

	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										



