

# Net Patient Revenue - NPR%

Sunny Day Hospice

YTD December 2023



	Organization Total		Amounts: Revenue & Costs			Actual Net Patient Revenue% (NPR%)			Model Net Patient Revenue% (NPR%)			Efficiency Variance		
	Total	NPR%	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health
			Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health
Gross Patient Revenue	\$ 8,940,177	109.1%	\$ 6,329,328	\$ 2,088,679	\$ 522,170	109.1%	109.1%	109.1%						
Revenue Adjustments	(746,483)	-9.1%	(528,483)	(174,399)	(43,600)	-9.1%	-9.1%	-9.1%						
Net Revenue	\$ 8,193,694	100.0%	\$ 5,800,845	\$ 1,914,279	\$ 478,570	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	-	-	-
<b>Service Labor</b>														
RN	\$ 1,018,253	12.4%	\$ 720,887	\$ 237,893	\$ 59,473	12.4%	12.4%	12.4%	18.8%	45.2%	33.4%	-6.4%	-32.8%	-21.0%
LPN	432,717	5.3%	306,348	101,095	25,274	5.3%	5.3%	5.3%	14.8%	7.6%	2.7%	-9.6%	-2.4%	2.6%
HHA/CNA	86,867	1.1%	61,499	20,295	5,074	1.1%	1.1%	1.1%	3.1%	11.2%	8.6%	-2.0%	-10.1%	-7.6%
SW	236,490	2.9%	167,426	55,251	13,813	2.9%	2.9%	2.9%	2.7%	5.5%	12.4%	0.1%	-2.6%	-9.5%
Spiritual Care	288,904	3.5%	204,534	67,496	16,874	3.5%	3.5%	3.5%	3.4%	3.2%	5.5%	0.1%	0.3%	-1.9%
Physician/NP	250,124	3.1%	193,031	38,062	19,031	3.3%	2.0%	4.0%	1.7%	8.0%	1.1%	1.6%	-6.0%	2.9%
On-Call	358,171	4.4%	253,572	83,679	20,920	4.4%	4.4%	4.4%	1.8%	7.8%	6.5%	2.6%	-3.5%	-2.1%
Admissions	98,862	1.2%	85,916	9,415	3,531	1.5%	0.5%	0.7%	1.3%	4.0%	3.2%	0.2%	-3.5%	-2.5%
Bereavement	115,172	1.4%	99,908	8,326	6,938	1.7%	0.4%	1.4%	1.2%	3.6%	4.6%	0.5%	-3.2%	-3.2%
Volunteer	62,383	0.8%	49,476	10,756	2,151	0.9%	0.6%	0.4%	1.2%	2.1%	5.2%	-0.4%	-1.6%	-4.7%
Call Center	19,629	0.2%	14,295	3,414	1,920	0.2%	0.2%	0.4%	1.1%	17.2%	5.3%	-0.9%	-17.0%	-4.9%
<b>Total</b>	\$ 2,967,572	36.2%	\$ 2,156,892	\$ 635,681	\$ 174,998	37.2%	33.2%	36.6%	51.2%	115.6%	88.5%	-14.1%	-82.4%	-51.9%
<b>Patient-Related Expenses</b>														
Ambulance	\$ 24,844	0.3%	\$ 17,589	\$ 5,804	\$ 1,451	0.3%	0.3%	0.3%	0.4%	1.2%	0.4%	-0.1%	-0.9%	-0.1%
Bio Hazardous	269	0.0%	191	63	16	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Crisis Care Net (Gain)	10,141	0.1%	7,179	2,369	592	0.1%	0.1%	0.1%	2.3%	2.0%	0.5%	-2.2%	-1.9%	-0.4%
Dietary & Dietary Labor	209,172	2.6%	148,086	48,868	12,217	2.6%	2.6%	2.6%	3.3%	6.4%	0.3%	-0.8%	-3.8%	2.3%
DME	219,906	2.7%	166,151	34,208	19,547	2.9%	1.8%	4.1%	4.2%	0.6%	3.6%	-1.3%	1.2%	0.5%
ER	681	0.0%	482	159	40	0.0%	0.0%	0.0%	0.1%	1.3%	0.1%	-0.1%	-1.2%	-0.1%
Food & Kitchen Labor	2,594	0.0%	1,837	606	152	0.0%	0.0%	0.0%	0.5%	2.1%	0.7%	-0.5%	-2.0%	-0.7%
Imaging	19,165	0.2%	13,568	4,478	1,119	0.2%	0.2%	0.2%	0.3%	0.1%	0.3%	-0.1%	0.2%	-0.1%
Lab	328	0.0%	232	77	19	0.0%	0.0%	0.0%	0.4%	0.2%	0.2%	-0.4%	-0.1%	-0.2%
Linen	2,431	0.0%	1,721	568	142	0.0%	0.0%	0.0%	0.8%	1.3%	0.9%	-0.7%	-1.3%	-0.9%
Medical Supplies	5,857	0.1%	4,146	1,368	342	0.1%	0.1%	0.1%	1.7%	2.3%	1.3%	-1.6%	-2.2%	-1.2%
Mileage	286,689	3.5%	204,364	65,746	16,579	3.5%	3.4%	3.5%	4.9%	3.8%	2.4%	-1.3%	-0.4%	1.1%
Mobile Phone	21,042	0.3%	14,897	4,916	1,229	0.3%	0.3%	0.3%	0.2%	0.8%	0.2%	0.0%	-0.5%	0.0%
Other	117	0.0%	83	27	7	0.0%	0.0%	0.0%	2.0%	0.6%	5.2%	-2.0%	-0.6%	-5.2%
Outpatient	129,950	1.6%	92,000	30,360	7,590	1.6%	1.6%	1.6%	0.5%	1.7%	0.4%	1.1%	-0.1%	1.1%
Oxygen - IP Unit Only	4,467	0.1%	3,162	1,044	261	0.1%	0.1%	0.1%	0.0%	0.5%	0.7%	0.0%	-0.4%	-0.6%
Pagers	4,882	0.1%	3,456	1,141	285	0.1%	0.1%	0.1%	0.1%	1.0%	0.1%	0.0%	-0.9%	0.0%
Pharmacy	647,565	7.9%	504,498	97,888	45,179	8.7%	5.1%	9.4%	14.0%	4.9%	8.1%	-5.3%	0.2%	1.3%
Therapies PT/OT/ST	122,718	1.5%	86,880	28,670	7,168	1.5%	1.5%	1.5%	0.3%	0.5%	0.6%	1.2%	1.0%	0.9%
Therapies PT/OT/ST Labor	1,006	0.0%	810	147	49	0.0%	0.0%	0.0%	1.7%	0.4%	0.6%	-1.7%	-0.4%	-0.6%
Therapies Chemo	193	0.0%	137	45	11	0.0%	0.0%	0.0%	0.4%	0.8%	0.9%	-0.4%	-0.8%	-0.9%
Therapies IV/Biol and Other	286	0.0%	203	67	17	0.0%	0.0%	0.0%	0.5%	0.9%	0.4%	-0.5%	-0.9%	-0.4%
Pass-Through Net (Gain)	-	-	-	-	-	-	-	-	8.7%	0.2%	0.8%	-8.7%	-0.2%	-0.8%
Contract Physician Net (Gain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting Physician Net (Gain)	(3,722)	0.0%	(2,635)	(869)	(218)	0.0%	0.0%	0.0%	-	-	-	0.0%	0.0%	0.0%
Contract GIP Net (Gain)	(1,672)	0.0%	(1,198)	(375)	(99)	0.0%	0.0%	0.0%	-	-	-	0.0%	0.0%	0.0%
Respite Net (Gain)	989	0.0%	714	216	59	0.0%	0.0%	0.0%	-	-	-	0.0%	0.0%	0.0%
Room & Board Net (Gain)	(5,195)	-0.1%	(3,678)	(1,214)	(304)	-0.1%	-0.1%	-0.1%	-	-	-	-0.1%	-0.1%	-0.1%
<b>Total</b>	\$ 1,704,703	20.8%	\$ 1,264,876	\$ 326,376	\$ 113,451	21.8%	17.0%	23.7%	47.3%	33.4%	28.8%	-25.5%	-16.4%	-5.1%
<b>Total Direct Expense</b>	\$ 4,672,274	57.0%	\$ 3,421,769	\$ 962,057	\$ 288,449	59.0%	50.3%	60.3%	98.5%	149.0%	117.2%	-39.6%	-98.7%	-57.0%
<b>Contribution Margin</b>	\$ 3,521,420	43.0%	\$ 2,379,077	\$ 952,222	\$ 190,121	41.0%	49.7%	39.7%	1.5%	-49.0%	-17.2%	39.6%	98.7%	57.0%
<b>Indirect Costs</b>														
<b>Labor</b>														
Administration Labor	\$ 318,278	3.9%	\$ 220,086	\$ 37,245	\$ 60,947	3.8%	1.9%	12.7%						
Clinical Management Labor	277,747	3.4%	197,509	30,861	49,377	3.4%	1.6%	10.3%						
Compliance/QAPI Labor	2,338	0.0%	1,601	229	508	0.0%	0.0%	0.1%						
Education Labor	25,649	0.3%	19,393	2,502	3,753	0.3%	0.1%	0.8%						
Finance Labor	151,378	1.8%	126,494	14,516	10,368	2.2%	0.8%	2.2%						
HR Labor	2,929	0.0%	2,585	258	86	0.0%	0.0%	0.0%						
Marketing Labor	37,562	0.5%	31,214	2,645	3,703	0.5%	0.1%	0.8%						
Medical Director Labor	44	0.0%	33	2	9	0.0%	0.0%	0.0%						

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	Total	NPR%	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health
			Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health
Medical Records Labor	553	0.0%	399	21	133	0.0%	0.0%	0.0%						
MIS Labor	33,692	0.4%	27,746	991	4,955	0.5%	0.1%	1.0%						
Other Labor	1,225	0.0%	923	17	285	0.0%	0.0%	0.1%						
<b>Total</b>	<b>\$ 851,394</b>	<b>10.4%</b>	<b>\$ 627,982</b>	<b>\$ 89,287</b>	<b>\$ 134,125</b>	<b>10.8%</b>	<b>4.7%</b>	<b>28.0%</b>						
<b>Operating</b>														
Accounting/Audit	\$ 6,579	0.1%	\$ 4,201	\$ 1,268	\$ 1,110	0.1%	0.1%	0.2%						
Answering Service	1,407	0.0%	987	311	110	0.0%	0.0%	0.0%						
Bank Service	1,943	0.0%	1,188	343	411	0.0%	0.0%	0.1%						
Computer Expenses	581	0.0%	348	96	137	0.0%	0.0%	0.0%						
Consulting/Professional Fees	10,791	0.1%	7,194	1,870	1,727	0.1%	0.1%	0.4%						
Continuing Education	6,826	0.1%	4,288	1,050	1,488	0.1%	0.1%	0.3%						
Copier Expense	6,870	0.1%	4,456	1,021	1,393	0.1%	0.1%	0.3%						
Depreciation-Major Moveable	607	0.0%	419	89	98	0.0%	0.0%	0.0%						
Dues, Licenses & Subscriptions	28,564	0.3%	17,519	3,428	7,617	0.3%	0.2%	1.6%						
EMR System	-	-	-	-	-	-	-	-						
Insurance-All Other	43,149	0.5%	21,105	3,752	18,291	0.4%	0.2%	3.8%						
Insurance-Liability	-	-	-	-	-	-	-	-						
Interest-Operating	230	0.0%	181	29	21	0.0%	0.0%	0.0%						
Lease/Rent Equipment	1,368	0.0%	949	375	44	0.0%	0.0%	0.0%						
Legal	6,791	0.1%	4,017	1,530	1,243	0.1%	0.1%	0.3%						
Maintenance-Equipment	-	-	-	-	-	-	-	-						
Marketing Other	37,403	0.5%	21,299	7,792	8,312	0.4%	0.4%	1.7%						
Meeting Expense	2,989	0.0%	1,758	615	615	0.0%	0.0%	0.1%						
Mileage-Non-Patient	9,577	0.1%	4,669	1,556	3,352	0.1%	0.1%	0.7%						
Minor Equipment	9,855	0.1%	4,567	1,442	3,846	0.1%	0.1%	0.8%						
Miscellaneous	9,783	0.1%	6,464	1,922	1,398	0.1%	0.1%	0.3%						
Office Supplies	35,699	0.4%	14,604	4,057	17,038	0.3%	0.2%	3.6%						
Other Expenses	1,384	0.0%	969	249	166	0.0%	0.0%	0.0%						
Pagers-Non-Patient	288	0.0%	218	51	19	0.0%	0.0%	0.0%						
Postage/Mailings	14,826	0.2%	9,409	1,996	3,421	0.2%	0.1%	0.7%						
Printing	23,903	0.3%	13,419	7,129	3,355	0.2%	0.4%	0.7%						
Service Contracts-Operating	674	0.0%	282	146	246	0.0%	0.0%	0.1%						
Telehealth	-	-	-	-	-	-	-	-						
Telephone	24,325	0.3%	9,477	4,739	10,109	0.2%	0.2%	2.1%						
Training-Groups	21	0.0%	11	5	4	0.0%	0.0%	0.0%						
Vehicle Exp-Owned/Lease	537	0.0%	313	146	78	0.0%	0.0%	0.0%						
<b>Total</b>	<b>\$ 286,969</b>	<b>3.5%</b>	<b>\$ 154,313</b>	<b>\$ 47,007</b>	<b>\$ 85,648</b>	<b>2.7%</b>	<b>2.5%</b>	<b>17.9%</b>						
<b>Facility Related</b>														
Alarm System	\$ 203	0.0%	\$ 117	\$ 52	\$ 35	0.0%	0.0%	0.0%						
Cleaning & Paper	5,711	0.1%	3,712	1,570	428	0.1%	0.1%	0.1%						
Depreciation-Building	48,310	0.6%	32,642	13,057	2,611	0.6%	0.7%	0.5%						
Exterminating	65	0.0%	20	7	38	0.0%	0.0%	0.0%						
Insurance-Property	-	-	-	-	-	-	-	-						
Interest-Facility	36	0.0%	12	4	20	0.0%	0.0%	0.0%						
Landscaping	190	0.0%	55	17	117	0.0%	0.0%	0.0%						
Maintenance-Building	2,518	0.0%	896	726	896	0.0%	0.0%	0.2%						
Maintenance Salaries	54	0.0%	19	15	20	0.0%	0.0%	0.0%						
Other-Facility	160	0.0%	41	32	86	0.0%	0.0%	0.0%						
Property Taxes	24	0.0%	7	5	12	0.0%	0.0%	0.0%						
Rent	130,965	1.6%	25,300	19,347	86,318	0.4%	1.0%	18.0%						
Service Contracts-Facilities	167	0.0%	30	22	115	0.0%	0.0%	0.0%						
Utilities	6,990	0.1%	1,219	894	4,877	0.0%	0.0%	1.0%						
<b>Total</b>	<b>\$ 195,394</b>	<b>2.4%</b>	<b>\$ 64,070</b>	<b>\$ 35,750</b>	<b>\$ 95,574</b>	<b>1.1%</b>	<b>1.9%</b>	<b>20.0%</b>						
<b>Indirect Total</b>	<b>\$ 1,333,757</b>	<b>16.3%</b>	<b>\$ 846,365</b>	<b>\$ 172,045</b>	<b>\$ 315,347</b>	<b>14.6%</b>	<b>9.0%</b>	<b>65.9%</b>	<b>14.6%</b>	<b>9.0%</b>	<b>65.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total of Direct and Indirect</b>	<b>\$ 6,006,031</b>	<b>73.3%</b>	<b>\$ 4,268,134</b>	<b>\$ 1,134,102</b>	<b>\$ 603,796</b>	<b>73.6%</b>	<b>59.2%</b>	<b>126.2%</b>	<b>113.1%</b>	<b>158.0%</b>	<b>183.1%</b>	<b>-39.6%</b>	<b>-98.7%</b>	<b>-57.0%</b>
<b>Operational Net Income (Loss)</b>	<b>\$ 2,187,663</b>	<b>26.7%</b>	<b>\$ 1,532,712</b>	<b>\$ 780,177</b>	<b>\$ (125,226)</b>	<b>26.4%</b>	<b>40.8%</b>	<b>-26.2%</b>	<b>-13.1%</b>	<b>-58.0%</b>	<b>-83.1%</b>	<b>39.6%</b>	<b>98.7%</b>	<b>57.0%</b>