

Executive Facts
Sunny Day Hospice
Period: YTD December



ADC (Visits for Palliative)
 Breakeven ADC

	Hospice Segment	Palliative Segment	IP Unit Segment	Organization Total	Organiz. Net Rev %
ADC (Visits for Palliative)	548	14	19	581	
Breakeven ADC	732	114	2	848	
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	100%
Direct Labor	2,076,322	753,127	3,052,783	5,882,231	55%
Patient-Related	1,207,588	173,322	676,736	2,057,645	19%
Total	3,283,910	926,449	3,729,518	7,939,877	75%
Contribution Margin	1,221,781	16,003	1,435,649	2,673,433	25%
Indirect Expenses	1,632,355	133,141	144,855	1,910,351	18%
Net Operational Income	(410,573)	(117,138)	1,290,793	763,082	7%
Development Income				493,377	5%
Development Expenses				(299,359)	-3%
Net				194,018	2%
Other Programs (Net)				73,910	1%
Special Bereavement Svcs				-	0%
Investment & Interest Inc.				6,967	0%
Net Income				1,037,977	10%

Answers the question "could we make it without community support?"
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This number represents the "net" effect of extracurricular programs.

Direct Labor
 Indirect Labor
Total Labor

5,882,231	82%
1,318,088	18%
7,200,319	100%

Development Return Ratio 1.65
 Benefits Percentage of Salaries 28.68%
 Revenue Per Payroll Dollar 1.47
 Days in Accounts Receivable 61.97
 Days in Accounts Payable 39.66
 Days of Cash on Hand 87.67
 Program Indirect % Net Revenue 18.00%

Average Development Ratios are \$3-\$4.
 Benefits typically run between 22% to 25%.

MVI Model Hospice Net Rev %	Percent of Net Revenue			Patient-Day Amounts		
	Hospice Segment	Palliative Segment	IP Unit Segment	Hospice Segment	Palliative Segment	IP Unit Segment
100%	100%	100%	100%	22.53	188.49	737.88
38%	46.1%	79.9%	59.1%	10.38	150.63	436.11
22%	26.8%	18.4%	13.1%	6.04	34.66	96.68
60%	72.9%	98.3%	72.2%	16.42	185.29	532.79
40%	27.1%	1.7%	27.8%	6.11	3.20	205.09
30%	36.2%	14.1%	2.8%	8.16	26.63	20.69
10%	-9.1%	-12.4%	25.0%	(2.05)	(23.43)	184.40

Discipline	Cost Per Visit			Average Visit Duration		
	Hospice Segment	Palliative Segment	IP Unit Segment	Hospice Segment	Palliative Segment	IP Unit Segment
RN	321.08	945.64	0.01	62.40	62.40	18.72
LPN	-	-	-	-	-	-
CNA	134.65	1,796.11	162.20	72.00	72.00	72.00
SW	152.72	276.76	78.41	80.00	70.00	80.00
PC	235.80	128.01	70.61	72.00	80.00	72.00
Physician	-	-	-	-	-	-
On-Call	306.05	467.79	-	90.00	67.20	90.00
Admissions	1,509.00	227.03	36.77	660.00	88.57	74.63
Bereavement	109,554.91	11,199.46	232.65	360.00	87.27	74.29
Volunteer	140,716.03	1,547.01	66,632.36	260.00	86.09	73.95

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.