

Cost Composition Report - Based on Net Patient Revenue

Sunny Day Hospice

Period: YTD December



| | Amounts: Revenue & Costs | | | Organization | | Actual Net Patient Revenue% (NPR%) | | | Model Net Patient Revenue% (NPR%) | | | Efficiency Variance | | |
|---|--------------------------|----------------|-----------------|--------------|--------|------------------------------------|----------------|-----------------|-----------------------------------|----------------|-----------------|---------------------|----------------|-----------------|
| | Hospice Homecare | Inpatient Unit | Palliative Care | Total | NPR% | Hospice Homecare | Inpatient Unit | Palliative Care | Hospice Homecare | Inpatient Unit | Palliative Care | Hospice Homecare | Inpatient Unit | Palliative Care |
| Gross Patient Revenue | 5,226,340 | 5,121,955 | 906,512 | 11,254,807 | 107.7% | 112.3% | 104.4% | 101.8% | | | | | | |
| Revenue Adjustments | (574,438) | (215,601) | (16,028) | (806,068) | -7.7% | -12.3% | -4.4% | -1.8% | | | | | | |
| Net Revenue | 4,651,901 | 4,906,353 | 890,484 | 10,448,739 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | |
| Direct Labor | | | | | | | | | | | | | | |
| Nurses | 954,704 | 2,277,400 | 347,792 | 3,579,896 | 34.3% | 20.5% | 46.4% | 39.1% | 33.7% | 52.5% | 36.1% | (612,115) | (297,603) | 26,107 |
| HHA/CNA | 328,770 | 927,653 | 77,928 | 1,334,351 | 12.8% | 7.1% | 18.9% | 8.8% | 3.1% | 6.7% | 8.6% | 186,640 | 598,540 | 1,108 |
| SW | 193,488 | 129,975 | 82,881 | 406,345 | 3.9% | 4.2% | 2.6% | 9.3% | 2.7% | 2.7% | 9.7% | 65,571 | (4,596) | (3,541) |
| Spiritual Care | 71,470 | 60,114 | 13,516 | 145,100 | 1.4% | 1.5% | 1.2% | 1.5% | 3.4% | 1.4% | 4.3% | (86,453) | (8,146) | (24,894) |
| Physician/NP (net) | 9,733 | (56,462) | 127,896 | 81,167 | 0.8% | 0.2% | -1.2% | 14.4% | 1.7% | 1.0% | 1.1% | (70,808) | (105,219) | 118,294 |
| On-Call | 203,858 | - | 24,250 | 228,107 | 2.2% | 4.4% | 0.0% | 2.7% | 2.0% | 0.9% | 6.5% | 112,894 | (42,663) | (33,366) |
| Admissions | 36,791 | - | 239 | 37,031 | 0.4% | 0.8% | 0.0% | 0.0% | 1.6% | 0.4% | 4.3% | (39,959) | (19,767) | (38,171) |
| Bereavement | 76,547 | - | 103,666 | 180,213 | 1.7% | 1.6% | 0.0% | 11.6% | 1.7% | 0.3% | 4.6% | (3,046) | (16,252) | 62,512 |
| Volunteer | 70,176 | 13,644 | 18,190 | 102,011 | 1.0% | 1.5% | 0.3% | 2.0% | 1.2% | 0.4% | 4.3% | 13,324 | (3,908) | (20,220) |
| Triage | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | - | - | - |
| Total | 1,945,537 | 3,352,324 | 796,359 | 6,094,220 | 58.3% | 41.8% | 68.3% | 89.4% | 51.2% | 66.3% | 79.6% | (433,952) | 100,385 | 87,830 |
| Direct Patient-Related Expenses | | | | | | | | | | | | | | |
| Ambulance | 21,233 | 47,384 | 3,484 | 72,101 | 0.7% | 0.5% | 1.0% | 0.4% | 0.4% | 1.2% | 0.4% | 1,695 | (12,964) | (78) |
| Bio Hazardous | 207 | 207 | - | 414 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (258) | (283) | (89) |
| Crisis Care (net) | 5,364 | - | - | 5,364 | 0.1% | 0.1% | 0.0% | 0.0% | 2.3% | 0.0% | 0.0% | (100,699) | - | - |
| Dietary & Dietary Labor | - | 59,374 | - | 59,374 | 0.6% | 0.0% | 1.2% | 0.0% | 3.3% | 6.4% | 0.3% | (154,443) | (253,651) | (2,226) |
| DME | 211,840 | 50,000 | 101,762 | 363,602 | 3.5% | 4.6% | 1.0% | 11.4% | 4.2% | 0.6% | 3.6% | 16,925 | 20,562 | 69,526 |
| ER | 1,562 | 1,038 | 599 | 3,198 | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 1.3% | 0.1% | (3,090) | (60,292) | (292) |
| Food & Kitchen Labor | - | 75,000 | - | 75,000 | 0.7% | 0.0% | 1.5% | 0.0% | 0.0% | 2.1% | 0.7% | - | (25,580) | (6,411) |
| Imaging | 14,748 | 4,596 | - | 19,344 | 0.2% | 0.3% | 0.1% | 0.0% | 0.3% | 0.1% | 0.3% | (1,068) | 1,162 | (2,939) |
| Lab | 3,763 | 1,871 | - | 5,634 | 0.1% | 0.1% | 0.0% | 0.0% | 0.4% | 0.2% | 0.2% | (15,775) | (5,489) | (1,603) |
| Linen | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.8% | 1.3% | 0.0% | (34,889) | (65,745) | - |
| Medical Supplies | 107,944 | 100,000 | - | 207,944 | 2.0% | 2.3% | 2.0% | 0.0% | 1.7% | 2.3% | 1.3% | 29,792 | (11,374) | (11,576) |
| Mileage | 185,076 | 32,592 | 67,666 | 285,334 | 2.7% | 4.0% | 0.7% | 7.6% | 4.9% | 3.8% | 2.4% | (41,472) | (154,341) | 46,740 |
| Mobile Phone | 16,192 | 7,985 | 1,978 | 26,156 | 0.3% | 0.3% | 0.2% | 0.2% | 0.2% | 0.8% | 0.2% | 5,028 | (28,812) | (70) |
| Other | 90 | 90 | - | 180 | 0.0% | 0.0% | 0.0% | 0.0% | 2.0% | 0.6% | 5.2% | (92,948) | (30,329) | (46,305) |
| Outpatient | - | 2,977 | - | 2,977 | 0.0% | 0.0% | 0.1% | 0.0% | 0.5% | 1.7% | 0.4% | (21,399) | (79,449) | (3,918) |
| Oxygen (for Unit Only) | - | 23,000 | - | 23,000 | 0.2% | 0.0% | 0.5% | 0.0% | 0.0% | 0.5% | 0.0% | - | (1,041) | - |
| Pagers | 3,757 | 3,268 | 499 | 7,524 | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 1.0% | 0.1% | 35 | (45,796) | (213) |
| Pharmacy | 557,827 | 233,672 | - | 791,499 | 7.6% | 12.0% | 4.8% | 0.0% | 14.0% | 4.9% | 8.1% | (93,440) | (7,230) | (72,307) |
| Therapies PT/OT/ST | 95,531 | 41,973 | 56 | 137,560 | 1.3% | 2.1% | 0.9% | 0.0% | 1.7% | 0.3% | 0.6% | 17,379 | 28,726 | (5,554) |
| Therapies Chemo | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 1.7% | 0.3% | 0.6% | (78,152) | (13,247) | (5,610) |
| Therapies IV/Biol and Other | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 1.7% | 0.3% | 0.6% | (78,152) | (13,247) | (5,610) |
| Therapies PT/OT/ST Labor | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 1.7% | 0.3% | 0.6% | (78,152) | (13,247) | (5,610) |
| Pass-Through (net) | 942 | - | - | 942 | 0.0% | 0.0% | 0.0% | 0.0% | 8.7% | 0.0% | 0.8% | (405,634) | - | (7,213) |
| Total | 1,226,076 | 685,028 | 176,045 | 2,087,149 | 20.0% | 26.4% | 14.0% | 19.8% | 50.6% | 29.7% | 26.7% | (1,128,716) | (771,669) | (61,358) |
| Total Direct Expense | 3,171,614 | 4,037,352 | 972,403 | 8,181,369 | 78.3% | 68.2% | 82.3% | 109.2% | 101.8% | 96.0% | 106.2% | (1,562,668) | (671,283) | 26,471 |
| Allocation based on this System | 1,267,364 | 132,736 | 122,150 | 1,522,249 | 14.6% | 27.2% | 2.7% | 13.7% | 27.2% | 2.7% | 13.7% | - | - | - |
| Total of Direct and Indirect | 4,438,977 | 4,170,088 | 1,094,553 | 9,703,618 | 92.9% | 95.4% | 85.0% | 122.9% | 129.0% | 98.7% | 119.9% | (1,562,668) | (671,283) | 26,471 |
| Operational Net Gain or Loss Percentage based on Net Patient Revenue | | | | | 7.1% | 4.6% | 15.0% | -22.9% | -29.0% | 1.3% | -19.9% | 1,562,668 | 671,283 | (26,471) |

Segment Contribution

| | | | |
|-----------------------|--------|--------|--------|
| Traceable Net Revenue | 100.0% | 100.0% | 100.0% |
| Less Direct Costs | 68.2% | 82.3% | 109.2% |
| Contribution | 31.8% | 17.7% | -9.2% |
| Less Allocation | 27.2% | 2.7% | 13.7% |
| Residual Income | 4.6% | 15.0% | -22.9% |

7/10/2017