	4,257	0.0%	0.3%	0.3%	0.0%	0.08	4,257	0.0%
Maintenance Salaries	-		3.3%				-	
Other-Facility	166	0.0%	1.8%	0.0%	0.0%	0.00	166	0.0%
Property Taxes	-		0.1%				-	
Rent	114,524	1.1%	1.8%	7.5%	1.2%	2.20	114,524	1.1%
Service Contracts-Facilities	513	0.0%	0.2%	0.0%	0.0%	0.01	513	0.0%
Utilities	7,666	0.1%	0.4%	0.5%	0.1%	0.15	7,666	0.1%
Total	240,975	2.3%	11.7%	15.8%	2.4%	4.63	240,975	2.3%
Total Indirect Costs	1,522,249	14.6%	47.3%	100%	15.4%	29.27	1,522,249	14.6%

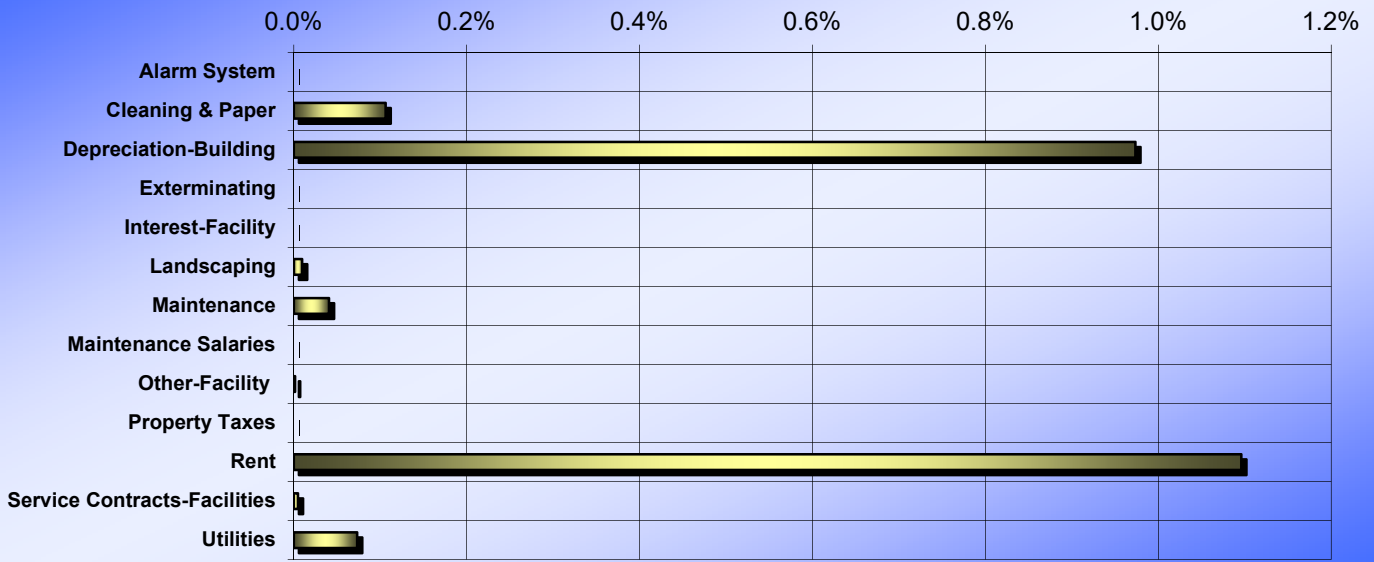
Indirect Labor



Operational Costs



Facility-Related Expenses



Flex Model Calculation Based on Engineered Costs

Sunny Day Hospice

Period: YTD December



	Hospice		IP Unit		Palliative Care		Total	Patient Cost Per Day - ALL	Hospice		IP Unit		Palliative Care	
	40,000 Days		7,000 Days		5,000 Days		52,000		Cost Per Day	Model Amount	Cost Per Day	Model Amount	Cost Per Visit	Model Amount
	Actual	Flex Model	Actual	Flex Model	Actual	Flex Model	Actual - All							
Gross Patient Revenue	5,226,340		5,121,955		906,512		11,254,807	216.44	130.66		731.71		181.30	
Revenue Adjustments	(574,438)		(215,601)		(16,028)		(806,068)	(15.50)	(14.36)		(30.80)		(3.21)	
Net Revenue	4,651,901	4,800,000	4,906,353	5,165,160	890,484	850,000	10,448,739	201	117.97	120.00	708.97	737.88	186.27	170.00
Direct Labor														
Nurses	954,704	1,616,701	2,277,400	2,710,833	347,792	307,060	3,579,896	68.84	23.87	40.42	325.34	387.26	69.56	61.41
HHA/CNA	328,770	146,655	927,653	346,473	77,928	73,328	1,334,351	25.66	8.22	3.67	132.52	49.50	15.59	14.67
SW	193,488	131,990	129,975	141,669	82,881	82,494	406,345	7.81	4.84	3.30	18.57	20.24	16.58	16.50
Spiritual Care	71,470	162,950	60,114	71,861	13,516	36,664	145,100	2.79	1.79	4.07	8.59	10.27	2.70	7.33
Physician/NP (net)	9,733	83,105	(56,462)	51,329	127,896	9,166	81,167	1.56	0.24	2.08	(8.07)	7.33	25.58	1.83
On-Call	203,858	93,859	-	44,913	24,250	54,996	228,107	4.39	5.10	2.35	-	6.42	4.85	11.00
Admissions	36,791	79,194	-	20,809	239	36,664	37,031	0.71	0.92	1.98	-	2.97	0.05	7.33
Bereavement	76,547	82,127	-	17,110	103,666	39,283	180,213	3.47	1.91	2.05	-	2.44	20.73	7.86
Volunteer	70,176	58,662	13,644	18,479	18,190	36,664	102,011	1.96	1.75	1.47	1.95	2.64	3.64	7.33
Triage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,945,537	2,455,243	3,352,324	3,423,476	796,359	676,317	6,094,220	117.20	48.64	61.38	478.90	489.07	159.27	135.26
Direct Patient-Related Expenses														
Ambulance	21,233	20,160	47,384	63,531	3,484	3,400	72,101	1.39	0.53	0.50	6.77	9.08	0.70	0.68
Bio Hazardous	207	480	207	517	-	85	414	0.01	0.01	0.01	0.03	0.07	-	0.02
Crisis Care (net)	5,364	109,440	-	-	-	-	5,364	0.10	0.13	2.74	-	-	-	-
Dietary	-	159,360	59,374	329,537	-	2,125	59,374	1.14	-	3.98	8.48	47.08	-	0.43
DME	211,840	201,120	50,000	30,991	101,762	30,770	363,602	6.99	5.30	5.03	7.14	4.43	20.35	6.15
ER	1,562	4,800	1,038	64,565	599	850	3,198	0.06	0.04	0.12	0.15	9.22	0.12	0.17
Food & Kitchen Labor	-	-	75,000	105,886	-	6,120	75,000	1.44	-	-	10.71	15.13	-	1.22
Imaging	14,748	16,320	4,596	3,616	-	2,805	19,344	0.37	0.37	0.41	0.66	0.52	-	0.56
Lab	3,763	20,160	1,871	7,748	-	1,530	5,634	0.11	0.09	0.50	0.27	1.11	-	0.31
Linen	-	36,000	-	69,213	-	-	-	-	-	-	0.90	9.89	-	-
Medical Supplies	107,944	80,640	100,000	117,249	-	11,050	207,944	4.00	2.70	2.02	14.29	16.75	-	2.21
Mileage	185,076	233,760	32,592	196,793	70,018	19,975	287,685	5.53	4.63	5.84	4.66	28.11	14.00	4.00
Mobile Phone	16,192	11,520	7,985	38,739	1,978	1,955	26,156	0.50	0.40	0.29	1.14	5.53	0.40	0.39
Other	90	96,000	90	32,024	-	44,200	180	0.00	0.00	2.40	0.01	4.57	-	8.84
Outpatient	-	22,080	2,977	86,775	-	3,740	2,977	0.06	-	0.55	0.43	12.40	-	0.75
Oxygen (for Unit Only)	-	-	23,000	25,309	-	-	23,000	0.44	-	-	3.29	3.62	-	-
Pagers	3,757	3,840	3,268	51,652	499	680	7,524	0.14	0.09	0.10	0.47	7.38	0.10	0.14
Pharmacy	557,827	672,000	233,672	253,609	-	69,020	791,499	15.22	13.95	16.80	33.38	36.23	-	13.80
Therapies PT/OT/ST	95,531	80,640	41,973	13,946	56	5,355	137,560	2.65	2.39	2.02	6.00	1.99	0.01	1.07
Therapies Chemo	-	80,640	-	13,946	-	5,355	-	-	-	2.02	-	1.99	-	1.07
Therapies IV/Biol and Other	-	80,640	-	13,946	-	5,355	-	-	-	2.02	-	1.99	-	1.07
Therapies PT/OT/ST Labor	-	80,640	-	13,946	-	5,355	-	-	-	2.02	-	1.99	-	1.07
Pass-Through (net)	942	419,520	-	-	-	6,885	942	0.02	0.02	10.49	-	-	-	1.38
Total	1,226,076	2,429,760	685,028	1,533,536	178,396	226,610	2,089,500	40.18	30.65	60.74	97.86	219.08	35.68	45.32
Total Labor & Patient-Related Costs	3,171,614	4,885,003	4,037,352	4,957,012	974,755	902,927	8,183,720	157.38	79.29	122.13	576.76	708.14	194.95	180.59
Allocation of Indirect Costs	1,267,364	1,307,712	132,736	139,738	122,150	116,596	1,522,249	29.27	31.68	32.69	18.96	19.96	24.43	23.32
Total Costs	4,438,977	6,192,715	4,170,088	5,096,750	1,096,904	1,019,523	9,705,969	186.65	110.97	154.82	595.73	728.11	219.38	203.90
Net Gain or Loss Per Patient-Day	212,924	(1,392,715)	736,266	68,410	(206,420)	(169,523)	742,770		6.99	(34.82)	113.25	9.77	(33.11)	(33.90)
Segment Contribution														
Traceable Net Revenue	4,651,901	4,800,000	4,906,353	5,165,160	890,484	850,000	10,448,739							
Less Direct Costs	3,171,614	4,885,003	4,037,352	4,957,012	974,755	902,927	8,183,720							
Contribution	1,480,288	(85,003)	869,002	208,148	(84,270)	(52,927)	2,265,019							
Less Allocation based on Model A	1,267,364	1,307,712	132,736	139,738	122,150	116,596	1,522,249							
Residual Income	212,924	(1,392,715)	736,266	68,410	(206,420)	(169,523)	742,770							

Cost Composition Report - Based on Total Costs

Sunny Day Hospice

Period: YTD December



	Hospice Costs	IP Unit Costs	Palliative Care Costs	Total Costs	Percentage of Total Cost	Hospice % of Total Cost	IP Unit % of Total Cost	Palliative Care % of Total Cost
Direct Labor								
Nurses	954,704	2,277,400	347,792	3,579,896	36.3%	9.7%	23.1%	3.5%
HHA/CNA	328,770	927,653	77,928	1,334,351	13.5%	3.3%	9.4%	0.8%
SW	193,488	129,975	82,881	406,345	4.1%	2.0%	1.3%	0.8%
Spiritual Care	71,470	60,114	13,516	145,100	1.5%	0.7%	0.6%	0.1%
Physician/NP (net)	9,733	(56,462)	127,896	81,167	0.8%	0.1%	-0.6%	1.3%
On-Call	203,858	-	24,250	228,107	2.3%	2.1%	0.0%	0.2%
Admissions	36,791	-	239	37,031	0.4%	0.4%	0.0%	0.0%
Bereavement	76,547	-	103,666	180,213	1.8%	0.8%	0.0%	1.1%
Volunteer	70,176	13,644	18,190	102,011	1.0%	0.7%	0.1%	0.2%
Triage	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Total	1,945,537	3,352,324	796,359	6,094,220	61.8%	19.7%	34.0%	8.1%
Direct Patient-Related Expenses								
Ambulance	21,233	47,384	3,484	72,101	0.7%	0.2%	0.5%	0.0%
Bio Hazardous	207	207	-	414	0.0%	0.0%	0.0%	0.0%
Crisis Care (net)	5,364	-	-	5,364	0.1%	0.0%	0.0%	0.0%
Dietary & Dietary Labor	-	59,374	-	59,374	0.6%	0.0%	0.6%	0.0%
DME	211,840	50,000	101,762	363,602	3.7%	2.1%	0.5%	1.0%
ER	1,562	1,038	599	3,198	0.0%	0.0%	0.0%	0.0%
Food & Kitchen Labor	-	75,000	-	75,000	0.8%	0.0%	0.8%	0.0%
Imaging	14,748	4,596	-	19,344	0.2%	0.1%	0.0%	0.0%
Lab	3,763	1,871	-	5,634	0.1%	0.0%	0.0%	0.0%
Linen	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Medical Supplies	107,944	100,000	-	207,944	2.1%	1.1%	1.0%	0.0%
Mileage	185,076	32,592	67,666	285,334	2.9%	1.9%	0.3%	0.7%
Mobile Phone	16,192	7,985	1,978	26,156	0.3%	0.2%	0.1%	0.0%
Other	90	90	-	180	0.0%	0.0%	0.0%	0.0%
Outpatient	-	2,977	-	2,977	0.0%	0.0%	0.0%	0.0%
Oxygen (for Unit Only)	-	23,000	-	23,000	0.2%	0.0%	0.2%	0.0%
Pagers	3,757	3,268	499	7,524	0.1%	0.0%	0.0%	0.0%
Pharmacy	557,827	233,672	-	791,499	8.0%	5.7%	2.4%	0.0%
Therapies PT/OT/ST	95,531	41,973	56	137,560	1.4%	1.0%	0.4%	0.0%
Therapies Chemo	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Therapies IV/Biol and Other	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Therapies PT/OT/ST Labor	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Pass-Through (net)	942	-	-	942	0.0%	0.0%	0.0%	0.0%
Total	1,226,076	685,028	176,045	2,087,149	21.2%	12.4%	6.9%	1.8%
Total Labor & Patient-Related Costs	3,171,614	4,037,352	972,403	8,181,369	82.9%	32.1%	40.9%	9.9%
Allocation based on this System	1,267,364	132,736	122,150	1,522,249	15.4%	12.8%	1.3%	1.2%
Total Costs	4,438,977	4,170,088	1,094,553	9,703,618	98.3%	45.0%	42.3%	11.1%
Segment Contribution								
Traceable Net Revenue	4,651,901	4,906,353	890,484	10,448,739				
Less Direct Costs	3,171,614	4,037,352	972,403	8,181,369				
Contribution	1,480,288	869,002	(81,919)	2,267,370				
Less Allocation based on Model A	1,267,364	132,736	122,150	1,522,249				
Residual Income	212,924	736,266	(204,069)	745,121				

Inpatient Unit Detail

Sunny Day Hospice

Period: YTD December



	Whole Dollar Amount	Net Patient Revenue%	Patient-Days 7,000 Patient-Day Amount	# Beds 12 Amount per Bed	Square Feet 12,000 Amount Per Square Foot	Model Patient-Day Amt	Efficiency Variance
Gross Patient Revenue	5,121,955	104.4%	731.71	426,830	426.83		
Revenue Adjustments	(215,601)	-4.4%	(30.80)	(17,967)	(17.97)		
Net Revenue	<u>4,906,353</u>	<u>100.0%</u>	<u>700.91</u>	<u>408,863</u>	<u>408.86</u>	<u>737.88</u>	<u>(258,807)</u>
Direct Labor							
Nurses	2,277,400	46.4%	325.34	189,783	189.78	387.26	(297,603)
HHA/CNA	927,653	18.9%	132.52	77,304	77.30	49.50	598,540
SW	129,975	2.6%	18.57	10,831	10.83	20.24	(4,596)
Spiritual Care	60,114	1.2%	8.59	5,010	5.01	10.27	(8,146)
Physician/NP (net)	(56,462)	-1.2%	(8.07)	(4,705)	(4.71)	7.33	(105,219)
On-Call	-	0.0%	-	-	-	6.42	(42,663)
Admissions	-	0.0%	-	-	-	2.97	(19,767)
Bereavement	-	0.0%	-	-	-	2.44	(16,252)
Volunteer	13,644	0.3%	1.95	1,137	1.14	2.64	(3,908)
Triage	-	0.0%	-	-	-	-	-
Total	<u>3,352,324</u>	<u>68.3%</u>	<u>478.90</u>	<u>279,360</u>	<u>279.36</u>	<u>489.07</u>	<u>100,385</u>
Direct Patient-Related Expenses							
Ambulance	47,384	1.0%	6.77	3,949	3.95	9.08	(12,964)
Bio Hazardous	207	0.0%	0.03	17	0.02	0.07	(283)
Crisis Care (net)	-	0.0%	-	-	-	-	-
Dietary & Dietary Labor	59,374	1.2%	8.48	4,948	4.95	47.08	(253,651)
DME	50,000	1.0%	7.14	4,167	4.17	4.43	20,562
ER	1,038	0.0%	0.15	86	0.09	9.22	(60,292)
Food & Kitchen Labor	75,000	1.5%	10.71	6,250	6.25	15.13	(25,580)
Imaging	4,596	0.1%	0.66	383	0.38	0.52	1,162
Lab	1,871	0.0%	0.27	156	0.16	1.11	(5,489)
Linen	-	0.0%	-	-	-	9.89	(65,745)
Medical Supplies	100,000	2.0%	14.29	8,333	8.33	16.75	(11,374)
Mileage	32,592	0.7%	4.66	2,716	2.72	28.11	(154,341)
Mobile Phone	7,985	0.2%	1.14	665	0.67	5.53	(28,812)
Other	90	0.0%	0.01	8	0.01	4.57	(30,329)
Outpatient	2,977	0.1%	0.43	248	0.25	12.40	(79,449)
Oxygen (for Unit Only)	23,000	0.5%	3.29	1,917	1.92	3.62	(1,041)
Pagers	3,268	0.1%	0.47	272	0.27	7.38	(45,796)
Pharmacy	233,672	4.8%	33.38	19,473	19.47	36.23	(7,230)
Therapies PT/OT/ST	41,973	0.9%	6.00	3,498	3.50	1.99	28,726
Therapies Chemo	-	0.0%	-	-	-	1.99	(13,247)
Therapies IV/Biol and Other	-	0.0%	-	-	-	1.99	(13,247)
Therapies PT/OT/ST Labor	-	0.0%	-	-	-	1.99	(13,247)
Pass-Through (net)	-	0.0%	-	-	-	-	-
Total	<u>685,028</u>	<u>14.0%</u>	<u>97.86</u>	<u>57,086</u>	<u>57.09</u>	<u>219.08</u>	<u>(771,669)</u>
Total Direct Expense	<u>4,037,352</u>	<u>82.3%</u>	<u>576.76</u>	<u>336,446</u>	<u>336.45</u>	<u>708.14</u>	<u>(671,283)</u>
Contribution Margin	<u>869,002</u>	<u>17.7%</u>	<u>124.14</u>	<u>72,417</u>	<u>72.42</u>	<u>29.74</u>	<u>412,477</u>
Indirect Allocation	<u>132,736</u>	<u>2.7%</u>	<u>18.96</u>	<u>11,061</u>	<u>11.06</u>	<u>19.96</u>	<u>(7,002)</u>
Net Gain or Loss Per Patient-Day	<u>736,266</u>	<u>15.0%</u>	<u>105.18</u>	<u>61,355</u>	<u>61.36</u>	<u>9.77</u>	<u>667,856</u>

7/10/2017

Visit Costs

Sunny Day Hospice
Period: YTD December



Discipline

Cost Per-Visit by Discipline

Discipline	Hospice			Pat-Related Costs Adjustment	Include		Total with 50% Markup
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs		Direct Costs	Indirect Costs	
	RN	111.74	10.29		-	122.03	
LPN	16.66	0.32	-	16.99	10.80	41.68	
HHA/CNA	32.88	5.49	-	38.37	21.31	89.52	
SW	64.50	7.25	-	71.75	41.81	170.34	
Spiritual Care	47.65	3.31	-	50.96	30.89	122.77	
Physician/NP	76.46	-	-	76.46	12.39	133.27	
On-Call	101.93	6.75	-	108.68	66.08	262.14	
Admissions	6.13	0.17	-	6.30	3.98	15.41	
Bereavement	76.55	4.03	-	80.58	49.63	195.30	
Volunteer	501.26	39.22	-	540.48	324.96	1,298.16	

Cost Per-Visit by Discipline

Discipline	IP Unit			Allocated Pat-Related Costs	Include		Total with 50% Markup
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs		Direct Costs	Indirect Costs	
	RN	85.88	0.01		-	85.88	
LPN	6.53	0.09	-	6.61	0.25	10.30	
HHA/CNA	92.77	1.42	-	94.19	3.61	146.70	
SW	43.32	3.10	-	46.43	1.69	72.17	
Spiritual Care	200.38	7.39	-	207.77	7.80	323.36	
Physician/NP	-	-	-	-	-	-	
On-Call	-	-	-	-	-	-	
Admissions	-	2.51	-	2.51	-	3.77	
Bereavement	-	5.21	-	5.21	-	7.82	
Volunteer	22.74	2.10	-	24.84	0.89	38.58	

Discipline	Palliative			Allocated Pat-Related Costs	Include		Total with 50% Markup
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs		Direct Costs	Indirect Costs	
	RN	463.72	39.10		-	502.83	
LPN	-	-	-	-	-	-	
HHA/CNA	779.28	180.77	-	960.05	113.70	1,610.63	
SW	138.14	8.36	-	146.50	20.15	249.98	
Spiritual Care	450.55	308.22	-	758.77	65.74	1,236.76	
Physician/NP	337.48	-	-	337.48	49.24	580.09	
On-Call	2,424.96	26.40	-	2,451.36	353.81	4,207.75	
Admissions	47.84	201.40	-	249.24	6.98	384.32	
Bereavement	345.55	7.92	-	353.47	50.42	605.84	
Volunteer	45.48	5.88	-	51.35	6.63	86.98	

Cost Totals by Discipline

Discipline	Hospice					
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs	Total Direct Costs	Indirect Costs	Total
RN	838,057	77,193	446,268	1,361,518	543,308	1,904,826
LPN	116,647	2,253	62,115	181,015	75,622	256,636
HHA/CNA	328,770	54,886	175,071	558,727	213,140	771,867
SW	193,488	21,751	103,033	318,272	125,437	443,710
Spiritual Care	71,470	4,969	38,058	114,496	46,333	160,829
Physician/NP	76,458	-	10,178	86,636	12,392	99,028
On-Call	203,858	13,499	108,555	325,911	132,160	458,071
Admissions	36,791	1,006	19,592	57,389	23,852	81,241
Bereavement	76,547	4,029	40,762	121,338	49,625	170,963
Volunteer	70,176	5,491	37,369	113,036	45,495	158,531
Total	2,012,262	185,076	1,041,001	3,238,339	1,267,364	4,505,702

Cost Totals by Discipline

Discipline	IP Unit					
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs	Total Direct Costs	Indirect Costs	Total
RN	2,146,887	226	410,911	2,558,023	83,598	2,641,622
LPN	130,513	1,729	24,980	157,221	5,082	162,304
HHA/CNA	927,653	14,249	177,551	1,119,453	36,122	1,155,575
SW	129,975	9,302	24,877	164,154	5,061	169,215
Spiritual Care	60,114	2,217	11,506	73,837	2,341	76,178
Physician/NP	-	-	-	-	-	-
On-Call	-	-	-	-	-	-
Admissions	-	1,005	-	1,005	-	1,005
Bereavement	-	2,607	-	2,607	-	2,607
Volunteer	13,644	1,257	2,612	17,513	531	18,044
Total	3,408,786	32,592	652,436	4,093,814	132,736	4,226,549

Discipline	Palliative					
	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs	Total Direct Costs	Indirect Costs	Total
RN	347,792	29,328	45,023	422,142	50,744	472,886
LPN	-	-	-	-	-	-
HHA/CNA	77,928	18,077	10,088	106,093	11,370	117,463
SW	82,881	5,016	10,729	98,627	12,093	110,719
Spiritual Care	13,516	9,247	1,750	24,513	1,972	26,485
Physician/NP	168,742	-	21,844	190,586	24,620	215,206
On-Call	24,250	264	3,139	27,653	3,538	31,191
Admissions	239	1,007	31	1,277	35	1,312
Bereavement	103,666	2,376	13,420	119,462	15,125	134,587
Volunteer	18,190	2,351	2,355	22,896	2,654	25,550
Total	837,204	67,666	108,378	1,013,249	122,150	1,135,399

Visit Totals by Discipline

Discipline	Hospice
	Direct Discipline Visits
RN	7,500
LPN	7,000
HHA/CNA	10,000
SW	3,000
Spiritual Care	1,500
Physician/NP	1,000
On-Call	2,000
Admissions	6,000
Bereavement	1,000
Volunteer	140
Total	39,140

Visit Totals by Discipline

Discipline	IP Unit
	Direct Discipline Visits
RN	25,000
LPN	20,000
HHA/CNA	10,000
SW	3,000
Spiritual Care	300
Physician/NP	500
On-Call	2,000
Admissions	400
Bereavement	500
Volunteer	600
Total	62,300

Discipline	Palliative
	Direct Discipline Visits
RN	750
LPN	700
HHA/CNA	100
SW	600
Spiritual Care	30
Physician/NP	500
On-Call	10
Admissions	5
Bereavement	300
Volunteer	400
Total	3,395

Visit Hours Costs

Sunny Day Hospice
Period: YTD December



Discipline	Cost Per-Visit Hour by Discipline						Cost Per-Visit Hour by Discipline						Palliative					
	Hospice		Include		Exclude		IP Unit		Include		Exclude		Palliative		Include		Exclude	
	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Allocated Pat-Related Costs	Total Direct Costs	Indirect Costs	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Allocated Pat-Related Costs	Total Direct Costs	Indirect Costs
						Total with 50% Markup						Total with 50% Markup						Total with 50% Markup
RN	41.90	3.86	-		45.76	27.17	275.24	0.03	-		275.27	10.72	445.89	37.60	-		483.49	65.06
LPN	7.78	0.15	-		7.93	5.04	17.88	0.24	-		18.12	0.70	-	-	-		-	-
HHA/CNA	27.40	4.57	-		31.97	17.76	77.30	1.19	-		78.49	3.01	649.40	150.65	-		800.04	94.75
SW	48.37	5.44	-		53.81	31.36	32.49	2.33	-		34.82	1.27	118.40	7.17	-		125.57	17.28
Spiritual Care	39.71	2.76	-		42.47	25.74	150.29	5.54	-		155.83	5.85	337.91	231.16	-		569.08	49.30
Physician/NP	38.23	-	-		38.23	6.20	-	-	-		-	-	674.97	-	-		674.97	98.48
On-Call	67.95	4.50	-		72.45	44.05	-	-	-		-	-	2,204.51	24.00	-		2,228.51	321.64
Admissions	5.93	0.16	-		6.10	3.85	-	2.28	-		2.28	-	39.86	167.83	-		207.70	5.82
Bereavement	85.05	4.48	-		89.53	55.14	-	5.79	-		5.79	-	345.55	7.92	-		353.47	50.42
Volunteer	467.84	36.61	-		504.45	303.30	29.66	2.73	-		32.39	1.16	41.34	5.34	-		46.69	6.03

Discipline	Cost Totals by Discipline						Cost Totals by Discipline						Palliative					
	Hospice		Include		Exclude		IP Unit		Include		Exclude		Palliative		Include		Exclude	
	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Total Direct Costs	Indirect Costs	Total	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Total Direct Costs	Indirect Costs	Total	Direct Labor Costs	Direct Mileage Costs	Patent-Related Costs	Total Direct Costs	Indirect Costs	Total
RN	838,057	77,193	446,268	1,361,518	543,308	1,904,826	2,146,887	228	410,911	2,558,023	83,598	2,641,622	347,792	29,328	45,023	422,142	50,744	472,886
LPN	116,647	2,253	62,115	181,015	75,622	256,636	130,513	1,729	24,980	157,221	5,082	162,304	-	-	-	-	-	-
HHA/CNA	328,770	54,886	175,071	558,727	213,140	771,867	927,653	14,249	177,551	1,119,453	36,122	1,155,575	77,928	18,077	10,088	106,093	11,370	117,463
SW	193,488	21,751	103,033	318,272	125,437	443,710	129,975	9,302	24,877	164,154	5,061	169,215	82,881	5,016	10,729	98,627	12,093	110,719
Spiritual Care	71,470	4,969	38,058	114,496	46,333	160,829	60,114	2,217	11,506	73,837	2,341	76,178	13,516	9,247	1,750	24,513	1,972	26,485
Physician/NP	76,458	-	10,178	86,636	12,392	99,028	-	-	-	-	-	-	168,742	-	21,844	190,586	24,620	215,206
On-Call	203,858	13,499	108,555	325,911	132,160	458,071	-	-	-	-	-	-	24,250	264	3,139	27,653	3,538	31,191
Admissions	36,791	1,006	19,592	57,389	23,852	81,241	-	1,005	-	1,005	-	1,005	239	1,007	31	1,277	35	1,312
Bereavement	76,547	4,029	40,762	121,338	49,625	170,963	-	2,607	-	2,607	-	2,607	103,666	2,376	13,420	119,462	15,125	134,587
Volunteer	70,176	5,491	37,369	113,036	45,495	158,531	13,644	1,257	2,612	17,513	531	18,044	18,190	2,351	2,355	22,896	2,654	25,550
	2,012,262	185,076	1,041,001	3,238,339	1,267,364	4,505,702	3,408,786	32,592	652,436	4,093,814	132,736	4,226,549	837,204	67,666	108,378	1,013,249	122,150	1,135,399

Visit Hour Totals by Discipline

Discipline	Direct Discipline Visit Hours
RN	20,000
LPN	15,000
HHA/CNA	12,000
SW	4,000
Spiritual Care	1,800
Physician/NP	2,000
On-Call	3,000
Admissions	6,200
Bereavement	900
Volunteer	150
Total	65,050

Visit Totals by Discipline

IP Unit	Direct Discipline Visit Hours
	7,800
	7,300
	12,000
	4,000
	400
	200
	3,000
	440
	450
	460
Total	36,050

Palliative	Direct Discipline Visit Hours
	780
	650
	120
	700
	40
	250
	11
	6
	300
	440
Total	3,297

Visit Summary Report

Sunny Day Hospice

Period: YTD December



Discipline
RN
LPN
HHA/CNA
SW
Spiritual Care
Physician/NP
On-Call
Admissions
Bereavement
Volunteer

Average Visit Duration			
	Hospice	IP Unit	Palliative Care
RN	2:40	0:18	1:02
LPN	2:08	0:21	0:55
HHA/CNA	1:12	1:12	1:12
SW	1:20	1:20	1:10
Spiritual Care	1:12	1:20	1:20
Physician/NP	2:00	0:24	0:30
On-Call	1:30	1:30	1:06
Admissions	1:02	1:06	1:12
Bereavement	0:54	0:54	1:00
Volunteer	1:04	0:46	1:06

Total Cost Per Visit			
	Hospice	IP Unit	Palliative Care
	\$ 291.71	\$ 133.84	\$ 855.73
	\$ 41.68	\$ 10.30	\$ -
	\$ 89.52	\$ 146.70	\$ 1,610.63
	\$ 170.34	\$ 72.17	\$ 249.98
	\$ 122.77	\$ 323.36	\$ 1,236.76
	\$ 133.27	\$ -	\$ 580.09
	\$ 262.14	\$ -	\$ 4,207.75
	\$ 15.41	\$ 3.77	\$ 384.32
	\$ 195.30	\$ 7.82	\$ 605.84
	\$ 1,298.16	\$ 38.58	\$ 86.98

Total Cost Per Visit-Hour			
	Hospice	IP Unit	Palliative Care
	\$ 109.39	\$ 428.98	\$ 822.81
	\$ 19.45	\$ 28.22	\$ -
	\$ 74.60	\$ 122.25	\$ 1,342.19
	\$ 127.75	\$ 54.13	\$ 214.26
	\$ 102.31	\$ 242.52	\$ 927.57
	\$ 66.64	\$ -	\$ 1,160.17
	\$ 174.76	\$ -	\$ 3,825.23
	\$ 14.92	\$ 3.43	\$ 320.27
	\$ 217.00	\$ 8.69	\$ 605.84
	\$ 1,211.62	\$ 50.32	\$ 79.08

Discipline
RN
LPN
HHA/CNA
SW
Spiritual Care
Physician/NP
On-Call
Admissions
Bereavement
Volunteer

Total Number of Visits by Discipline			
	Hospice	IP Unit	Palliative Care
RN	7,500	25,000	750
LPN	7,000	20,000	700
HHA/CNA	10,000	10,000	100
SW	3,000	3,000	600
Spiritual Care	1,500	300	30
Physician/NP	1,000	500	500
On-Call	2,000	2,000	10
Admissions	6,000	400	5
Bereavement	1,000	500	300
Volunteer	140	600	400
Total	39,140	62,300	3,395

Est. Visits for each Patient per Week			
	Hospice	IP Unit	Palliative Care
	1.3	25.0	1.1
	1.2	20.0	1.0
	1.8	10.0	0.1
	0.5	3.0	0.8
	0.3	0.3	0.0
	0.2	0.5	0.7
	0.4	2.0	0.0
	1.1	0.4	0.0
	0.2	0.5	0.4
	0.0	0.6	0.6
	6.8	62.3	4.8

Discipline
RN
LPN
HHA/CNA
SW
Spiritual Care
Physician/NP
On-Call
Admissions
Bereavement
Volunteer

Total Visit-Hours by Discipline			
	Hospice	IP Unit	Palliative Care
RN	20,000	7,800	780
LPN	15,000	7,300	650
HHA/CNA	12,000	12,000	120
SW	4,000	4,000	700
Spiritual Care	1,800	400	40
Physician/NP	2,000	200	250
On-Call	3,000	3,000	11
Admissions	6,200	440	6
Bereavement	900	450	300
Volunteer	150	460	440
Total	65,050	36,050	3,297

Est. Visit-Hours for each Patient per Week			
	Hospice	IP Unit	Palliative Care
	3:30	7:48	1:05
	2:37	7:18	0:54
	2:06	12:00	0:10
	0:42	4:00	0:58
	0:18	0:24	0:03
	0:21	0:12	0:21
	0:31	3:00	0:00
	1:05	0:26	0:00
	0:09	0:27	0:25
	0:01	0:27	0:36
	11:23	12:03	4:36

HOW TO KNOW YOUR COSTS BY DIAGNOSIS AND OTHER DEMOGRAPHICS

Use this report to monitor the primary method we use to deliver our compassion and care...the visit.

Number of Visits and Visit Durations are important and tell us if we are getting good value for our payroll dollars. Just because costs look good on a patient-day basis is no assurance that productivity is high.

Every quarter after you email your data to MVI for upload into the Master Data Set, use this report to update the cost fields for each discipline in your patient-management system. In order to have a true costing using this method, you will also need to either import or, in some way, input your patient-related costs such as medications, DME, medical supplies, therapies, etc. by patient. This will make it possible for your hospice to run costing reports by patient, diagnosis, payer, referral source, age, and other criteria from the patient-management system.

Listen to the audio CD [How to Get Your Costs by Diagnosis, Payer & Other Demographics](#) for more information.

Balance Sheet Analysis

Sunny Day Hospice

Period: YTD December



	Amounts	%	Ratios	Good Ratios
Assets				
Petty Cash	150	0.0%	Quick	3.65 Approximately 2.0
Operating Accounts	2,165,867	41.7%	<i>Measures the ability to pay current liabilities for cash and near-cash items.</i>	
Accounts Receivable-Patient Accounts	1,802,820	34.7%	Days in Accounts Receivable (Quick Method)	62.98 Between 45 and 60
Grants Receivable	-		<i>Measures the average length in days of outstanding receivables for the period of time being reported.</i>	
Pledges Receivable	285,192	5.5%	Accounts Receivable Turnover	5.80 Used in AR Days Calc
Other Receivable	6,526	0.1%	<i>Total Net Revenue divided by Accounts Receivable-Patient Accounts.</i>	
Allowance for Doubtful Accounts	(10,000)	-0.2%	Operational Efficiency	2.01 Greater than 2.0
Due From	5,621	0.1%	<i>Indicates how efficiently an enterprise utilizes its assets. Is only useful for a 12 month period.</i>	
Short-Term Investments	200,000	3.9%	Debt to Equity	0.29 Less than .25
Inventory	24,885	0.5%	<i>Measures leverage.</i>	
Prepaid Expense	43,609	0.8%	Days of Cash on Hand	88.43 Between 180 and 270 day
Prepaid Insurance	-		<i>Measures ability to operate without additional cash.</i>	
Deposits	-			
Long-Term Investments	-			
Investments-Valuation Allowance	-			
Fixed Assets	-			
Land	10,400	0.2%		
Land Improvements	14,177	0.3%		
Buildings	256,481	4.9%		
Leasehold Improvements	-			
Fixed Equipment	84,222	1.6%		
Automobiles & Trucks	-			
Major Moveable	-			
Minor Equipment (nondepreciable)	-			
Restricted Assets	881,944	17.0%		
Other Fixed Assets	-			
Accumulated Depreciation	-			
Land Improvements-Accumulated Depreciated	(4,712)	-0.1%		
Buildings-Accumulated Depreciation	(20,149)	-0.4%		
Leasehold Improvements-Accumulated Depre	(64,417)	-1.2%		
Fixed Equipment-Accumulated Depreciation	(493,465)	-9.5%		
Automobiles & Trucks-Accumulated Depreci	-			
Major Moveable-Accumulated Depreciation	-			
Restricted Assets-Accumulated Depreciation	(192)	0.0%		
Other Assets	1,032	0.0%		
Total Assets	5,189,991	100.0%		
Liabilities				
Accounts Payable	677,113	-13.0%	Days in Accounts Payable	59.65
Unvouchered Accounts Payable-Reverse Mon	-		<i>The average length in days of outstanding payables for the period of time being reported.</i>	
Due To	38,349	-0.7%	Accounts Payable Turnover	6.12 Used in AP Days Calc
Accrued Contract IP Beds	-		<i>Measures how liquid AP is for the current year.</i>	
Accrued Nursing Home Room & Board	-			
Accrued Payroll	208,123	-4.0%		
Accrued Vacation Payable	-			
Accrued PTO-Paid Time Off	202,053	-3.9%		
PR Withholding Payable-Federal Taxes	(68)	0.0%		
PR Withholding Payable-State Taxes	6,764	-0.1%		
PR Withholding Payable-FICA/SS Taxes	14,386	-0.3%		
PR Withholding Payable-SUI Taxes	-			
PR Withholding Payable-Other Taxes	530	0.0%		
PR Deduction-Health Insurance	-			
PR Deduction-Dental	-			
PR Deduction-Life Insurance	88	0.0%		
PR Deduction-TSA	-			
PR Deduction-Garnished Wages	-			
PR Deduction-Reimbursement Account	-			
PR Deduction-Child/Spouse Life	-			
PR Deduction-Long Term Care	-			
PR Deduction-Miscellaneous	5,044	-0.1%		
PR Deduction-401(k)	-			
Flex Benefit Claims Payable	-			
Other Current Liabilities	1,875	0.0%		
Unearned Income	-			
Long-Term Liability	-			
Total	1,154,257	-22.2%		
Fund Balance				
Fund Balance/Retained Earnings	1,754,929	-33.8%		
Temporarily Restricted	221,066	-4.3%		
Permanently Restricted	1,022,289	-19.7%		
Current Period Net Income	1,037,450	-20.0%		
Total	4,035,734	-77.8%		
Total Liabilities and Fund Balance	5,189,991	-100.0%		

	Hospice Homecare Actual	Inpatient Unit Actual	Palliative Care Actual	Other Programs Actual	Indirect/Corporate Actual	Total Actual	% of Net Revenue
Revenues:							
Medicare	4,748,031	4,777,804	799,608			10,325,443	98.8%
Medicaid	291,541	186,241	26,016			503,797	4.8%
Commercial Ins.	169,288	145,664	70,187			385,139	3.7%
Patient Pay	13,215	1,655	8,400			23,270	0.2%
Other	4,265	10,591	2,301			17,158	0.2%
Revenue Adjustments	(574,438)	(215,601)	(16,028)			(806,068)	-7.7%
<i>Total</i>	<u>4,651,901</u>	<u>4,906,353</u>	<u>890,484</u>			<u>10,448,739</u>	<u>100.0%</u>
Expenses:							
Payroll-Related							
Salaries	1,272,546	2,841,107	572,607	58,263	838,855	5,583,378	53.4%
Contract Labor	425,435	27,343	108,739	-	30,226	591,743	5.7%
Benefits	251,092	543,248	115,013	10,923	157,272	1,077,548	10.3%
<i>Total</i>	<u>1,949,073</u>	<u>3,411,698</u>	<u>796,359</u>	<u>69,187</u>	<u>1,026,352</u>	<u>7,252,669</u>	<u>69.4%</u>
Patient-Related Expenses							
Ambulance	21,233	47,384	3,484			72,101	0.7%
Bio Hazardous	207	207	-			414	0.0%
Crisis Care (net)	1,829	-	-			1,829	0.0%
DME	211,840	50,000	101,762			363,602	3.5%
ER & Outpatient	1,562	4,015	599			6,176	0.1%
Food, Dietary & Linen	-	75,000	-			75,000	0.7%
Labs & Imaging	18,511	6,467	-			24,978	0.2%
Medications	557,827	233,672	-			791,499	7.6%
Medical Supplies	107,944	100,000	-			207,944	2.0%
Mileage	185,076	32,592	67,666			285,334	2.7%
Mobile Phone & Pagers	19,949	11,253	2,477			33,680	0.3%
Oxygen (for Unit Only)	-	23,000	-			23,000	0.2%
Other Expenses	90	90	-			180	0.0%
Therapies	95,531	41,973	56			137,560	1.3%
Pass-Through (net)	942	-	-			942	0.0%
<i>Total</i>	<u>1,222,541</u>	<u>625,653</u>	<u>176,045</u>			<u>2,024,239</u>	<u>19.4%</u>
Total Direct Expense	<u>3,171,614</u>	<u>4,037,352</u>	<u>972,403</u>	<u>69,187</u>	<u>1,026,352</u>	<u>9,276,908</u>	<u>88.8%</u>
Facility-Related Expenses							
Depreciation-Building					101,735	101,735	1.0%
Maintenance					17,051	17,051	0.2%
Rent & Interest					114,524	114,524	1.1%
Utilities					7,666	7,666	0.1%
<i>Total</i>					<u>240,975</u>	<u>240,975</u>	<u>2.3%</u>
Administrative Expenses							
Accounting, Consulting & Legal					24,708	24,708	0.2%
Computers, Copier & Equipment					19,952	19,952	0.2%
Continuing Education					13,231	13,231	0.1%
Depreciation-Major Moveable					-	-	0.0%
Dues, License & Subscriptions					30,110	30,110	0.3%
Insurance					36,091	36,091	0.3%
Marketing					42,737	42,737	0.4%
Office Supplies					34,397	34,397	0.3%
Other					21,107	21,107	0.2%
Postage & Printing					57,755	57,755	0.6%
Telecommunications					33,506	33,506	0.3%
Training, Meetings & Mileage					20,376	20,376	0.2%
<i>Total</i>					<u>333,970</u>	<u>333,970</u>	<u>3.2%</u>
Other Program Costs							
Other Program Costs				(128,923)		(128,923)	-1.2%
Allocated Indirects to Other Program Costs				-		-	0.0%
<i>Total</i>				<u>(128,923)</u>		<u>(128,923)</u>	<u>-1.2%</u>
Total Expenses	<u>3,171,614</u>	<u>4,037,352</u>	<u>972,403</u>	<u>(59,736)</u>	<u>1,601,297</u>	<u>9,722,930</u>	<u>93.1%</u>
Operating Income (Loss)	<u>1,480,288</u>	<u>869,002</u>	<u>(81,919)</u>	<u>59,736</u>	<u>(1,601,297)</u>	<u>725,809</u>	<u>6.9%</u>
Non-Operating Income (Expenses):							
Development Costs					(54,249)	(54,249)	-0.5%
Interest & Investment					6,978	6,978	0.1%
Support & Fundraising					358,912	358,912	3.4%
<i>Total</i>					<u>311,641</u>	<u>311,641</u>	<u>3.0%</u>
Net Income (Loss)	<u>1,480,288</u>	<u>869,002</u>	<u>(81,919)</u>	<u>59,736</u>	<u>(1,289,656)</u>	<u>1,037,450</u>	<u>9.9%</u>

Statement of Financial Condition

Sunny Day Hospice

Period: YTD December



Assets

Petty Cash	150
Operating Accounts	2,165,867
Accounts Receivable-Patient Accounts	1,802,820
Grants Receivable	-
Pledges Receivable	285,192
Other Receivable	6,526
Allowance for Doubtful Accounts	(10,000)
Due From	5,621
Short-Term Investments	200,000
Inventory	24,885
Prepaid Expense	43,609
Prepaid Insurance	-
Deposits	-
Long-Term Investments	-
Investments-Valuation Allowance	-
Fixed Assets	-
Land	10,400
Land Improvements	14,177
Buildings	256,481
Leasehold Improvements	-
Fixed Equipment	84,222
Automobiles & Trucks	-
Major Moveable	-
Minor Equipment (nondepreciable)	-
Restricted Assets	881,944
Other Fixed Assets	-
Accumulated Depreciation	-
Land Improvements-Accumulated Depreciated	(4,712)
Buildings-Accumulated Depreciation	(20,149)
Leasehold Improvements-Accumulated Depreciation	(64,417)
Fixed Equipment-Accumulated Depreciation	(493,465)
Automobiles & Trucks-Accumulated Depreciation	-
Major Moveable-Accumulated Depreciation	-
Restricted Assets-Accumulated Depreciation	(192)
Other Assets	1,032
Total Assets	5,189,991

Liabilities

Accounts Payable	677,113
Unvouchered Accounts Payable	-
Due To	38,349
Accrued Contract IP Beds	-
Accrued Nursing Home Room & Board	-
Accrued Payroll	208,123
Accrued Vacation Payable	-
Accrued PTO-Paid Time Off	202,053
Payroll Withholdings	21,612
Payroll Deductions	5,131
Other Current Liabilities	1,875
Unearned Income	-
Long-Term Liability	-
Total	1,154,257

Fund Balance

Fund Balance/Retained Earnings	1,754,929
Temporarily Restricted	221,066
Permanently Restricted	1,022,289
Current Period Net Income	1,037,450
Total	4,035,734

Total Liabilities and Fund Balance

5,189,991