

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							