

Executive Facts
Sunny Day Hospice
Period: YTD June



	Hospice Segment	Palliative Segment	IP Unit Segment	Organization Total	Organiz. Net Rev %
ADC (Visits for Palliative)	276	8	55	340	
Breakeven ADC	321	10	7	337	
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	100%
Direct Labor	1,957,325	662,412	3,344,892	5,964,629	56%
Patient-Related	1,214,115	173,322	709,875	2,097,312	20%
Total	3,171,440	835,734	4,054,767	8,061,941	76%
Contribution Margin	1,334,251	106,717	1,110,401	2,551,369	24%
Indirect Expenses	1,551,469	123,917	133,263	1,808,649	17%
Net Operational Income	(217,218)	(17,200)	977,137	742,720	7%
Development Income				493,377	5%
Development Expenses				(285,364)	-3%
Net				208,013	2%
Other Programs (Net)				80,278	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	5,964,629	83%
Indirect Labor	1,216,334	17%
Total Labor	7,180,963	100%

Development Return Ratio	1.73
Benefits Percentage of Salaries	17.46%
Revenue Per Payroll Dollar	1.48
Days in Accounts Receivable	30.73
Days in Accounts Payable	32.00
Days of Cash on Hand	43.39
Program Indirect % Net Revenue	17.04%

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%	90.11	628.30	516.52
38%	43.4%	70.3%	64.8%	39.15	441.61	334.49
22%	26.9%	18.4%	13.7%	24.28	115.55	70.99
60%	70.4%	88.7%	78.5%	63.43	557.16	405.48
40%	29.6%	11.3%	21.5%	26.69	71.14	111.04
30%	34.4%	13.1%	2.6%	31.03	82.61	13.33
10%	-4.8%	-1.8%	18.9%	(4.34)	(11.47)	97.71

Discipline	Hospice Visit Information			Palliative Visit Information		
	Cost Per Visit	Cost Per Visit-Hour	Avg Visit Duration	Cost Per Visit	Cost Per Visit-Hour	Avg Visit Duration
RN	1,893.85	1,721.68	66.00	1,094.30	875.44	75.00
LPN	-	-	-	-	-	-
CNA	438.58	469.90	56.00	1,095.83	913.19	72.00
SW	729.72	729.72	60.00	-	-	-
PC	263.19	263.19	60.00	-	-	-
Physician	-	-	-	-	-	-
On-Call	-	-	-	-	-	-
Admissions	10.06	8.38	72.00	-	-	-
Bereavement	546.97	525.93	62.40	-	-	-
Volunteer	-	-	-	-	-	-

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.

Balance Sheet Analysis
Sunny Day Hospice
Period: YTD June



	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)	30.73 Between 45 and 60
Grants Receivable	-	0.0%	<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	5.89 Used in AR Days Calc
Other Receivable	7,558	0.1%	<i>Total Net Revenue divided by Patient Accounts Receivable.</i>	
Allowance for Doubtful Accounts	(10,000)	-0.2%	Operational Efficiency	2.04 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	43.39
Prepaid Insurance	-	0.0%	<i>Measures ability to operate without additional cash.</i>	
Deposits	-	0.0%		
Long-Term Investments	-	0.0%		
Investments-Valuation Allowance	-	0.0%		
Fixed Assets	-	0.0%		
Land	10,400	0.2%		
Land Improvements	14,177	0.3%		
Buildings	256,481	4.9%		
Leasehold Improvements	-	0.0%		
Fixed Equipment	84,222	1.6%		
Automobiles & Trucks	-	0.0%		
Major Moveable	-	0.0%		
Minor Equipment (nondepreciable)	-	0.0%		
Restricted Assets	881,944	17.0%		
Other Fixed Assets	-	0.0%		
Accumulated Depreciation	-	0.0%		
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%		
Restricted Assets	881,944	17.0%		
Other Assets	-	0.0%		
Total Assets	5,189,991	100.0%		
Liabilities				
Accounts Payable	677,113	-13.0%	Days in Accounts Payable	32.00
Unvouchered Accounts Payable-Reverse Mon	-	0.0%	<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	5.66 Used in AP Days Calc
Accrued Contract IP Beds	-	0.0%	<i>Total Expense divided by Accounts Payable</i>	
Accrued Nursing Home Room & Board	-	0.0%		
Accrued Payroll	208,123	-4.0%		
Accrued Vacation Payable	-	0.0%		
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	-	0.0%		
PR Withholding Payable-Other Taxes	530	0.0%		
PR Deduction-Health Insurance	-	0.0%		
PR Deduction-Dental	-	0.0%		
PR Deduction-Life Insurance	88	0.0%		
PR Deduction-TSA	-	0.0%		
PR Deduction-Garnished Wages	-	0.0%		
PR Deduction-Reimbursement Account	-	0.0%		
PR Deduction-Child/Spouse Life	-	0.0%		
PR Deduction-Long Term Care	-	0.0%		
PR Deduction-Miscellaneous	5,044	-0.1%		
PR Deduction-401(k)	-	0.0%		
Flex Benefit Claims Payable	-	0.0%		
Other Current Liabilities	1,875	0.0%		
Unearned Income	-	0.0%		
Long-Term Liability	-	0.0%		
Total	1,154,257	-22.2%		
Fund Balance				
FundBalance/RetainedEarnings	1,754,402	-33.8%		
Temporarily Restricted	221,066	-4.3%		
Permanently Restricted	1,022,289	-19.7%		
Current Period Net Income	1,037,977.02	-20.0%		
Total	4,035,734	-77.8%		
Total Liabilities and Fund Balance	5,189,991	-100.0%		

	Hospice Homecare	Palliative Care	Hospice IP Unit	Other Programs	Indirect/Corporate	Total	% of Net
	Actual	Actual	Actual	Actual	Actual	Actual	Revenue
Revenues:							
Medicare	4,814,756	840,454	4,834,266	-	-	10,489,476	98.8%
Medicaid	294,733	26,016	188,257	-	-	509,005	4.8%
Commercial Ins.	178,654	76,781	154,064	-	-	409,499	3.9%
Patient Pay	5,655	-	1,655	-	-	7,310	0.1%
Staff Physician	-	-	-	-	-	-	0.0%
Other	3,561	-	175	-	-	3,736	0.0%
Revenue Adjustments	(791,667)	(799)	(13,249)	-	-	(805,716)	-7.6%
<i>Total</i>	<u>4,505,691</u>	<u>942,452</u>	<u>5,165,167</u>	<u>-</u>	<u>-</u>	<u>10,613,310</u>	<u>100.0%</u>
Expenses:							
<i>Payroll-Related</i>							
Salaries	1,666,307	471,352	2,897,569	-	1,134,587	6,169,816	58.1%
Contract Labor	-	108,739	-	-	30,226	138,964	1.3%
Benefits	291,018	82,321	506,056	-	198,154	1,077,548	10.2%
<i>Total</i>	<u>1,957,325</u>	<u>662,412</u>	<u>3,403,624</u>	<u>-</u>	<u>1,362,967</u>	<u>7,386,328</u>	<u>69.6%</u>
<i>Patient-Related Expenses</i>							
Ambulance	21,233	3,484	47,384	-	-	72,101	0.7%
Bio Hazardous	207	-	207	-	-	414	0.0%
Continuous Care	1,829	-	-	-	-	1,829	0.0%
DME	211,840	101,762	50,000	-	-	363,602	3.4%
ER & Outpatient	4,539	599	4,015	-	-	9,153	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	7.5%
Medical Supplies	107,944	-	100,000	-	-	207,944	2.0%
Mileage	178,577	64,944	58,080	-	-	301,601	2.8%
Mobile Phone & Pagers	19,949	2,477	11,253	-	-	33,680	0.3%
Oxygen (for Unit Only)	-	-	23,000	-	-	23,000	0.2%
Other Expenses	90	-	90	-	-	180	0.0%
Therapies	95,531	56	41,973	-	-	137,560	1.3%
Pass-Throughs	(3,962)	-	-	-	-	(3,962)	0.0%
<i>Total</i>	<u>1,214,115</u>	<u>173,322</u>	<u>651,142</u>	<u>-</u>	<u>-</u>	<u>2,038,580</u>	<u>19.2%</u>
Total Direct Expense	<u>3,171,440</u>	<u>835,734</u>	<u>4,054,767</u>	<u>-</u>	<u>1,362,967</u>	<u>9,424,908</u>	<u>88.8%</u>
<i>Facility-Related Expenses</i>							
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,975</u>	<u>240,975</u>	<u>2.3%</u>
<i>Administrative Expenses</i>							
Accounting, Consulting & Legal	-	-	-	-	24,708	24,708	0.2%
Computers, Copier & Equipment	-	-	-	-	19,952	19,952	0.2%
Continuing Education	-	-	-	-	17,378	17,378	0.2%
Depreciation-Major Moveable	-	-	-	-	-	-	0.0%
Dues, License & Subscriptions	-	-	-	-	30,110	30,110	0.3%
Insurance	-	-	-	-	36,091	36,091	0.3%
Marketing	-	-	-	-	42,752	42,752	0.4%
Office Supplies	-	-	-	-	34,397	34,397	0.3%
Other	-	-	-	-	22,535	22,535	0.2%
Postage & Printing	-	-	-	-	57,755	57,755	0.5%
Telecommunications	-	-	-	-	33,506	33,506	0.3%
Training, Meetings & Mileage	-	-	-	-	32,156	32,156	0.3%
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,340</u>	<u>351,340</u>	<u>3.3%</u>
<i>Other Program Costs</i>							
Other Program Costs	-	-	-	(80,278)	-	(80,278)	-0.8%
Allocated Indirects fo Other Progra	-	-	-	-	-	-	0.0%
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,278)</u>	<u>-</u>	<u>(80,278)</u>	<u>-0.8%</u>
Total Expenses	<u>3,171,440</u>	<u>835,734</u>	<u>4,054,767</u>	<u>(80,278)</u>	<u>1,955,282</u>	<u>9,936,945</u>	<u>93.6%</u>
Operating Income (Loss)	<u>1,334,251</u>	<u>106,717</u>	<u>1,110,401</u>	<u>80,278</u>	<u>(1,955,282)</u>	<u>676,365</u>	<u>6.4%</u>
Non-Operating Income (Expenses):							
Development Costs	-	-	-	-	(138,731)	(138,731)	-1.3%
Interest & Investment	-	-	-	-	6,967	6,967	0.1%
Support & Fundraising	-	-	-	-	493,377	493,377	4.6%
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,612</u>	<u>361,612</u>	<u>3.4%</u>
Net Income (Loss)	<u>1,334,251</u>	<u>106,717</u>	<u>1,110,401</u>	<u>80,278</u>	<u>(1,593,670)</u>	<u>1,037,977</u>	<u>9.8%</u>

Cost Composition Report - Based on Net Patient Revenue

Sunny Day Hospice

Period: YTD June



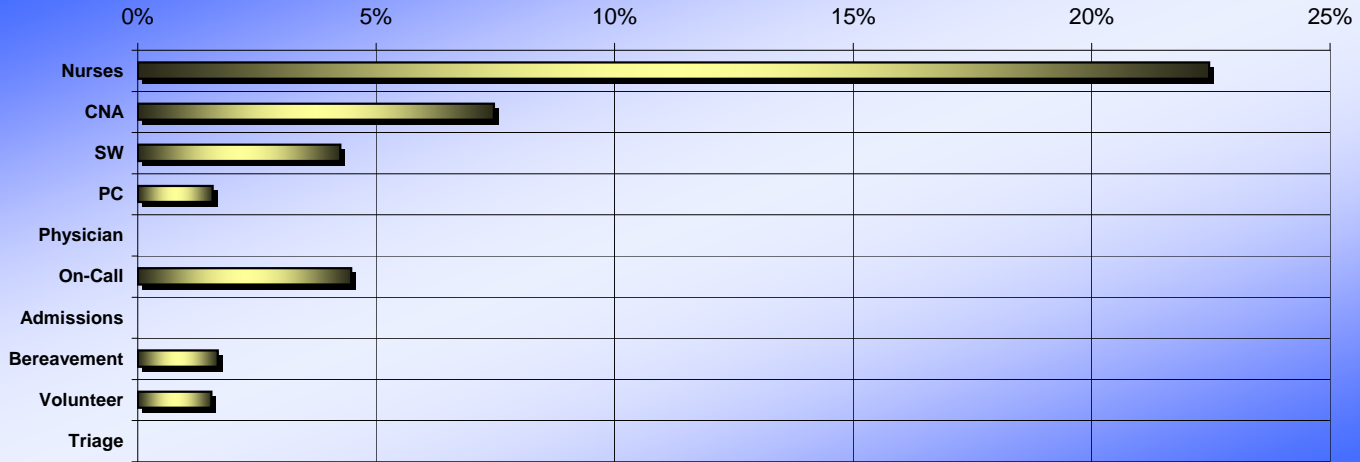
	Hospice Costs	Palliative Costs	IP Unit Costs	Total Costs	Total % of Net Revenue	Hospice Actual %	Palliative Actual %	IP Unit Actual %	Hospice Engineered %	Palliative Engineered %	IP Unit Engineered %
Gross Patient Revenue	5,297,358	943,251	5,178,417	11,419,026	107.6%	117.6%	100.1%	100.3%			
Revenue Adjustments	(791,667)	(799)	(13,249)	(805,716)	-7.1%	-14.9%	-0.1%	-0.3%			
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%
Direct Labor											
Nurses	1,012,138	344,033	2,225,735	3,581,905	33.7%	22.5%	36.5%	43.1%	0.0%	0.0%	0.0%
CNA	336,363	77,086	917,626	1,331,074	12.5%	7.5%	8.2%	17.8%	0.0%	0.0%	0.0%
SW	191,397	81,985	128,570	401,952	3.8%	4.2%	8.7%	2.5%	0.0%	0.0%	0.0%
PC	70,635	13,370	59,464	143,470	1.4%	1.6%	1.4%	1.2%	0.0%	0.0%	0.0%
Physician	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
On-Call	201,654	23,987	-	225,642	2.1%	4.5%	2.5%	0.0%	0.0%	0.0%	0.0%
Admissions	-	239	-	239	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bereavement	75,720	103,666	-	179,386	1.7%	1.7%	11.0%	0.0%	0.0%	0.0%	0.0%
Volunteer	69,418	18,046	13,497	100,960	1.0%	1.5%	1.9%	0.3%	0.0%	0.0%	0.0%
Triage	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	1,957,325	662,412	3,344,892	5,964,629	56.2%	43.4%	70.3%	64.8%	0.0%	0.0%	0.0%
Direct Patient Related Expenses											
Ambulance	21,233	3,484	47,384	72,111	0.7%	0.5%	0.4%	0.9%	0.0%	0.0%	0.0%
Bio Hazardous	207	-	207	414	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Continuous Care	1,829	-	-	1,829	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dietary & Dietary Labor	-	-	58,732	58,732	0.6%	0.0%	0.0%	1.1%	0.0%	0.0%	0.0%
DME	211,840	101,762	50,000	363,602	3.4%	4.7%	10.8%	1.0%	0.0%	0.0%	0.0%
ER	1,562	599	1,038	3,198	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Food & Kitchen Labor	-	-	75,000	75,000	0.7%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%
Imaging	14,748	-	4,596	19,344	0.2%	0.3%	0.0%	0.1%	0.0%	0.0%	0.0%
Lab	3,763	-	1,871	5,634	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Linen	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Medical Supplies	107,944	-	100,000	207,944	2.0%	2.4%	0.0%	1.9%	0.0%	0.0%	0.0%
Mileage	178,577	64,944	58,080	301,601	2.8%	4.0%	6.9%	1.1%	0.0%	0.0%	0.0%
Mobile Phone	16,192	1,978	7,985	26,156	0.2%	0.4%	0.2%	0.2%	0.0%	0.0%	0.0%
Other	90	-	90	180	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outpatient	2,977	-	2,977	5,955	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
Oxygen (for Unit Only)	-	-	23,000	23,000	0.2%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Pagers	3,757	499	3,268	7,524	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Pharmacy	557,827	-	233,672	791,499	7.5%	12.4%	0.0%	4.5%	0.0%	0.0%	0.0%
Therapies	95,531	56	41,973	137,560	1.3%	2.1%	0.0%	0.8%	0.0%	0.0%	0.0%
Therapies Chemo	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapies IV/Biological	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapies Labor	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through Residual	(3,962)	-	-	(3,962)	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	1,214,115	173,322	709,875	2,097,312	19.8%	26.9%	18.4%	13.7%	0.0%	0.0%	0.0%
Total Direct Expense	3,171,440	835,734	4,054,767	8,061,941	76.0%	70.4%	88.7%	78.5%	0.0%	0.0%	0.0%
Allocation based on this System	1,551,469	123,917	133,263	1,808,649	17.0%	34.4%	13.1%	2.6%	30.0%	0.0%	18.0%
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> This percentage is broken into more detail in the Analysis of Indirect Costs Report. </div>											
Total of Direct and Indirect	4,722,909	959,652	4,188,030	9,870,591	93.0%	104.8%	101.8%	81.1%	30.0%	0.0%	18.0%
Operational Net Gain or Loss Percentage based on Net Revenue					7.0%	-4.8%	-1.8%	18.9%	70.0%	0.0%	82.0%

Segment Contribution

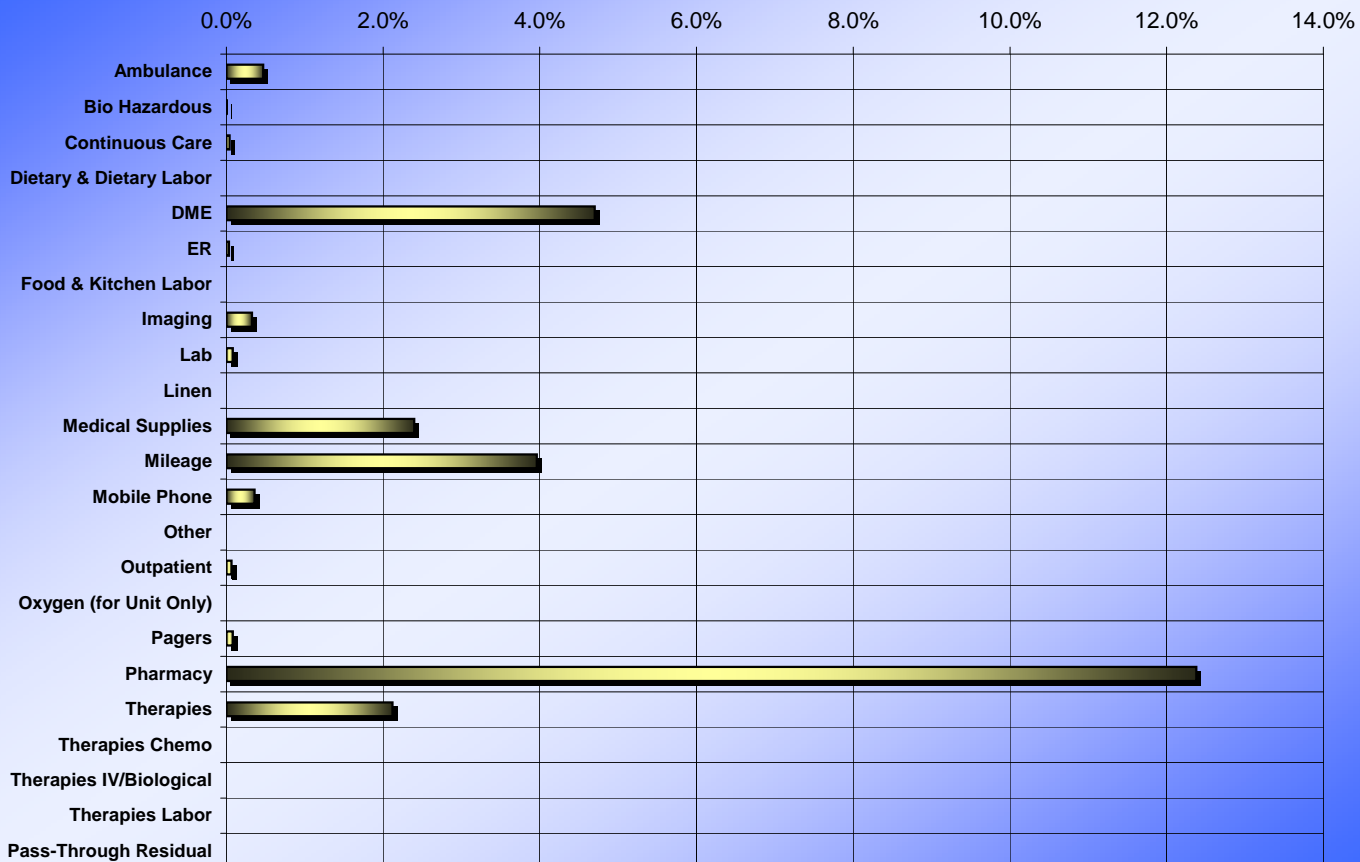
Traceable Net Revenue	100.0%	100.0%	100.0%
Less Direct Costs	70.4%	88.7%	78.5%
Contribution	29.6%	11.3%	21.5%
Less Allocation	34.4%	13.1%	2.6%
Residual Income	-4.8%	-1.8%	18.9%

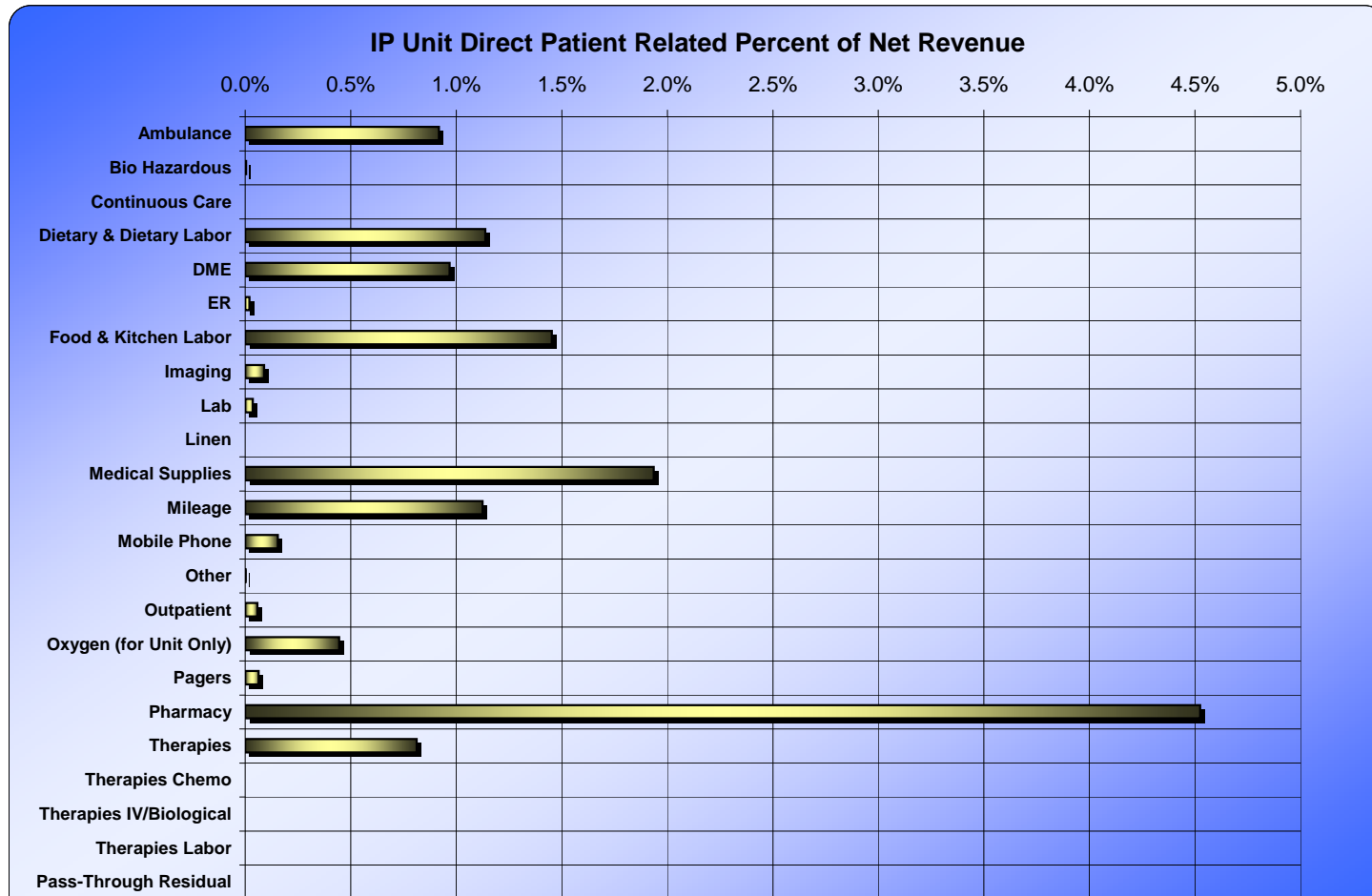
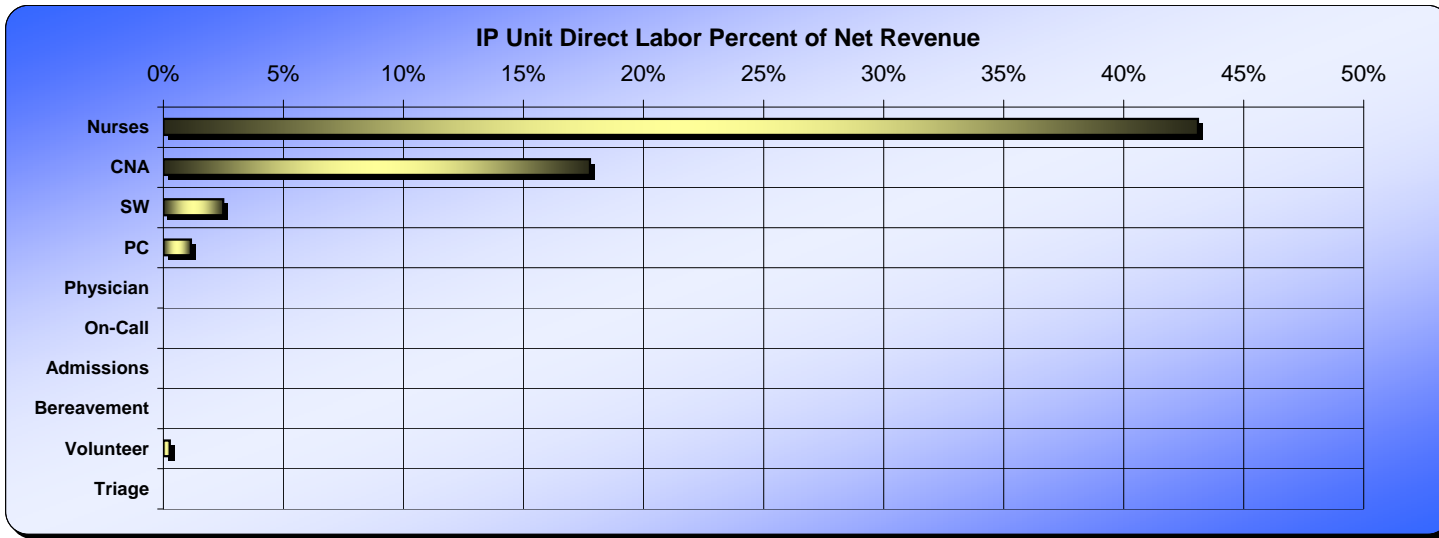
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Hospice Direct Labor Percent of Net Revenue

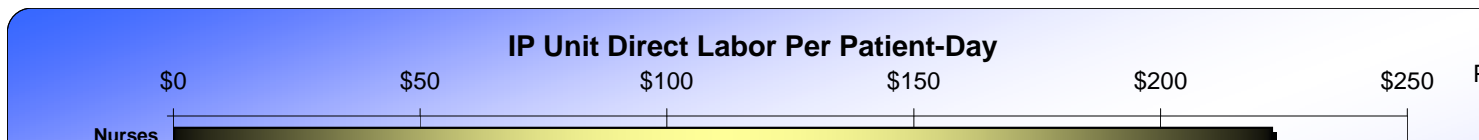
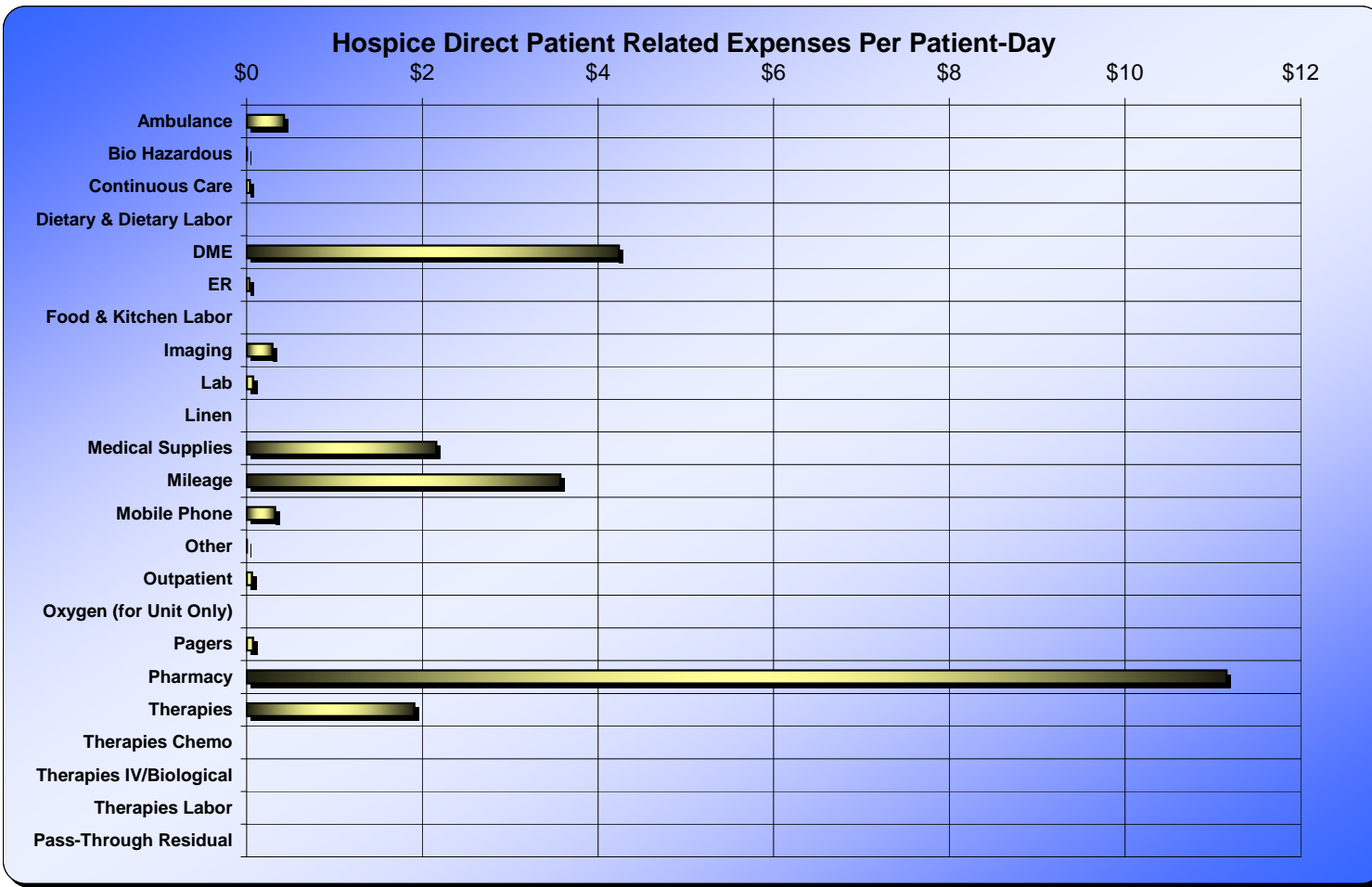
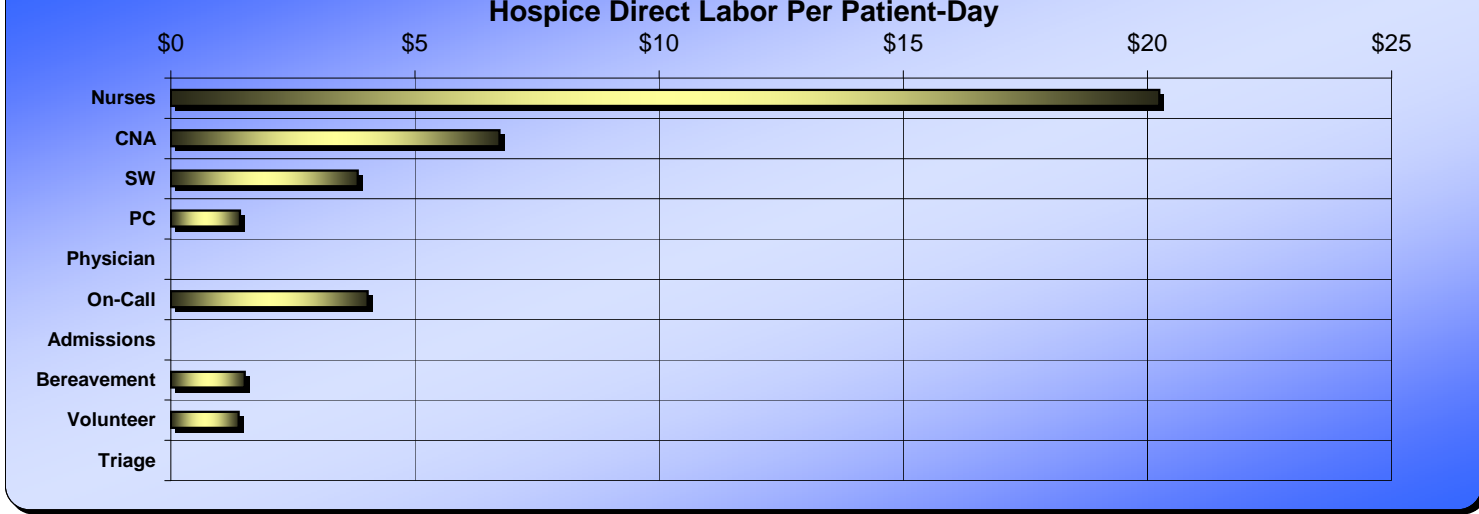


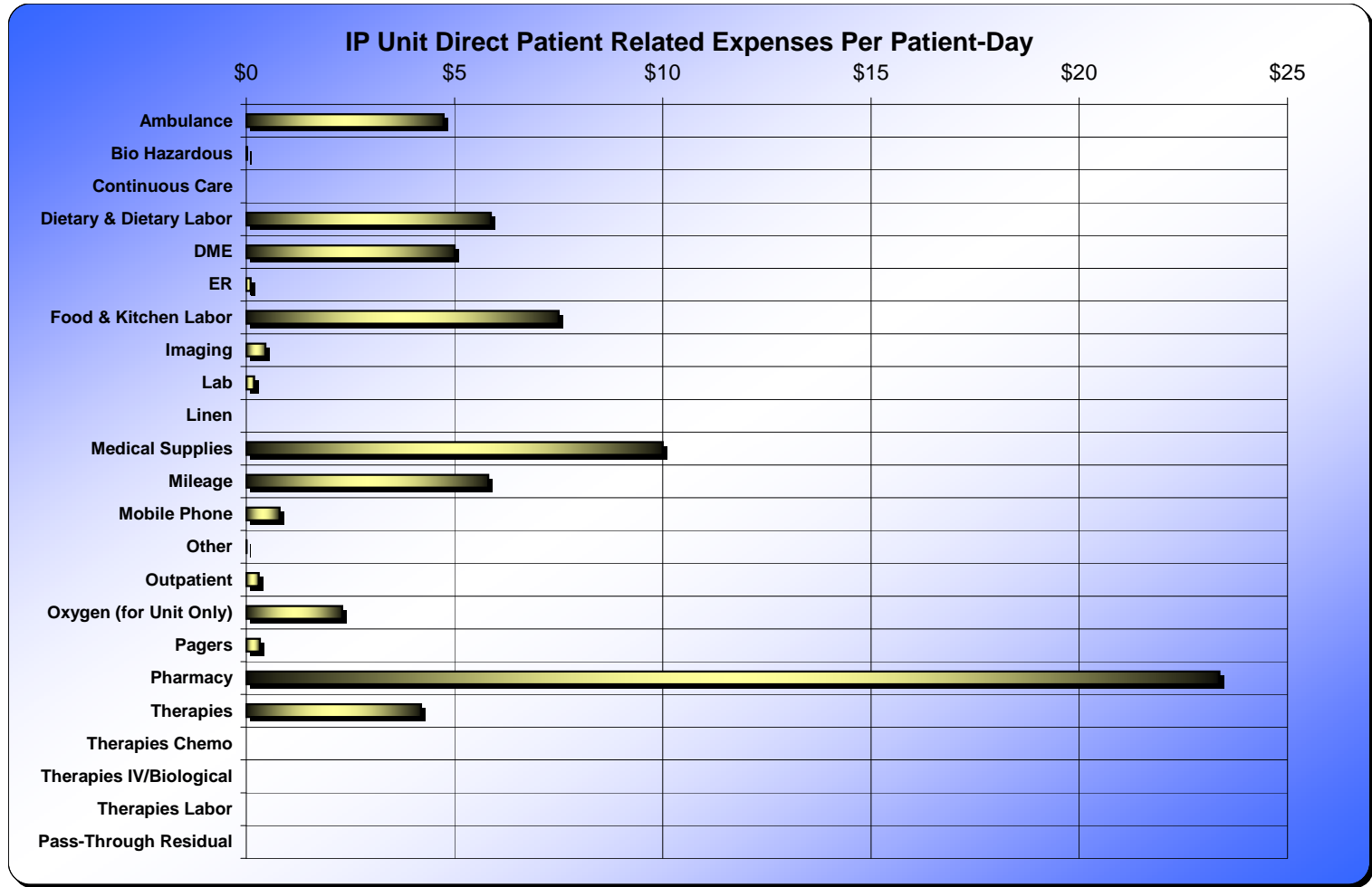
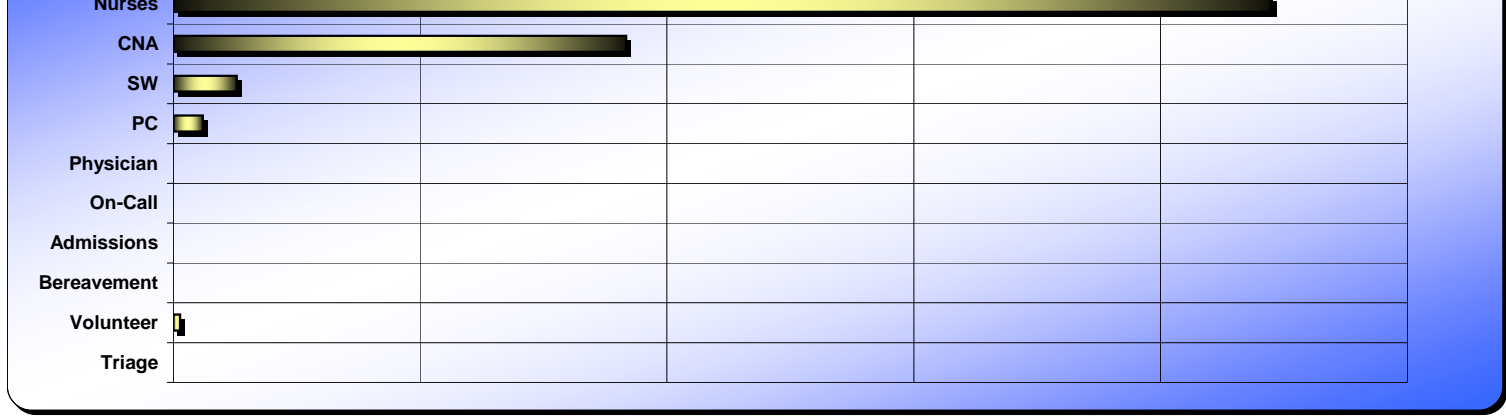
Hospice Direct Patient Related Percent of Net Revenue



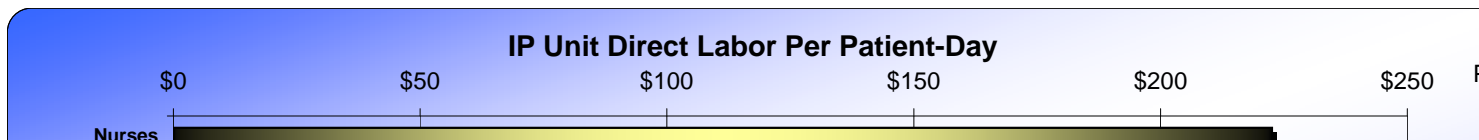
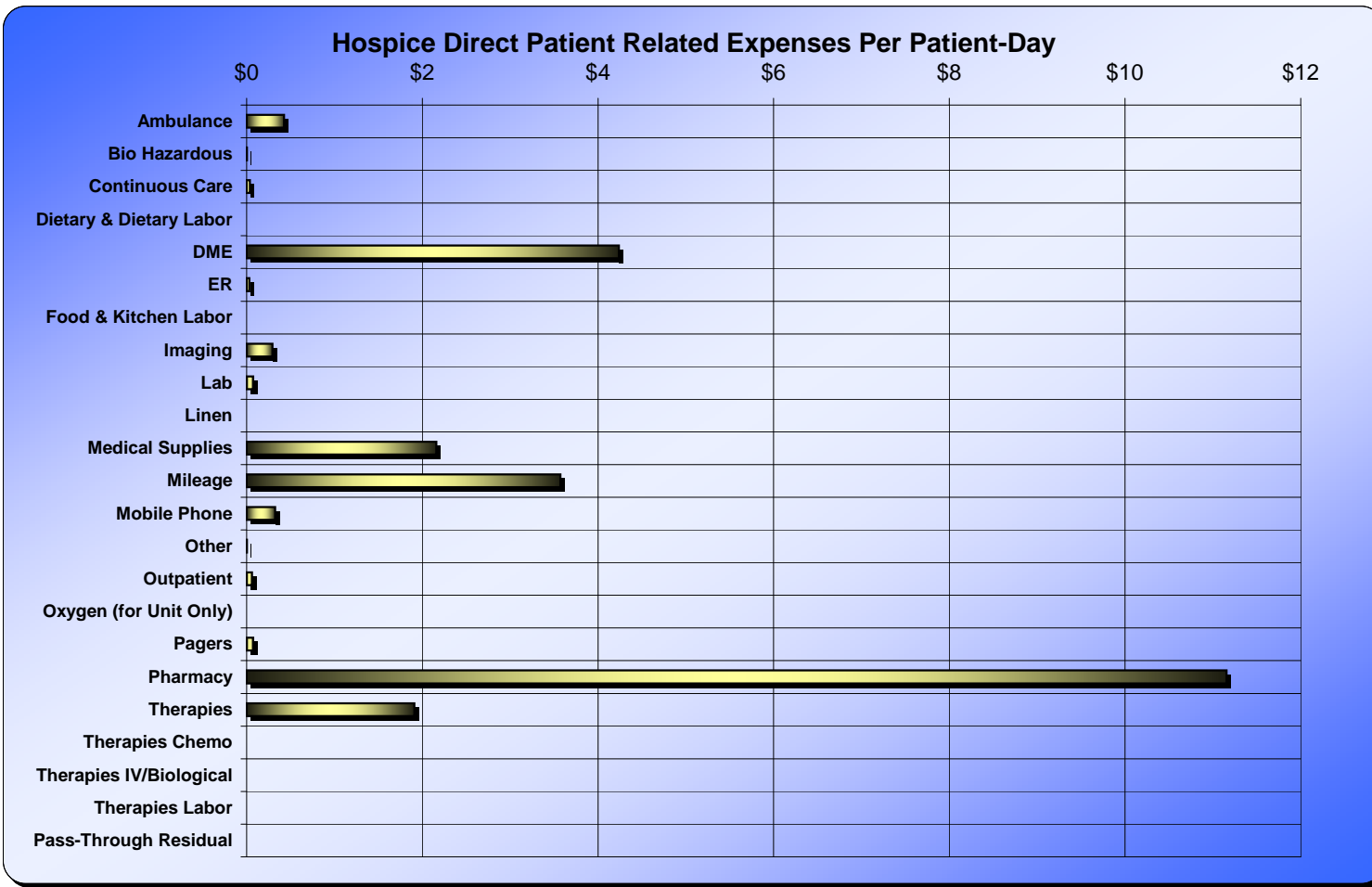
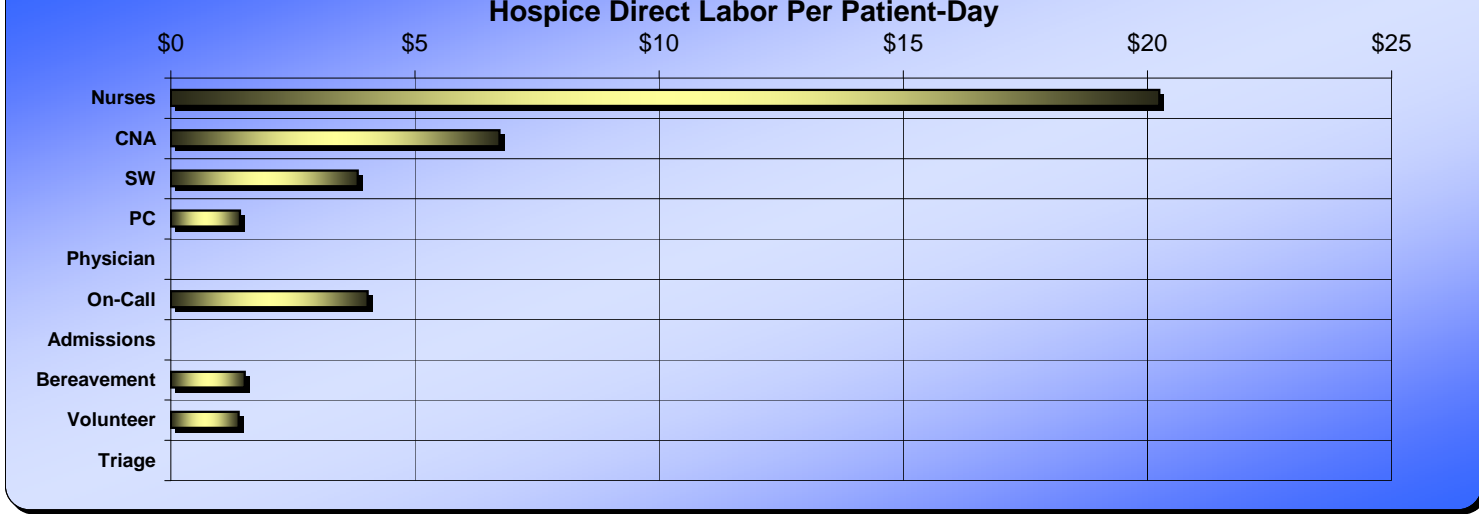


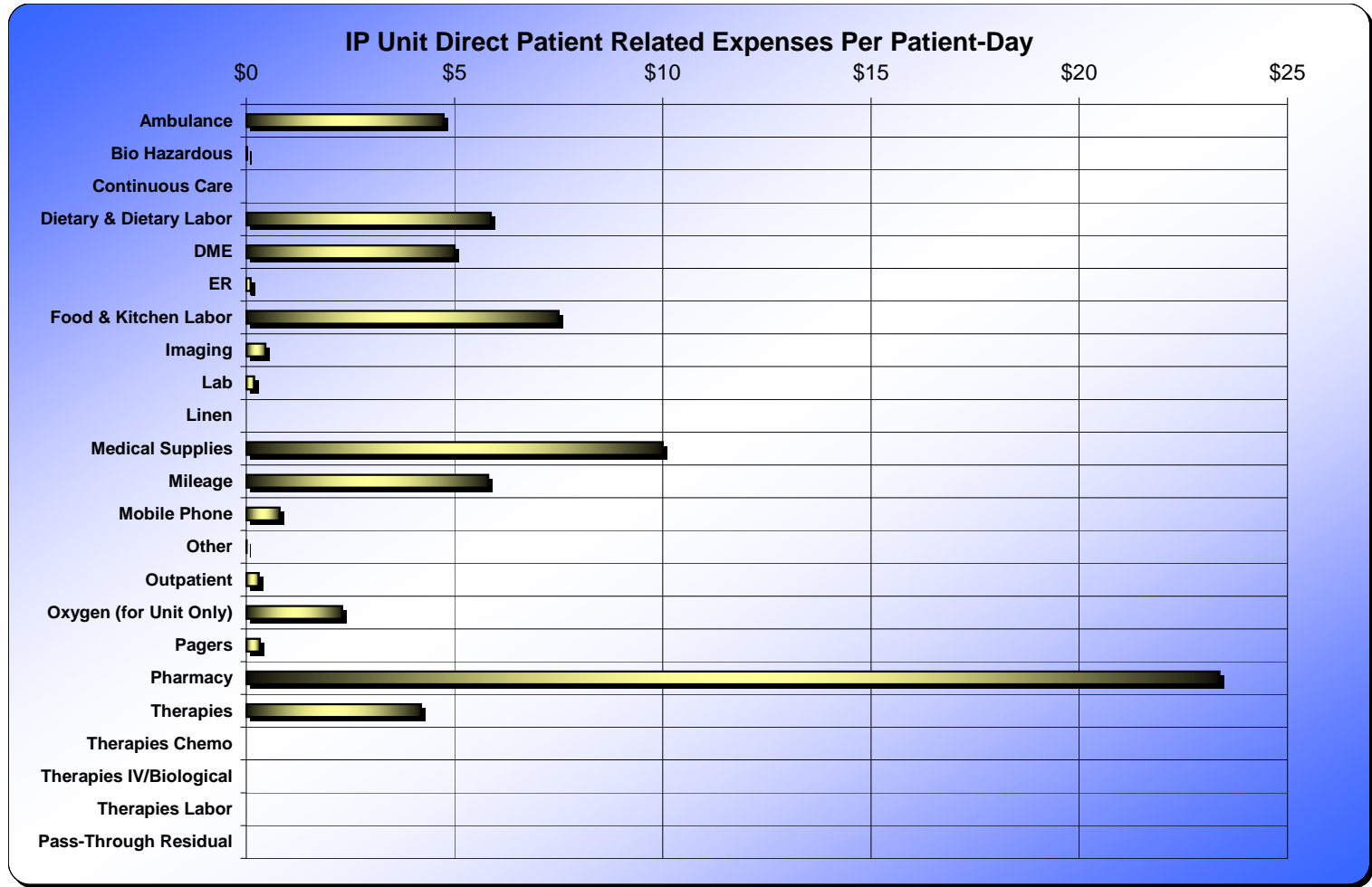
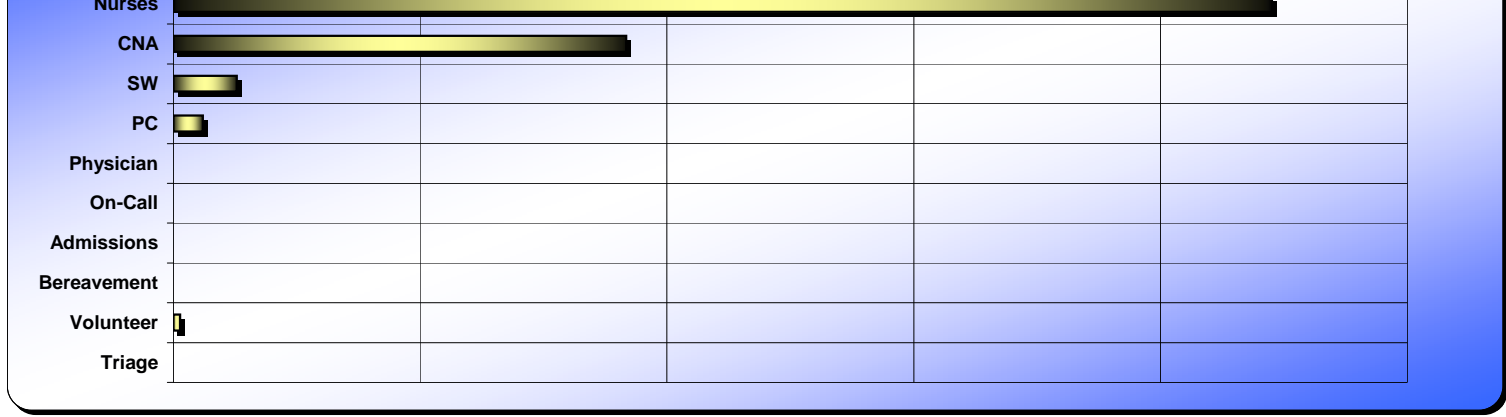
	Patient Days				ALL	Patient-Day Amounts (Visits for Palliative)			Engineered Patient-Day Amounts			Efficiency Variance		
	50,000	1,500	10,000	61,500		Hospice	Palliative	IP Unit	Hospice	Palliative	IP Unit	Hospice	Palliative	IP Unit
	Amounts: Revenue & Costs													
	Hospice	Palliative	IP Unit	Total										
Gross Patient Revenue	5,297,358	943,251	5,178,417	11,419,026	185.68	105.95	628.83	517.84						
Revenue Adjustments	(791,667)	(799)	(13,249)	(805,716)	(13.10)	(15.83)	(0.53)	(1.32)						
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	173	90.11	628.30	516.52	120.00	-	500.00	(1,494,309)	942,452	165,167
Direct Labor														
Nurses	1,012,138	344,033	2,225,735	3,581,905	58.24	20.24	229.36	222.57	-	-	-	1,012,138	344,033	2,225,735
CNA	336,363	77,086	917,626	1,331,074	21.64	6.73	51.39	91.76	-	-	-	336,363	77,086	917,626
SW	191,397	81,985	128,570	401,952	6.54	3.83	54.66	12.86	-	-	-	191,397	81,985	128,570
PC	70,635	13,370	59,464	143,470	2.33	1.41	8.91	5.95	-	-	-	70,635	13,370	59,464
Physician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
On-Call	201,654	23,987	-	225,642	3.67	4.03	15.99	-	-	-	-	201,654	23,987	-
Admissions	-	239	-	239	0.00	-	0.16	-	-	-	-	-	239	-
Bereavement	75,720	103,666	-	179,386	2.92	1.51	69.11	-	-	-	-	75,720	103,666	-
Volunteer	69,418	18,046	13,497	100,960	1.64	1.39	12.03	1.35	-	-	-	69,418	18,046	13,497
Triage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,957,325	662,412	3,344,892	5,964,629	96.99	39.15	441.61	334.49	-	-	-	1,957,325	662,412	3,344,892
Direct Patient Related Expenses														
Ambulance	21,233	3,484	47,384	72,101	1.17	0.42	2.32	4.74	-	-	-	21,233	3,484	47,384
Bio Hazardous	207	-	207	414	0.01	0.00	-	0.02	-	-	-	207	-	207
Continuous Care	1,829	-	-	1,829	0.03	0.04	-	-	-	-	-	1,829	-	-
Dietary & Dietary Labor	-	-	58,732	58,732	0.95	-	-	5.87	-	-	-	-	-	58,732
DME	211,840	101,762	50,000	363,602	5.91	4.24	67.84	5.00	-	-	-	211,840	101,762	50,000
ER	1,562	599	1,038	3,198	0.05	0.03	0.40	0.10	-	-	-	1,562	599	1,038
Food & Kitchen Labor	-	-	75,000	75,000	1.22	-	-	7.50	-	-	-	-	-	75,000
Imaging	14,748	-	4,596	19,344	0.31	0.29	-	0.46	-	-	-	14,748	-	4,596
Lab	3,763	-	1,871	5,634	0.09	0.08	-	0.19	-	-	-	3,763	-	1,871
Linen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	107,944	-	100,000	207,944	3.38	2.16	-	10.00	-	-	-	107,944	-	100,000
Mileage	178,577	64,944	58,080	301,601	4.90	3.57	43.30	5.81	-	-	-	178,577	64,944	58,080
Mobile Phone	16,192	1,978	7,985	26,156	0.43	0.32	1.32	0.80	-	-	-	16,192	1,978	7,985
Other	90	-	90	180	0.00	0.00	-	0.01	-	-	-	90	-	90
Outpatient	2,977	-	2,977	5,955	0.10	0.06	-	0.30	-	-	-	2,977	-	2,977
Oxygen (for Unit Only)	-	-	23,000	23,000	0.37	-	-	2.30	-	-	-	-	-	23,000
Pagers	3,757	499	3,268	7,524	0.12	0.08	0.33	0.33	-	-	-	3,757	499	3,268
Pharmacy	557,827	-	233,672	791,499	12.87	11.16	-	23.37	-	-	-	557,827	-	233,672
Therapies	95,531	56	41,973	137,560	2.24	1.91	0.04	4.20	-	-	-	95,531	56	41,973
Therapies Chemo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapies IV/Biological	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapies Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Residual	(3,962)	-	-	(3,962)	(0.06)	(0.08)	-	-	-	-	-	(3,962)	-	-
Total	1,214,115	173,322	709,875	2,097,312	34.10	24.28	115.55	70.99	-	-	-	1,214,115	173,322	709,875
Total Direct Expense	3,171,440	835,734	4,054,767	8,061,941	131.09	63.43	557.16	405.48	-	-	-	3,171,440	835,734	4,054,767
Contribution Margin	1,334,251	106,717	1,110,401	2,551,369	41.49	26.69	71.14	111.04	120.00	-	500.00	(4,665,749)	106,717	(3,889,599)
Allocation of Indirect Costs - Various Methods														
Optional Allocation based on Hours	1,808,649	-	-	1,808,649	29.41	36.17	-	-	-	-	-	-	-	-
Optional Allocation based on %	1,808,649	-	-	1,808,649	29.41	36.17	-	-	-	-	-	-	-	-
Optional Allocation based on Costs	711,494	187,492	909,663	1,808,649	29.41	14.23	124.99	90.97	-	-	-	-	-	-
Optional Allocation based on Patient Days	1,470,447	44,113	294,089	1,808,649	29.41	29.41	29.41	29.41	-	-	-	-	-	-
Allocation based on this System	1,551,469	123,917	133,263	1,808,649	29.41	31.03	82.61	13.33	36.00	-	90.00	(248,529)	123,917	(766,728)
Total Costs Per Day by Various Allocation Methods														
Optional Allocation based on Hours	4,980,090	835,734	4,054,767	9,870,591	160.50	99.60	557.16	405.48	-	-	-	-	-	-
Optional Allocation based on %	4,980,090	835,734	4,054,767	9,870,591	160.50	99.60	557.16	405.48	-	-	-	-	-	-
Optional Allocation based on Costs	3,882,934	1,023,227	4,964,430	9,870,591	160.50	77.66	682.15	496.44	-	-	-	-	-	-
Optional Allocation based on Patient Days	4,641,887	879,848	4,348,856	9,870,591	160.50	92.84	586.57	434.89	-	-	-	-	-	-
Allocation based on this System	4,722,909	959,652	4,188,030	9,870,591	160.50	94.46	639.77	418.80	36.00	-	90.00	2,922,911	959,652	3,288,039
Net Gain or Loss Per Patient-Day						(4.34)	(11.47)	97.71	84.00	-	410.00	(4,417,220)	(17,200)	(3,122,872)
Control:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Segment Contribution														
Traceable Net Revenue	4,505,691	942,452	5,165,167	10,613,310										
Less Direct Costs	3,171,440	835,734	4,054,767	8,061,941										
Contribution	1,334,251	106,717	1,110,401	2,551,369										
Less Allocation	1,551,469	123,917	133,263	1,808,649										
Residual Income	(217,218)	(17,200)	977,137	742,720										





	Patient Days				Patient Days				Patient-Day Amounts (Visits for Palliative)			Engineered Patient-Day Amounts			Efficiency Variance			
	50,000	1,500	10,000	61,500					ALL	Hospice	Palliative	IP Unit	Hospice	Palliative	IP Unit	Hospice	Palliative	IP Unit
	Amounts: Revenue & Costs																	
	Hospice	Palliative	IP Unit	Total														
Gross Patient Revenue	5,297,358	943,251	5,178,417	11,419,026	185.68	105.95	628.83	517.84										
Revenue Adjustments	(791,667)	(799)	(13,249)	(805,716)	(13.10)	(15.83)	(0.53)	(1.32)										
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	173	90.11	628.30	516.52					120.00	-	500.00	(1,494,309)	942,452	165,167
Direct Labor																		
Nurses	1,012,138	344,033	2,225,735	3,581,905	58.24	20.24	229.36	222.57								1,012,138	344,033	2,225,735
CNA	336,363	77,086	917,626	1,331,074	21.64	6.73	51.39	91.76								336,363	77,086	917,626
SW	191,397	81,985	128,570	401,952	6.54	3.83	54.66	12.86								191,397	81,985	128,570
PC	70,635	13,370	59,464	143,470	2.33	1.41	8.91	5.95								70,635	13,370	59,464
Physician	-	-	-	-	-	-	-	-								-	-	-
On-Call	201,654	23,987	-	225,642	3.67	4.03	15.99	-							201,654	23,987	-	
Admissions	-	239	-	239	0.00	-	0.16	-							-	239	-	
Bereavement	75,720	103,666	-	179,386	2.92	1.51	69.11	-							75,720	103,666	-	
Volunteer	69,418	18,046	13,497	100,960	1.64	1.39	12.03	1.35							69,418	18,046	13,497	
Triage	-	-	-	-	-	-	-	-							-	-	-	
Total	1,957,325	662,412	3,344,892	5,964,629	96.99	39.15	441.61	334.49								1,957,325	662,412	3,344,892
Direct Patient Related Expenses																		
Ambulance	21,233	3,484	47,384	72,101	1.17	0.42	2.32	4.74								21,233	3,484	47,384
Bio Hazardous	207	-	207	414	0.01	0.00	-	0.02								207	-	207
Continuous Care	1,829	-	-	1,829	0.03	0.04	-	-								1,829	-	-
Dietary & Dietary Labor	-	-	58,732	58,732	0.95	-	-	5.87								-	-	58,732
DME	211,840	101,762	50,000	363,602	5.91	4.24	67.84	5.00							211,840	101,762	50,000	
ER	1,562	599	1,038	3,198	0.05	0.03	0.40	0.10							1,562	599	1,038	
Food & Kitchen Labor	-	-	75,000	75,000	1.22	-	-	7.50							-	-	75,000	
Imaging	14,748	-	4,596	19,344	0.31	0.29	-	0.46							14,748	-	4,596	
Lab	3,763	-	1,871	5,634	0.09	0.08	-	0.19							3,763	-	1,871	
Linen	-	-	-	-	-	-	-	-							-	-	-	
Medical Supplies	107,944	-	100,000	207,944	3.38	2.16	-	10.00							107,944	-	100,000	
Mileage	178,577	64,944	58,080	301,601	4.90	3.57	43.30	5.81							178,577	64,944	58,080	
Mobile Phone	16,192	1,978	7,985	26,156	0.43	0.32	1.32	0.80							16,192	1,978	7,985	
Other	90	-	90	180	0.00	0.00	-	0.01							90	-	90	
Outpatient	2,977	-	2,977	5,955	0.10	0.06	-	0.30							2,977	-	2,977	
Oxygen (for Unit Only)	-	-	23,000	23,000	0.37	-	-	2.30							-	-	23,000	
Pagers	3,757	499	3,268	7,524	0.12	0.08	0.33	0.33							3,757	499	3,268	
Pharmacy	557,827	-	233,672	791,499	12.87	11.16	-	23.37							557,827	-	233,672	
Therapies	95,531	56	41,973	137,560	2.24	1.91	0.04	4.20							95,531	56	41,973	
Therapies Chemo	-	-	-	-	-	-	-	-							-	-	-	
Therapies IV/Biological	-	-	-	-	-	-	-	-							-	-	-	
Therapies Labor	-	-	-	-	-	-	-	-							-	-	-	
Pass-Through Residual	(3,962)	-	-	(3,962)	(0.06)	(0.08)	-	-							(3,962)	-	-	
Total	1,214,115	173,322	709,875	2,097,312	34.10	24.28	115.55	70.99								1,214,115	173,322	709,875
Total Direct Expense	3,171,440	835,734	4,054,767	8,061,941	131.09	63.43	557.16	405.48								3,171,440	835,734	4,054,767
Contribution Margin	1,334,251	106,717	1,110,401	2,551,369	41.49	26.69	71.14	111.04					120.00	-	500.00	(4,665,749)	106,717	(3,889,599)
Allocation of Indirect Costs - Various Methods																		
Optional Allocation based on Hours	1,808,649	-	-	1,808,649	29.41	36.17	-	-										
Optional Allocation based on %	1,808,649	-	-	1,808,649	29.41	36.17	-	-										
Optional Allocation based on Costs	711,494	187,492	909,663	1,808,649	29.41	14.23	124.99	90.97										
Optional Allocation based on Patient Days	1,470,447	44,113	294,089	1,808,649	29.41	29.41	29.41	29.41										
Allocation based on this System	1,551,469	123,917	133,263	1,808,649	29.41	31.03	82.61	13.33					36.00	-	90.00	(248,529)	123,917	(766,728)
Total Costs Per Day by Various Allocation Methods																		
Optional Allocation based on Hours	4,980,090	835,734	4,054,767	9,870,591	160.50	99.60	557.16	405.48										
Optional Allocation based on %	4,980,090	835,734	4,054,767	9,870,591	160.50	99.60	557.16	405.48										
Optional Allocation based on Costs	3,882,934	1,023,227	4,964,430	9,870,591	160.50	77.66	682.15	496.44										
Optional Allocation based on Patient Days	4,641,887	879,848	4,348,856	9,870,591	160.50	92.84	586.57	434.89										
Allocation based on this System	4,722,909	959,652	4,188,030	9,870,591	160.50	94.46	639.77	418.80					36.00	-	90.00	2,922,911	959,652	3,288,039
Net Gain or Loss Per Patient-Day						(4.34)	(11.47)	97.71					84.00	-	410.00	(4,417,220)	(17,200)	(3,122,872)
Control:	-	-	-	-	-	-	-	-										
Segment Contribution																		
Traceable Net Revenue	4,505,691	942,452	5,165,167	10,613,310														
Less Direct Costs	3,171,440	835,734	4,054,767	8,061,941														
Contribution	1,334,251	106,717	1,110,401	2,551,369														
Less Allocation	1,551,469	123,917	133,263	1,808,649														
Residual Income	(217,218)	(17,200)	977,137	742,720														





Analysis of Indirect Costs

Organization: Sunny Day Hospice
 Period Specifier: YTD June



Cost Type	Allocated Actual Costs	% of Net Revenue	Indirect Cost %	% of Total Costs	Patient Day Cost	Program Actual Cost	Program % of Net Revenue
Indirect Labor							
Administration	278,528	2.6%	15.4%	2.8%	4.53	278,528	2.6%
Clinical Management	607,852	5.7%	33.6%	6.2%	9.88	607,852	5.7%
Compliance/QI/Education	-	0.0%	0.0%	0.0%	-	-	0.0%
Finance	138,993	1.3%	7.7%	1.4%	2.26	138,993	1.3%
HR	-	0.0%	0.0%	0.0%	-	-	0.0%
Marketing	81,915	0.8%	4.5%	0.8%	1.33	81,915	0.8%
Medical Director	71,659	0.7%	4.0%	0.7%	1.17	71,659	0.7%
Medical Records	-	0.0%	0.0%	0.0%	-	-	0.0%
MIS	30,226	0.3%	1.7%	0.3%	0.49	30,226	0.3%
Team Leader	-	0.0%	0.0%	0.0%	-	-	0.0%
Other	7,160	0.1%	0.4%	0.1%	0.12	7,160	0.1%
Total	1,216,334	11.5%	67.3%	12.3%	19.78	1,216,334	11.5%
Operational Costs							
Accounting/Audit	6,100	0.1%	0.3%	0.1%	0.10	6,100	0.1%
Answering Service	2,160	0.0%	0.1%	0.0%	0.04	2,160	0.0%
Bank Service	1,759	0.0%	0.1%	0.0%	0.03	1,759	0.0%
Computer Expenses	526	0.0%	0.0%	0.0%	0.01	526	0.0%
Consulting/Professional Fees	11,248	0.1%	0.6%	0.1%	0.18	11,248	0.1%
Continuing Education	17,378	0.2%	1.0%	0.2%	0.28	17,378	0.2%
Copier Expense	10,178	0.1%	0.6%	0.1%	0.17	10,178	0.1%
Depreciation-Major Moveable	-	0.0%	0.0%	0.0%	-	-	0.0%
Dues, Licenses & Subscriptions	30,110	0.3%	1.7%	0.3%	0.49	30,110	0.3%
Insurance	36,091	0.3%	2.0%	0.4%	0.59	36,091	0.3%
Interest-Operating	316	0.0%	0.0%	0.0%	0.01	316	0.0%
Lease/Rent Equipment	-	0.0%	0.0%	0.0%	-	-	0.0%
Legal	7,360	0.1%	0.4%	0.1%	0.12	7,360	0.1%
Marketing Other	42,752	0.4%	2.4%	0.4%	0.70	42,752	0.4%
Meeting Expense	4,190	0.0%	0.2%	0.0%	0.07	4,190	0.0%
Mileage-Non-Patient	27,936	0.3%	1.5%	0.3%	0.45	27,936	0.3%
Minor Equipment	9,249	0.1%	0.5%	0.1%	0.15	9,249	0.1%
Miscellaneous	17,628	0.2%	1.0%	0.2%	0.29	17,628	0.2%
Office Supplies	34,397	0.3%	1.9%	0.3%	0.56	34,397	0.3%
Other Expenses	2,131	0.0%	0.1%	0.0%	0.03	2,131	0.0%
Pagers (Non-Patient)	493	0.0%	0.0%	0.0%	0.01	493	0.0%
Postage/Mailings	24,400	0.2%	1.3%	0.2%	0.40	24,400	0.2%
Printing	33,355	0.3%	1.8%	0.3%	0.54	33,355	0.3%
Service Contracts-Operating	701	0.0%	0.0%	0.0%	0.01	701	0.0%
Telephone	30,854	0.3%	1.7%	0.3%	0.50	30,854	0.3%
Training-Groups	30	0.0%	0.0%	0.0%	0.00	30	0.0%
Vehicle Exp-Owned/Lease	-	0.0%	0.0%	0.0%	-	-	0.0%
Total	351,340	3.3%	19.4%	3.6%	5.71	351,340	3.3%
Facility-Related Costs							
Alarm System	-	0.0%	0.0%	0.0%	-	-	0.0%
Cleaning & Paper	11,105	0.1%	0.6%	0.1%	0.18	11,105	0.1%
Depreciation-Building	101,735	1.0%	5.6%	1.0%	1.65	101,735	1.0%
Exterminating	-	0.0%	0.0%	0.0%	-	-	0.0%
Interest-Facility	-	0.0%	0.0%	0.0%	-	-	0.0%
Landscaping	1,010	0.0%	0.1%	0.0%	0.02	1,010	0.0%
Maintenance	4,257	0.0%	0.2%	0.0%	0.07	4,257	0.0%
Maintenance Salaries	-	0.0%	0.0%	0.0%	-	-	0.0%
Other-Facility	166	0.0%	0.0%	0.0%	0.00	166	0.0%
Property Taxes	-	0.0%	0.0%	0.0%	-	-	0.0%
Rent	114,524	1.1%	6.3%	1.2%	1.86	114,524	1.1%
Service Contracts-Facilities	513	0.0%	0.0%	0.0%	0.01	513	0.0%
Utilities	7,666	0.1%	0.4%	0.1%	0.12	7,666	0.1%
Total	240,975	2.3%	13.3%	2.4%	3.92	240,975	2.3%
Total Indirect Costs	1,808,649	17.0%	100%	18.3%	29.41	1,808,649	17.0%

Controlling Indirect Cost is one of the major challenges for hospices. It is the most difficult category of cost to control or design. Many times, the difference between a profitable hospice and an unprofitable hospice lies in the Indirect Cost category.

Our best advice is to "draw a line in the sand" and say "this is ALL we are going to spend (on a percentage of revenue basis) on Indirect Costs." And then, hold it! Over time, Indirect Costs creep upward and they must constantly be forced back behind the line you've drawn.

Percentage of Net Revenue by Category

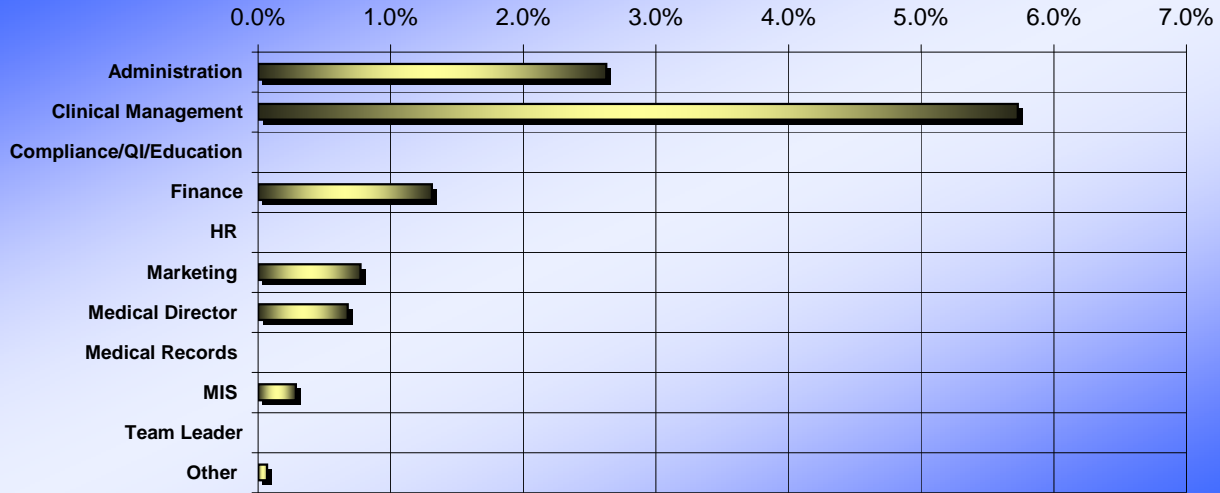
Total Indirect Salaries %	11.5%	21.0%	18.0%
Total Operational Cost %	3.3%	8.5%	8.0%
Total Facility Related Cost %	2.3%	4.0%	4.0%
	17.0%	33.5%	30.0%

We recommend that 30% be your goal for Total Indirect Costs.

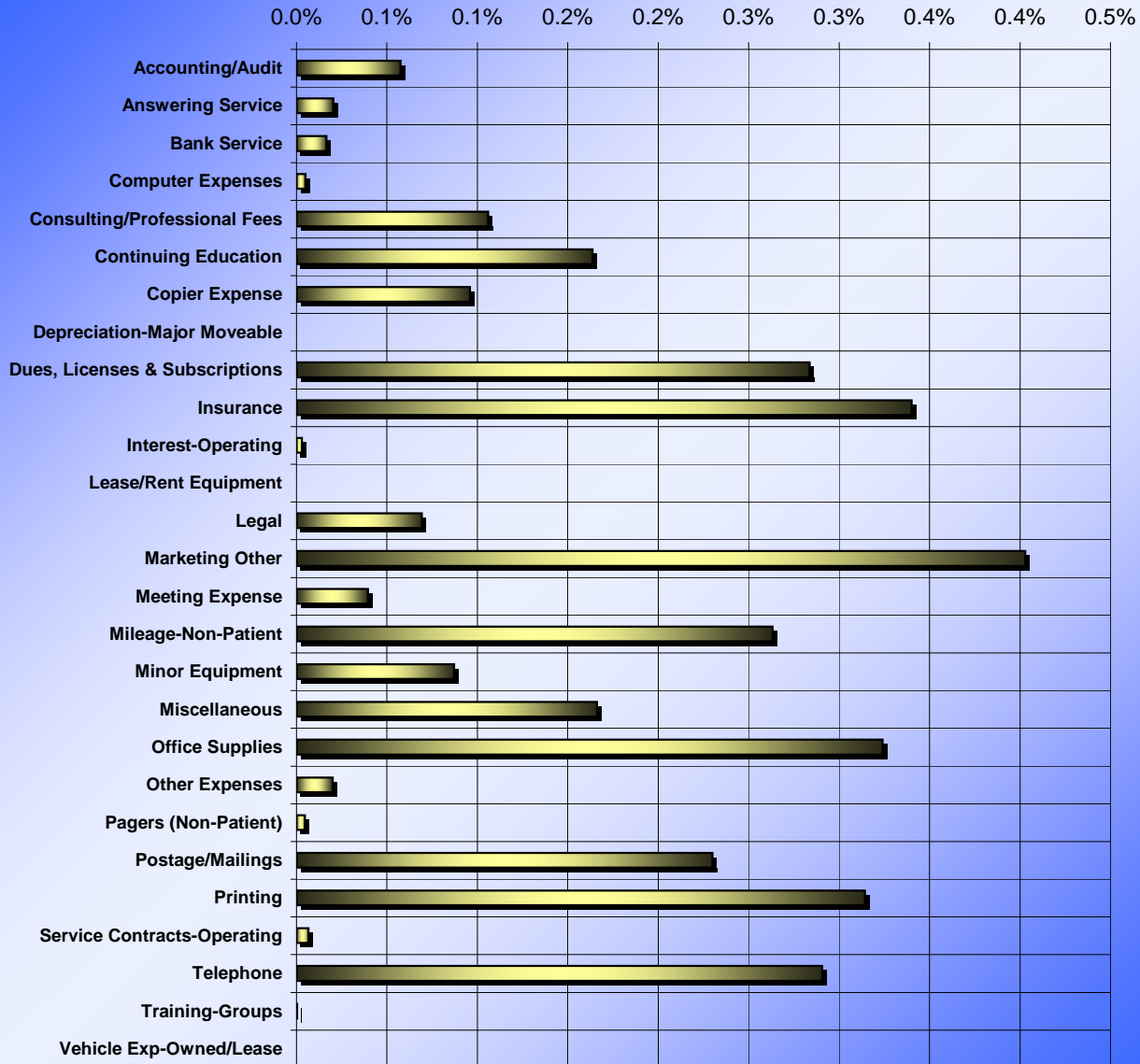
Here are some historic averages for these areas. Please reference the FBA for updated averages.

Each % point represents: \$ 106,133

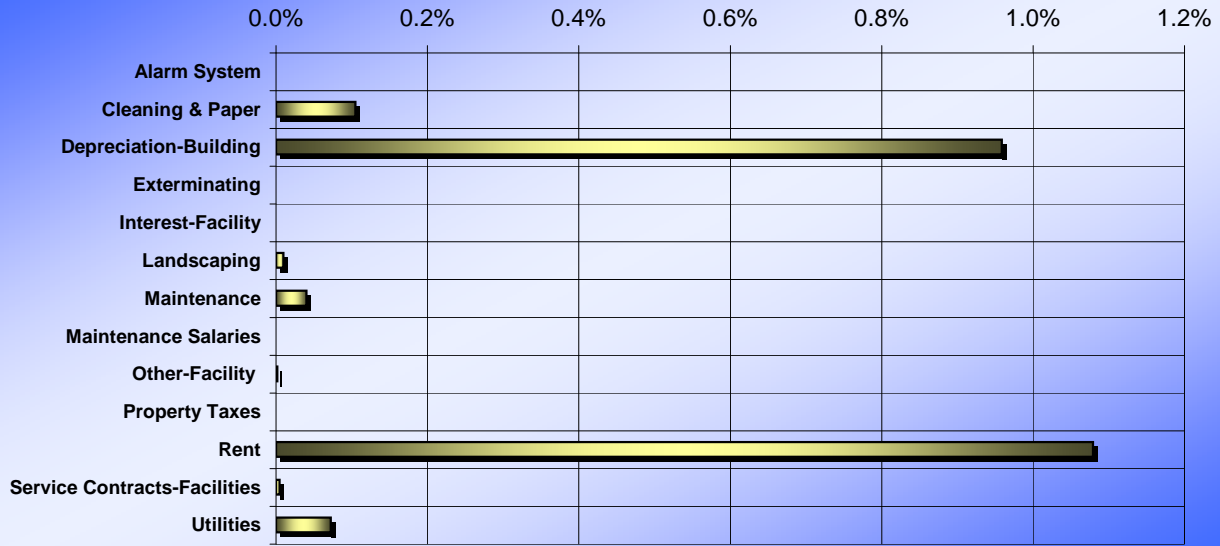
Indirect Labor



Operational Costs



Facility-Related Expenses



Flex Budget Calculation Based on Engineered Costs

Sunny Day Hospice

Period: YTD June



	Hospice		Palliative		IP Unit		Total	Patient	Hospice		Palliative		IP Unit	
	50,000 Days		1,500 Visits		10,000 Days		61,500	Cost Per Day - ALL	Cost Per Day	Engineered Amount	Cost Per Visit	Engineered Amount	Cost Per Day	Engineered Amount
	Actual	Flex Budget	Actual	Flex Budget	Actual	Flex Budget	Actual - All							
Gross Patient Revenue	5,297,358		943,251		5,178,417		11,419,026	185.68	105.95		628.83		517.84	
Revenue Adjustments	(791,667)		(799)		(13,249)		(805,716)	(13.10)	(15.83)		(0.53)		(1.32)	
Net Revenue	4,505,691	6,000,000	942,452	-	5,165,167	5,000,000	10,613,310	173	90.11	120.00	628.30	-	516.52	500.00
Direct Labor														
Nurses	1,012,138	-	344,033	-	2,225,735	-	3,581,905	58.24	20.24	-	229.36	-	222.57	-
CNA	336,363	-	77,086	-	917,626	-	1,331,074	21.64	6.73	-	51.39	-	91.76	-
SW	191,397	-	81,985	-	128,570	-	401,952	6.54	3.83	-	54.66	-	12.86	-
PC	70,635	-	13,370	-	59,464	-	143,470	2.33	1.41	-	8.91	-	5.95	-
Physician	-	-	-	-	-	-	-	-	-	-	-	-	-	-
On-Call	201,654	-	23,987	-	-	-	225,642	3.67	4.03	-	15.99	-	-	-
Admissions	-	-	239	-	-	-	239	0.00	-	-	0.16	-	-	-
Bereavement	75,720	-	103,666	-	-	-	179,386	2.92	1.51	-	69.11	-	-	-
Volunteer	69,418	-	18,046	-	13,497	-	100,960	1.64	1.39	-	12.03	-	1.35	-
Triage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,957,325	-	662,412	-	3,344,892	-	5,964,629	96.99	39.15	-	441.61	-	334.49	-
Direct Patient Related Expenses														
Ambulance	21,233	-	3,484	-	47,384	-	72,101	1.17	0.42	-	2.32	-	4.74	-
Bio Hazardous	207	-	-	-	207	-	414	0.01	0.00	-	-	-	0.02	-
Continuous Care	1,829	-	-	-	-	-	1,829	0.03	0.04	-	-	-	-	-
Dietary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DME	211,840	-	101,762	-	50,000	-	363,602	5.91	4.24	-	67.84	-	5.00	-
ER	1,562	-	599	-	1,038	-	3,198	0.05	0.03	-	0.40	-	0.10	-
Food & Kitchen Labor	-	-	-	-	75,000	-	75,000	1.22	-	-	-	-	7.50	-
Imaging	14,748	-	-	-	4,596	-	19,344	0.31	0.29	-	-	-	0.46	-
Lab	3,763	-	-	-	1,871	-	5,634	0.09	0.08	-	-	-	0.19	-
Linen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	107,944	-	-	-	100,000	-	207,944	3.38	2.16	-	-	-	10.00	-
Mileage	178,577	-	65,945	-	58,080	-	302,602	4.92	3.57	-	43.96	-	5.81	-
Mobile Phone	16,192	-	1,978	-	7,985	-	26,156	0.43	0.32	-	1.32	-	0.80	-
Other	90	-	-	-	90	-	180	0.00	0.00	-	-	-	0.01	-
Outpatient	2,977	-	-	-	2,977	-	5,955	0.10	0.06	-	-	-	0.30	-
Oxygen (for Unit Only)	-	-	-	-	23,000	-	23,000	0.37	-	-	-	-	2.30	-
Pagers	3,757	-	499	-	3,268	-	7,524	0.12	0.08	-	0.33	-	0.33	-
Pharmacy	557,827	-	-	-	233,672	-	791,499	12.87	11.16	-	-	-	23.37	-
Therapies	95,531	-	56	-	41,973	-	137,560	2.24	1.91	-	0.04	-	4.20	-
Therapies Chemo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapies IV/Biological	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapies Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pass-Through Residual	(3,962)	-	-	-	-	-	(3,962)	(0.06)	(0.08)	-	-	-	-	-
Total	1,214,115	-	174,323	-	651,142	-	2,039,581	33.16	24.28	-	116.22	-	65.11	-
Total Labor & Patient Related Costs	3,171,440	-	836,735	-	3,996,034	-	8,004,210	130.15	63.43	-	557.82	-	399.60	-
Allocation of Indirect Costs	1,551,469	1,800,000	123,917	-	133,263	900,000	1,808,649	29.41	31.03	36.00	82.61	-	13.33	90.00
Total Costs	4,722,909	1,800,000	960,653	-	4,129,297	900,000	9,812,859	159.56	94.46	36.00	640.44	-	412.93	90.00
Net Gain or Loss Per Patient-Day	(217,218)	4,200,000	(18,201)	-	1,035,870	4,100,000	800,451		(4.34)	84.00	(12.13)	-	103.59	410.00
Segment Contribution														
Traceable Net Revenue	4,505,691	6,000,000	942,452	-	5,165,167	5,000,000	16,613,310							
Less Direct Costs	3,171,440	-	836,735	-	3,996,034	-	8,004,210							
Contribution	1,334,251	6,000,000	105,717	-	1,169,133	5,000,000	8,609,100							
Less Allocation based on Model A	1,551,469	1,800,000	123,917	-	133,263	900,000	3,608,649							
Residual Income	(217,218)	4,200,000	(18,201)	-	1,035,870	4,100,000	5,000,451							

Cost Per-Visit by Discipline Schedule

Sunny Day Hospice

Period: YTD June



Cost Per-Visit by Discipline

Discipline	Hospice				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	1,012.14	79.45	1,091.58	802.27	1,893.85
LPN	-	-	-	-	-
CNA	224.24	36.59	260.83	177.75	438.58
SW	382.79	43.50	426.30	303.42	729.72
PC	141.27	9.94	151.21	111.98	263.19
Physician	-	-	-	-	-
On-Call	-	-	-	-	-
Admissions	-	10.06	10.06	-	10.06
Bereavement	302.88	4.01	306.89	240.08	546.97
Volunteer	-	-	-	-	-

Discipline	Palliative Care				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	860.08	73.32	933.40	160.90	1,094.30
LPN	-	-	-	-	-
CNA	770.86	180.77	951.63	144.20	1,095.83
SW	-	-	-	-	-
PC	-	-	-	-	-
Physician	-	-	-	-	-
On-Call	-	-	-	-	-
Admissions	-	-	-	-	-
Bereavement	-	-	-	-	-
Volunteer	-	-	-	-	-

Cost Totals by Discipline

Discipline	Hospice				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	1,012,138	79,446	1,091,584	802,269	1,893,853
LPN	-	-	-	-	-
CNA	336,363	54,886	391,249	266,618	657,866
SW	191,397	21,751	213,148	151,710	364,858
PC	70,635	4,969	75,604	55,989	131,593
Physician	-	-	-	-	-
On-Call	201,654	13,499	215,153	159,841	374,993
Admissions	-	1,006	1,006	-	1,006
Bereavement	75,720	1,003	76,723	60,019	136,742
Volunteer	69,418	2,018	71,435	55,024	126,459
	1,957,325	178,577	2,135,902	1,551,469	3,687,370

Discipline	Palliative Care				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	344,033	29,328	373,360	64,358	437,718
LPN	-	-	-	-	-
CNA	77,086	18,077	95,163	14,420	109,583
SW	81,985	5,016	87,002	15,337	102,339
PC	13,370	9,247	22,617	2,501	25,118
Physician	-	-	-	-	-
On-Call	23,987	264	24,251	4,487	28,739
Admissions	239	1,007	1,246	45	1,291
Bereavement	103,666	1,004	104,670	19,393	124,063
Volunteer	18,046	1,001	19,047	3,376	22,423
	662,412	64,944	727,356	123,917	851,274

Visit Totals by Discipline

Discipline	Hospice
	Direct Discipline Visits
RN	1,000
LPN	-
CNA	1,500
SW	500
PC	500
Physician	-
On-Call	-
Admissions	100
Bereavement	250
Volunteer	-
	3,850

Discipline	Palliative Care
	Direct Discipline Visits
RN	400
LPN	-
CNA	100
SW	-
PC	-
Physician	-
On-Call	-
Admissions	-
Bereavement	-
Volunteer	-
	500

Cost Per Visit-Hour by Discipline Schedule

Sunny Day Hospice

Period: YTD June



Cost Per Visit-Hour by Discipline for each Cost Category

Discipline	Hospice				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	920.13	72.22	992.35	729.34	1,721.68
LPN	-	-	-	-	-
CNA	240.26	39.20	279.46	190.44	469.90
SW	382.79	43.50	426.30	303.42	729.72
PC	141.27	9.94	151.21	111.98	263.19
Physician	-	-	-	-	-
On-Call	-	-	-	-	-
Admissions	-	8.38	8.38	-	8.38
Bereavement	291.23	3.86	295.09	230.84	525.93
Volunteer	-	-	-	-	-

Discipline	Palliative Care				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	688.07	58.66	746.72	128.72	875.44
LPN	-	-	-	-	-
CNA	642.38	150.65	793.03	120.17	913.19
SW	-	-	-	-	-
PC	-	-	-	-	-
Physician	-	-	-	-	-
On-Call	-	-	-	-	-
Admissions	-	-	-	-	-
Bereavement	-	-	-	-	-
Volunteer	-	-	-	-	-

Cost Totals by Discipline

Discipline	Hospice				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	1,012,138	79,446	1,091,584	802,269	1,893,853
LPN	-	-	-	-	-
CNA	336,363	54,886	391,249	266,618	657,866
SW	191,397	21,751	213,148	151,710	364,858
PC	70,635	4,969	75,604	55,989	131,593
Physician	-	-	-	-	-
On-Call	201,654	13,499	215,153	159,841	374,993
Admissions	-	1,006	1,006	-	1,006
Bereavement	75,720	1,003	76,723	60,019	136,742
Volunteer	69,418	2,018	71,435	55,024	126,459
	1,957,325	178,577	2,135,902	1,551,469	3,687,370

Discipline	Palliative Care				
	Direct Labor Costs	Direct Mileage Costs	Total Direct Costs	Indirect Costs	Total
RN	344,033	29,328	373,360	64,358	437,718
LPN	-	-	-	-	-
CNA	77,086	18,077	95,163	14,420	109,583
SW	81,985	5,016	87,002	15,337	102,339
PC	13,370	9,247	22,617	2,501	25,118
Physician	-	-	-	-	-
On-Call	23,987	264	24,251	4,487	28,739
Admissions	239	1,007	1,246	45	1,291
Bereavement	103,666	1,004	104,670	19,393	124,063
Volunteer	18,046	1,001	19,047	3,376	22,423
	662,412	64,944	727,356	123,917	851,274

Visit-Hour Totals by Discipline

Discipline	Hospice
	Direct Discipline Visit-Hours
RN	1,100
LPN	-
CNA	1,400
SW	500
PC	500
Physician	-
On-Call	-
Admissions	120
Bereavement	260
Volunteer	-
	3,880

Discipline	Palliative Care
	Direct Discipline Visit-Hours
RN	500
LPN	-
CNA	120
SW	-
PC	-
Physician	-
On-Call	-
Admissions	-
Bereavement	-
Volunteer	-
	620

Average Visit Duration in Minutes

Discipline	Hospice	Palliative Care	Typical Hospice
RN	66.00	75.00	60.0
LPN	-	-	60.0
CNA	56.00	72.00	70.0
SW	60.00	-	65.0
PC	60.00	-	40.0
Physician	-	-	40.0
On-Call	-	-	40.0
Admissions	72.00	-	90.0
Bereavement	62.40	-	-
Volunteer	-	-	-

Total Cost Per Visit

Hospice	Palliative Care	Typical Hospice
1,893.85	1,094.30	120.0
-	-	90.0
438.58	1,095.83	50.0
729.72	-	135.0
263.19	-	85.0
-	-	85.0
-	-	120.0
10.06	-	180.0
546.97	-	-
-	-	-

Total Visit-Hour Cost

Hospice	Palliative Care	Typical Hospice
1,721.68	875.44	120.0
-	-	90.0
469.90	913.19	42.9
729.72	-	124.6
263.19	-	127.5
-	-	127.5
-	-	180.0
8.38	-	120.0
525.93	-	-
-	-	-

Total Number of Visits by Discipline

Discipline	Hospice	Palliative Care
RN	1,000	400
LPN	-	-
CNA	1,500	100
SW	500	-
PC	500	-
Physician	-	-
On-Call	-	-
Admissions	100	-
Bereavement	250	-
Volunteer	-	-
3,850	500	

Est. Visits for each Patient per Week

Hospice	Palliative Care
0.14	1.87
-	-
0.21	0.47
0.07	-
0.07	-
-	-
-	-
0.01	-
0.04	-
-	-
0.54	2.33

Total Visit Time by Discipline

Discipline	Hospice	Palliative Care
RN	1,100	500
LPN	-	-
CNA	1,400	120
SW	500	-
PC	500	-
Physician	-	-
On-Call	-	-
Admissions	120	-
Bereavement	260	-
Volunteer	-	-
3,880	620	

Est. Visit-Hours for each Patient per Week

Hospice	Palliative Care
0.15	2.33
-	-
0.20	0.56
0.07	-
0.07	-
-	-
-	-
0.02	-
0.04	-
-	-
0.54	2.89

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 National Financial Data Set, use this report to update the cost fields for each discipline in your patient-management system. Use the Total Cost Per Visit-Hour if possible. Otherwise, use the Total Cost Per Visit. 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.