

Patient-Day Costing Method & Business Segment Costs

Sunny Day Hospice
Period: YTD December



Gross Patient Revenue
Revenue Adjustments
Net Revenue

Direct Labor
Nurses
HHA/CNA
SW
Spiritual Care
Physician/NP (net)
On-Call
Admissions
Bereavement
Volunteer
Triage
Total

Direct Patient-Related Expenses

Ambulance
Bio Hazardous
Crisis Care (net)
Dietary & Dietary Labor
DME
ER
Food & Kitchen Labor
Imaging
Lab
Linen
Medical Supplies
Mileage
Mobile Phone
Other
Outpatient
Oxygen (for Unit Only)
Pagors
Pharmacy
Therapies PT/OT/ST
Therapies Chemo
Therapies IV/Biol and Other
Therapies PT/OT/ST Labor
Pass-Through (net)
Total

Total Direct Expense

Contribution Margin

Allocation of Indirect Costs - Various Methods

Optional Allocation based on Hours
Optional Allocation based on %
Optional Allocation based on Costs
Optional Allocation based on Patient-Days

[Allocation based on this System](#)

Total Costs Per Day by Various Allocation Methods

Optional Allocation based on Hours
Optional Allocation based on %
Optional Allocation based on Costs
Optional Allocation based on Patient-Days
Allocation based on this System

Net Gain or Loss Per Patient-Day

Control:

[Segment Contribution](#)

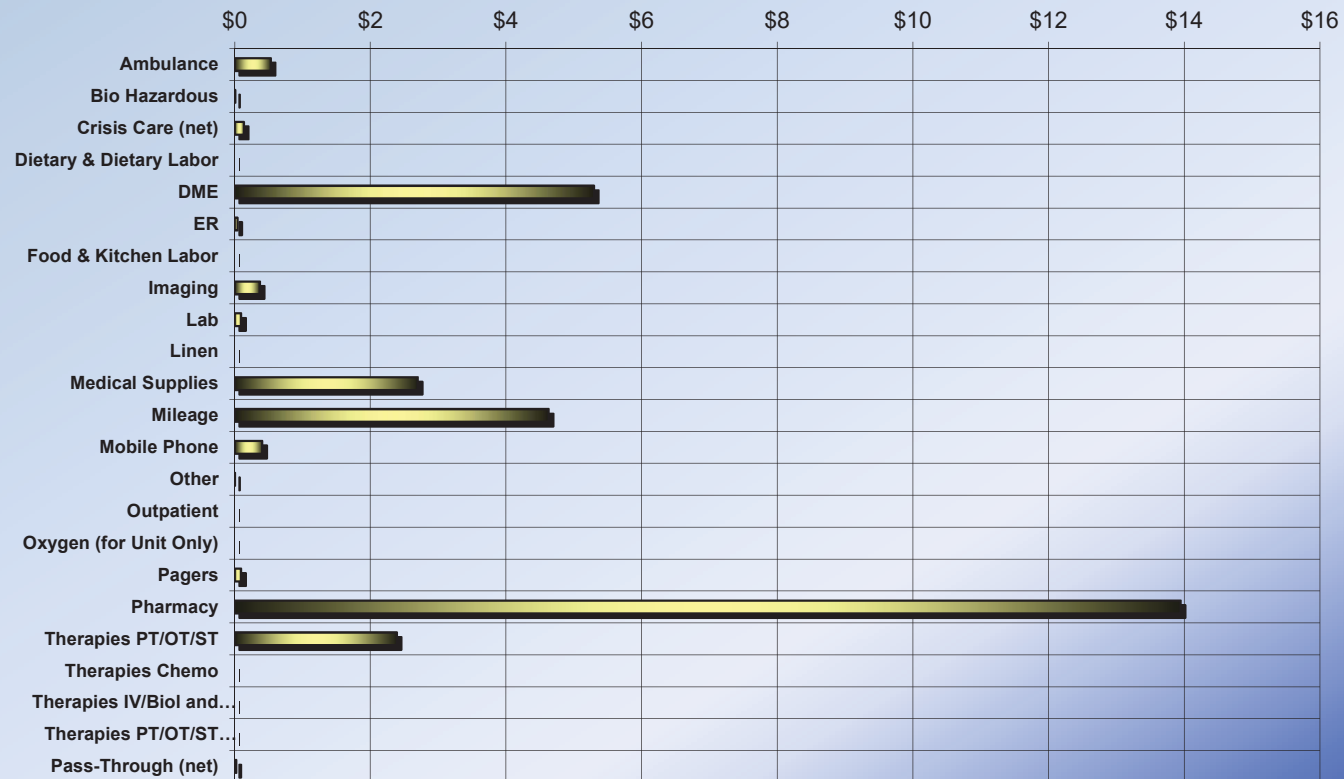
Traceable Net Revenue
Less Direct Costs
Contribution
Less Allocation
Net Operational Income

	Patient-Days				Organization PPD Total	Patient-Day Amounts			Model Patient-Day Amount			Efficiency Variance		
	40,000	7,000	5,000	Total		Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care	Hospice Homecare	Inpatient Unit	Palliative Care
	40,000	7,000	5,000	52,000										
Amounts: Revenue & Costs														
	Hospice Homecare	Inpatient Unit	Palliative Care	Total Costs		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	216.44	130.66	731.71	181.30						
Revenue Adjustments	(574,438)	(215,601)	(16,028)	(806,068)	(15.50)	(14.36)	(30.80)	(3.21)						
Net Revenue	4,651,901	4,906,353	890,484	10,448,739	201	116.30	700.91	178.10	120.00	737.88	170.00	(148,099)	(258,807)	40,484
Direct Labor														
Nurses	954,704	2,277,400	347,792	3,579,896	68.84	23.87	325.34	69.56	40.42	387.26	61.41	(612,115)	(297,603)	26,107
HHA/CNA	328,770	927,653	77,928	1,334,351	25.66	8.22	132.52	15.59	3.67	49.50	14.67	186,640	598,540	1,108
SW	193,488	129,975	82,881	406,345	7.81	4.84	18.57	16.58	3.30	20.24	16.50	65,571	(4,596)	(3,541)
Spiritual Care	71,470	60,114	13,516	145,100	2.79	1.79	8.59	2.70	4.07	10.27	7.33	(86,453)	(8,146)	(24,894)
Physician/NP (net)	9,733	(56,462)	127,896	81,167	1.56	0.24	(8.07)	25.58	2.08	7.33	1.83	(70,808)	(105,219)	118,294
On-Call	203,858	-	24,250	228,107	4.39	5.10	-	4.85	2.35	6.42	11.00	112,894	(42,663)	(33,366)
Admissions	36,791	-	239	37,031	0.71	0.92	-	0.05	1.98	2.97	7.33	(39,959)	(19,767)	(38,171)
Bereavement	76,547	-	103,666	180,213	3.47	1.91	-	20.73	2.05	2.44	7.86	(3,046)	(16,252)	62,512
Volunteer	70,176	13,644	18,190	102,011	1.96	1.75	1.95	3.64	1.47	2.64	7.33	13,324	(3,908)	(20,220)
Triage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,945,537	3,352,324	796,359	6,094,220	117.20	48.64	478.90	159.27	61.38	489.07	135.26	(433,952)	100,385	87,830
Direct Patient-Related Expenses														
Ambulance	21,233	47,384	3,484	72,101	1.39	0.53	6.77	0.70	0.50	9.08	0.68	1,695	(12,964)	(78)
Bio Hazardous	207	207	-	414	0.01	0.01	0.03	-	0.01	0.07	0.02	(258)	(283)	(89)
Crisis Care (net)	5,364	-	-	5,364	0.10	0.13	-	-	2.74	-	-	(100,699)	-	-
Dietary & Dietary Labor	-	59,374	-	59,374	1.14	-	8.48	-	3.98	47.08	0.43	(154,443)	(253,651)	(2,226)
DME	211,840	50,000	101,762	363,602	6.99	5.30	7.14	20.35	5.03	4.43	6.15	16,925	20,562	69,526
ER	1,562	1,038	599	3,198	0.06	0.04	0.15	0.12	0.12	9.22	0.17	(3,090)	(60,292)	(292)
Food & Kitchen Labor	-	75,000	-	75,000	1.44	-	10.71	-	-	15.13	1.22	-	(25,580)	(6,411)
Imaging	14,748	4,596	-	19,344	0.37	0.37	0.66	-	0.41	0.52	0.56	(1,068)	1,162	(2,939)
Lab	3,763	1,871	-	5,634	0.11	0.09	0.27	-	0.50	1.11	0.31	(15,775)	(5,489)	(1,603)
Linen	-	-	-	-	-	-	-	-	0.90	9.89	-	(34,889)	(65,745)	-
Medical Supplies	107,944	100,000	-	207,944	4.00	2.70	14.29	-	2.02	16.75	2.21	29,792	(11,374)	(11,576)
Mileage	185,076	32,592	67,666	285,334	5.49	4.63	4.66	13.53	5.84	28.11	4.00	(41,472)	(154,341)	46,740
Mobile Phone	16,192	7,985	1,978	26,156	0.50	0.40	1.14	0.40	0.29	5.53	0.39	5,028	(28,812)	(70)
Other	90	90	-	180	0.00	0.00	0.01	-	2.40	4.57	8.84	(92,948)	(30,329)	(46,305)
Outpatient	-	2,977	-	2,977	0.06	-	0.43	-	0.55	12.40	0.75	(21,399)	(79,449)	(3,918)
Oxygen (for Unit Only)	-	23,000	-	23,000	0.44	-	3.29	-	-	3.62	-	-	(1,041)	-
Pagors	3,757	3,268	499	7,524	0.14	0.09	0.47	0.10	0.10	7.38	0.14	35	(45,796)	(213)
Pharmacy	557,827	233,672	-	791,499	15.22	13.95	33.38	-	16.80	36.23	13.80	(93,440)	(7,230)	(72,307)
Therapies PT/OT/ST	95,531	41,973	56	137,560	2.65	2.39	6.00	0.01	2.02	1.99	1.07	17,379	28,726	(5,554)
Therapies Chemo	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Therapies IV/Biol and Other	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Therapies PT/OT/ST Labor	-	-	-	-	-	-	-	-	2.02	1.99	1.07	(78,152)	(13,247)	(5,610)
Pass-Through (net)	942	-	-	942	0.02	0.02	-	-	10.49	-	1.38	(405,634)	-	(7,213)
Total	1,226,076	685,028	176,045	2,087,149	40.14	30.65	97.86	35.21	60.74	219.08	45.32	(1,128,716)	(771,669)	(61,358)
Total Direct Expense	3,171,614	4,037,352	972,403	8,181,369	157.33	79.29	576.76	194.48	122.13	708.14	180.59	(1,562,668)	(671,283)	26,471
Contribution Margin	1,480,288	869,002	(81,919)	2,267,370	43.60	37.01	124.14	(16.38)	(2.13)	29.74	(10.59)	1,414,570	412,477	14,013
Allocation of Indirect Costs - Various Methods														
Optional Allocation based on Hours	1,522,249	-	-	1,522,249	29.27	38.06	-	-						
Optional Allocation based on %	1,522,249	-	-	1,522,249	29.27	38.06	-	-						
Optional Allocation based on Costs	590,120	751,201	180,928	1,522,249	29.27	14.75	107.31	36.19						
Optional Allocation based on Patient-Days	1,170,961	204,918	146,370	1,522,249	29.27	29.27	29.27	29.27						
Allocation based on this System	1,267,364	132,736	122,150	1,522,249	29.27	31.68	18.96	24.43	32.69	19.96	23.32	(40,348)	(7,002)	5,553
Total Costs Per Day by Various Allocation Methods														
Optional Allocation based on Hours	4,693,863	4,037,352	972,403	9,703,618	186.61	117.35	576.76	194.48						
Optional Allocation based on %	4,693,863	4,037,352	972,403	9,703,618	186.61	117.35	576.76	194.48						
Optional Allocation based on Costs	3,761,734	4,788,553	1,153,331	9,703,618	186.61	94.04	684.08	230.67						
Optional Allocation based on Patient-Days	4,342,575	4,242,270	1,118,773	9,703,618	186.61	108.56	606.04	223.75						
Allocation based on this System	4,438,977	4,170,088	1,094,553	9,703,618	186.61	110.97	595.73	218.91	154.82	728.11	203.90	(1,753,738)	(926,662)	75,030
Net Gain or Loss Per Patient-Day						5.32	105.18	(40.81)	(34.82)	9.77	(33.90)	1,605,639	667,856	(34,545)

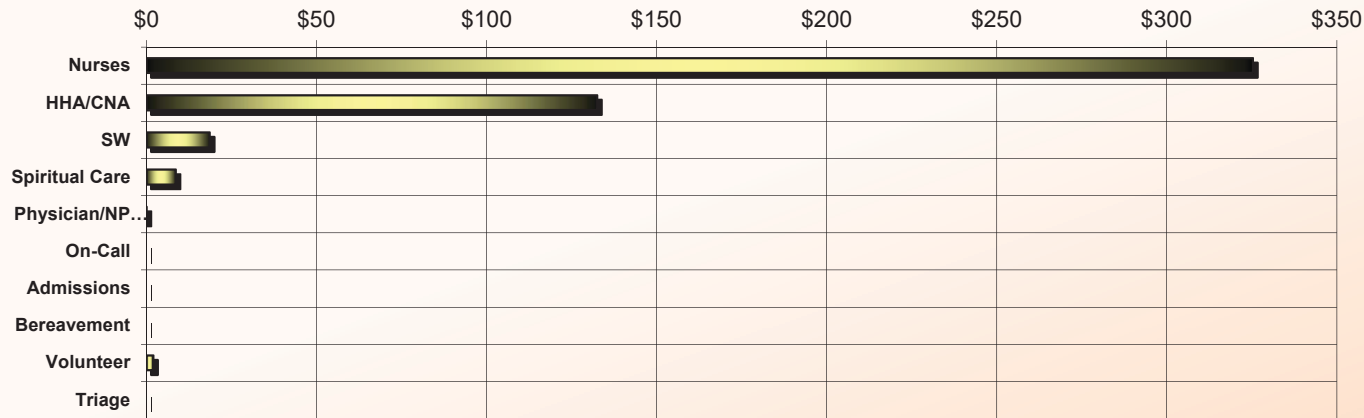
Hospice Direct Labor Per Patient-Day



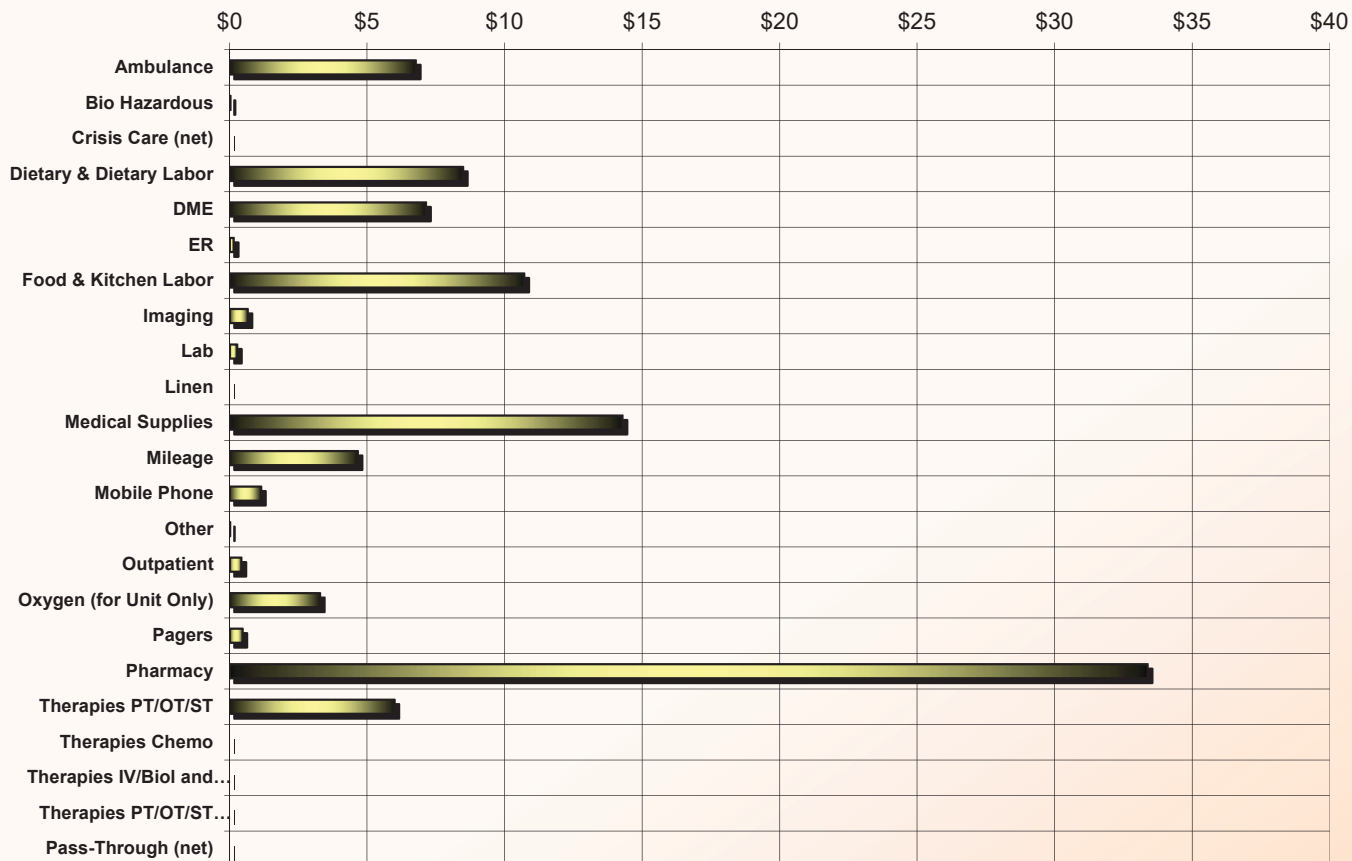
Hospice Direct Patient-Related Expenses Per Patient-Day



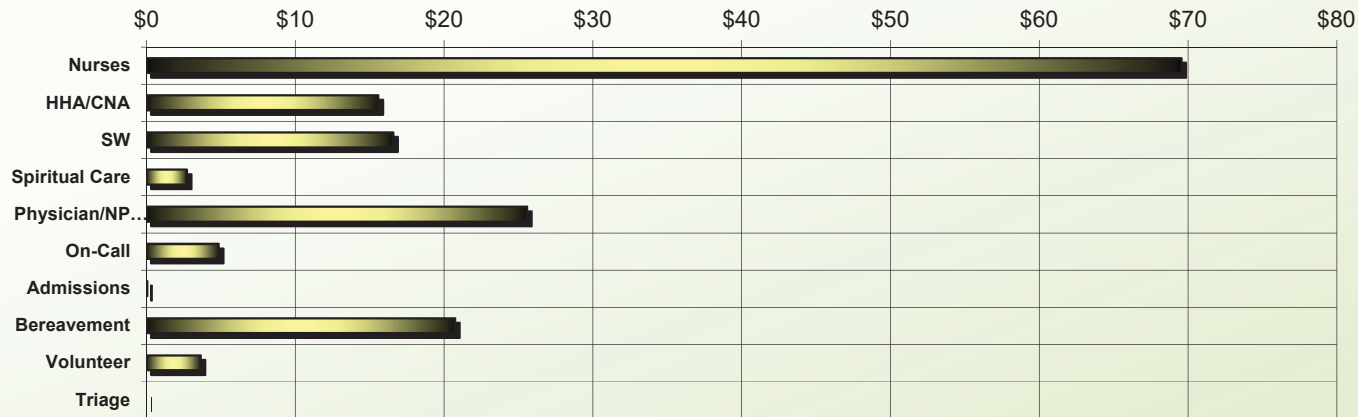
IP Unit Direct Labor Per Patient-Day



IP Unit Direct Patient-Related Expenses Per Patient-Day



Service Line Direct Labor Per Patient-Day



Service Line Direct Patient-Related Expenses Per Patient-Day

