

Executive Facts

Sunny Day Hospice
YTD December 2023



| | | | | | |
|-------------------------------------|--------------|--------|--------------|--------------|------------|
| ADC | 142 | | 110 | 19 | 14 |
| Breakeven ADC | | | 39 | 3 | 23 |
| Net Revenue | \$ 8,193,694 | 100.0% | \$ 5,800,845 | \$ 1,914,279 | \$ 478,570 |
| Direct Labor | 2,967,572 | 36.2% | 2,156,892 | 635,681 | 174,998 |
| Patient-Related | 1,704,703 | 20.8% | 1,264,876 | 326,376 | 113,451 |
| Total | 4,672,274 | 57.0% | 3,421,769 | 962,057 | 288,449 |
| Contribution Margin | 3,521,420 | 43.0% | 2,379,077 | 952,222 | 190,121 |
| Indirect Expenses | 1,333,757 | 16.3% | 846,365 | 172,045 | 315,347 |
| Net Operational Income (Loss) | 2,187,663 | 26.7% | 1,532,712 | 780,177 | (125,226) |
| Development Income | 465,939 | 5.7% | | | |
| Development Expenses | (159,003) | 1.9% | | | |
| Net | 306,936 | 3.7% | | | |
| Investment & Interest Inc. (Loss) | 9,068 | 0.1% | | | |
| Special Bereavement Services (Gain) | (1,258) | 0.0% | | | |
| Extracurricular Programs (Gain) | (589,405) | -7.2% | | | |
| CAP Overage | - | 0.0% | | | |
| Corporate Tax | - | 0.0% | | | |
| Net Income (Loss) | 1,913,003 | 23.3% | | | |

| Organization Total | Org NPR% | Hospice | IP Unit | Home Health |
|-------------------------------------|--------------|--------------|--------------|-------------|
| ADC | 142 | 110 | 19 | 14 |
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| Special Bereavement Services (Gain) | (1,258) | | | |
| Extracurricular Programs (Gain) | (589,405) | | | |
| CAP Overage | - | | | |
| Corporate Tax | - | | | |
| Net Income (Loss) | 1,913,003 | | | |

Answers the question "could we make it without community support?"

This number represents the "net" effect of extracurricular programs.

| | | |
|---|--------------|--------|
| Direct Labor | \$ 2,967,572 | 77.7% |
| Indirect Labor | 851,448 | 22.3% |
| Total Labor | 3,819,020 | 100.0% |
| Total Benefits and as a Percent of Salaries | \$ 860,880 | 29.6% |
| Benefits - Health and Wellness | 529,493 | 18.2% |
| Benefits - Payroll Taxes | 207,925 | 7.2% |
| Benefits - Retirement | 52,771 | 1.8% |
| Benefits - All Other | 70,692 | 2.4% |
| Development Return Ratio | \$ 2.93 | |
| Revenue Per Payroll Dollar | \$ 2.15 | |
| Days in Accounts Receivable | 878.24 | |
| Days in Accounts Payable | 1070.10 | |
| Days of Cash on Hand | 1594.58 | |
| EBITDA | \$ 2,236,870 | 27.3% |
| IP Unit Utilization | 159.8% | |

We like to see Salary & Wages at 70/30%. 65/35% is average. 60/40% is usually trouble. However, may be OK depending upon other factors.

Total Benefits typically run between 22% to 25%.

Average Development Ratios are

| MVI Hospice Model | Net Patient Revenue% | | | Patient-Day Amounts | | |
|-------------------|----------------------|----------|-------------|------------------------|-----------|-------------|
| | Hospice | IP Unit | Home Health | Hospice | IP Unit | Home Health |
| | 100.0% | 100.0% | 100.0% | \$ 145.02 | \$ 273.47 | \$ 95.71 |
| | 39.0% | 37.2% | 33.2% | 53.92 | 90.81 | 35.00 |
| | 15.5% | 21.8% | 17.0% | 31.62 | 46.63 | 22.69 |
| | 54.5% | 59.0% | 50.3% | 85.54 | 137.44 | 57.69 |
| | 45.5% | 41.0% | 49.7% | 59.48 | 136.03 | 38.02 |
| | 33.0% | 14.6% | 9.0% | 21.16 | 24.58 | 63.07 |
| | 12.5% | 26.4% | 40.8% | 38.32 | 111.45 | (25.05) |
| Discipline | Cost Per Visit | | | Average Visit Duration | | |
| | Hospice | IP Unit | Home Health | Hospice | IP Unit | Home Health |
| RN | \$ 224.43 | \$ 20.24 | \$ 351.49 | 2:40 | 0:18 | 1:02 |
| LPN | 93.90 | 9.79 | 153.20 | 2:08 | 0:21 | 0:55 |
| HHA/CNA | 20.71 | 6.41 | 277.25 | 1:12 | 1:12 | 1:12 |
| SW | 129.18 | 38.80 | 101.58 | 1:20 | 1:50 | 1:10 |
| Spiritual Care | 295.75 | 441.20 | 2,399.78 | 1:12 | 1:20 | 1:20 |
| Physician/NP | 320.74 | 122.67 | 161.20 | 2:00 | 0:24 | 0:30 |
| On-Call | 286.75 | 50.54 | 9,119.35 | 1:30 | 0:52 | 1:06 |
| Admissions | 30.82 | 45.76 | 3,000.92 | 1:02 | 1:06 | 1:12 |
| Bereavement | 219.00 | 33.04 | 99.20 | 0:54 | 0:54 | 1:04 |
| Volunteer | 807.43 | 37.23 | 23.57 | 1:04 | 0:46 | 1:06 |

Breakeven Analysis and Contribution Margin Report

Sunny Day Hospice
YTD December 2023



Breakeven Number

| | |
|---|--------|
| Breakeven Number of Hospice Patient-Days | 14,230 |
| Breakeven Number of Inpatient Unit Patient-Days | 1,265 |
| Breakeven Number of Home Health Patient-Days | 8,293 |

| ADC Needed to Achieve BE | Actual ADC |
|--------------------------|------------|
| 39 | 110 |
| 3 | 19 |
| 23 | 14 |

Service Mix

| | |
|-----------------------|--------|
| Hospice | 76.9% |
| Inpatient Unit | 13.5% |
| Home Health | 9.6% |
| Total | 100% |
| Breakeven Total Units | 19,695 |
| IP Unit Utilization | 159.8% |
| Bed Count | 12 |

Average Net Revenue

| | |
|--|------------------|
| Average Net Hospice Revenue Per Patient-Day | \$ 145.02 |
| Average Net Inpatient Unit Revenue Per Patient-Day | \$ 273.47 |
| Average Net Home Health Revenue Per Patient-Day | \$ 95.71 |
| Weighted Average Net Revenue | <u>\$ 157.57</u> |

Variable Costs

| | |
|---|-----------------|
| Average Variable Costs Per Hospice Patient-Day | \$ 85.54 |
| Average Variable Costs Per Inpatient Unit Patient-Day | \$ 137.44 |
| Average Variable Costs Per Home Health Patient-Day | \$ 57.69 |
| Weighted Average Variable Costs | <u>\$ 89.85</u> |

Organizational Fixed Costs

| |
|-----------------|
| \$ 1,333,757.20 |
|-----------------|

Contribution Margin

| | |
|--|------------------|
| Hospice | \$ 2,379,077 |
| Inpatient Unit | 952,222 |
| Home Health | 190,121 |
| Total Contribution | <u>3,521,420</u> |
| Less: Total Indirect Allocated Expenses | 1,333,757 |
| Net Operating Income (Loss) | <u>2,187,663</u> |
| Less Development Costs | 159,003 |
| Add Support & Fundraising Income | 465,939 |
| Extracurricular Net Income (Loss) | (589,405) |
| Special Bereavement Program (Loss) | (1,258) |
| Add Investment, Interest, & Other Income (Loss) | 9,068 |
| CAP Overages | - |
| Corporate Taxes | - |
| Total Organization Net Income (Loss) | <u>1,913,003</u> |
| Minimum Target Amount to be Contributed from Fundraising | \$ - |

Here is what your "extracurricular" programs are netting. If the amount is in brackets, you are losing money.

Return on Development Expenditures
\$ 2.93
(Amount contributed for each dollar spent)

Not needing any community support is always good.

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% | - | - | - |
| Service Labor | | | | | | | | | | | | | | |
| 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% |
| Total | \$ 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% |
| Patient-Related Expenses | | | | | | | | | | | | | | |
| 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% |
| Total | \$ 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% |
| Total Direct Expense | \$ 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% |
| Contribution Margin | \$ 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% |
| Indirect Costs | | | | | | | | | | | | | | |
| Labor | | | | | | | | | | | | | | |
| 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% | | | | | | |

| | 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 |
| 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% | | | | | | |
| Total | \$ 851,394 | 10.4% | \$ 627,982 | \$ 89,287 | \$ 134,125 | 10.8% | 4.7% | 28.0% | | | | | | |
| Operating | | | | | | | | | | | | | | |
| 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% | | | | | | |
| Total | \$ 286,969 | 3.5% | \$ 154,313 | \$ 47,007 | \$ 85,648 | 2.7% | 2.5% | 17.9% | | | | | | |
| Facility Related | | | | | | | | | | | | | | |
| 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% | | | | | | |
| Total | \$ 195,394 | 2.4% | \$ 64,070 | \$ 35,750 | \$ 95,574 | 1.1% | 1.9% | 20.0% | | | | | | |
| Indirect Total | \$ 1,333,757 | 16.3% | \$ 846,365 | \$ 172,045 | \$ 315,347 | 14.6% | 9.0% | 65.9% | 14.6% | 9.0% | 65.9% | - | - | - |
| Total of Direct and Indirect | \$ 6,006,031 | 73.3% | \$ 4,268,134 | \$ 1,134,102 | \$ 603,796 | 73.6% | 59.2% | 126.2% | 113.1% | 158.0% | 183.1% | -39.6% | -98.7% | -57.0% |
| Operational Net Income (Loss) | \$ 2,187,663 | 26.7% | \$ 1,532,712 | \$ 780,177 | \$ (125,226) | 26.4% | 40.8% | -26.2% | -13.1% | -58.0% | -83.1% | 39.6% | 98.7% | 57.0% |

Patient-Day Costing Method
Sunny Day Hospice
YTD December 2023



| | Organizational | | Amounts: Revenue & Costs | | | Patient-Day Amounts | | | Model Patient-Day Amount | | | Efficiency Variance | | |
|---------------------------------|------------------------------|-----------|--------------------------|--------------|-------------|---------------------|-----------|-------------|--------------------------|-------------|-------------|---------------------|-------------|-------------|
| | Total Patient-Days 52,000 | | Hospice | IP Unit | Home Health | 40,000 | 7,000 | 5,000 | Hospice | IP Unit | Home Health | Hospice | IP Unit | Home Health |
| | Total | PPD | | | | Hospice | IP Unit | Home Health | | | | | | |
| | | | | | | | | | | | | | | |
| Gross Patient Revenue | \$ 8,940,177 | \$ 171.93 | \$ 6,329,328 | \$ 2,088,679 | \$ 522,170 | \$ 158.23 | \$ 298.38 | \$ 104.43 | | | | | | |
| Revenue Adjustments | (746,483) | (14.36) | (528,483) | (174,399) | (43,600) | (13.21) | (24.91) | (8.72) | | | | | | |
| Net Revenue | \$ 8,193,694 | \$ 157.57 | \$ 5,800,845 | \$ 1,914,279 | \$ 478,570 | \$ 145.02 | \$ 273.47 | \$ 95.71 | \$ 120.00 | \$ 737.88 | \$ 170.00 | \$ 25.02 | \$ (464.41) | \$ (74.29) |
| Service Labor | | | | | | | | | | | | | | |
| RN | \$ 1,018,253 | \$ 19.58 | \$ 720,887 | \$ 237,893 | \$ 59,473 | \$ 18.02 | \$ 33.98 | \$ 11.89 | 22.61 | 333.64 | 56.83 | \$ (4.59) | \$ (299.66) | \$ (44.93) |
| LPN | 432,717 | 8.32 | 306,348 | 101,095 | 25,274 | 7.66 | 14.44 | 5.05 | 17.81 | 56.37 | 4.58 | (10.15) | (41.93) | 0.47 |
| HHA/CNA | 86,867 | 1.67 | 61,499 | 20,295 | 5,074 | 1.54 | 2.90 | 1.01 | 3.67 | 82.49 | 14.67 | (2.13) | (79.59) | (13.65) |
| SW | 236,940 | 4.55 | 167,426 | 55,251 | 13,813 | 4.19 | 7.89 | 2.76 | 3.30 | 40.48 | 21.08 | 0.89 | (32.58) | (18.32) |
| Spiritual Care | 288,904 | 5.56 | 204,534 | 67,496 | 16,874 | 5.11 | 9.64 | 3.37 | 4.07 | 23.95 | 9.29 | 1.04 | (14.31) | (5.91) |
| Physician/NP | 250,124 | 4.81 | 193,031 | 38,062 | 19,031 | 4.83 | 5.44 | 3.81 | 2.08 | 58.66 | 1.83 | 2.75 | (53.22) | 1.97 |
| On-Call | 358,171 | 6.89 | 253,572 | 83,679 | 20,920 | 6.34 | 11.95 | 4.18 | 2.13 | 57.75 | 11.00 | 4.21 | (45.79) | (6.82) |
| Admissions | 98,862 | 1.90 | 85,916 | 9,415 | 3,531 | 2.15 | 1.35 | 0.71 | 1.52 | 29.73 | 5.50 | 0.62 | (28.38) | (4.79) |
| Bereavement | 115,172 | 2.21 | 99,908 | 8,326 | 6,938 | 2.50 | 1.19 | 1.39 | 1.47 | 26.89 | 7.86 | 1.03 | (25.70) | (6.47) |
| Volunteer | 62,383 | 1.20 | 49,476 | 10,756 | 2,151 | 1.24 | 1.54 | 0.43 | 1.47 | 15.84 | 8.80 | (0.23) | (14.30) | (8.37) |
| Call Center | 19,629 | 0.38 | 14,295 | 3,414 | 1,920 | 0.36 | 0.49 | 0.38 | 1.37 | 127.10 | 8.96 | (1.02) | (126.61) | (8.58) |
| Total | \$ 2,967,572 | \$ 57.07 | \$ 2,156,892 | \$ 635,681 | \$ 174,998 | \$ 53.92 | \$ 90.81 | \$ 35.00 | \$ 61.50 | \$ 852.90 | \$ 150.40 | \$ (7.58) | \$ (762.09) | \$ (115.40) |
| Patient-Related Expenses | | | | | | | | | | | | | | |
| Ambulance | \$ 24,844 | \$ 0.48 | \$ 17,589 | \$ 5,804 | \$ 1,451 | \$ 0.44 | \$ 0.83 | \$ 0.29 | \$ 0.50 | \$ 9.08 | \$ 0.68 | \$ (0.06) | \$ (8.25) | \$ (0.39) |
| Bio Hazardous | 269 | 0.01 | 191 | 63 | 16 | 0.00 | 0.01 | 0.00 | 0.01 | 0.07 | 0.02 | (0.01) | (0.06) | (0.01) |
| Crisis Care Net (Gain) | 10,141 | 0.20 | 7,179 | 2,369 | 592 | 0.18 | 0.34 | 0.12 | 2.74 | 14.76 | 0.85 | (2.56) | (14.42) | (0.73) |
| Dietary & Dietary Labor | 209,172 | 4.02 | 148,086 | 48,868 | 12,217 | 3.70 | 6.98 | 2.44 | 3.98 | 47.08 | 0.43 | (0.28) | (40.10) | 2.02 |
| DME | 219,906 | 4.23 | 166,151 | 34,208 | 19,547 | 4.15 | 4.89 | 3.91 | 5.03 | 4.43 | 6.15 | (0.87) | 0.46 | (2.24) |
| ER | 681 | 0.01 | 482 | 159 | 40 | 0.01 | 0.02 | 0.01 | 0.12 | 9.22 | 0.17 | (0.11) | (9.20) | (0.16) |
| Food & Kitchen Labor | 2,594 | 0.05 | 1,837 | 606 | 152 | 0.05 | 0.09 | 0.03 | 0.60 | 15.13 | 1.22 | (0.55) | (15.04) | (1.19) |
| Imaging | 19,165 | 0.37 | 13,568 | 4,478 | 1,119 | 0.34 | 0.64 | 0.22 | 0.41 | 0.52 | 0.56 | (0.07) | 0.12 | (0.34) |
| Lab | 328 | 0.01 | 232 | 77 | 19 | 0.01 | 0.01 | 0.00 | 0.50 | 1.11 | 0.31 | (0.50) | (1.10) | (0.30) |
| Linen | 2,431 | 0.05 | 1,721 | 568 | 142 | 0.04 | 0.08 | 0.03 | 0.90 | 9.89 | 1.53 | (0.86) | (9.81) | (1.50) |
| Medical Supplies | 5,857 | 0.11 | 4,146 | 1,368 | 342 | 0.10 | 0.20 | 0.07 | 2.02 | 16.75 | 2.21 | (1.91) | (16.55) | (2.14) |
| Mileage | 286,689 | 5.51 | 204,364 | 65,746 | 16,579 | 5.11 | 9.39 | 3.32 | 5.84 | 28.11 | 4.00 | (0.73) | (18.72) | (0.68) |
| Mobile Phone | 21,042 | 0.40 | 14,897 | 4,916 | 1,229 | 0.37 | 0.70 | 0.25 | 0.29 | 5.53 | 0.39 | 0.08 | (4.83) | (0.15) |
| Other | 117 | 0.00 | 83 | 27 | 7 | 0.00 | 0.00 | 0.00 | 2.40 | 4.57 | 8.84 | (2.40) | (4.57) | (8.84) |
| Outpatient | 129,950 | 2.50 | 92,000 | 30,360 | 7,590 | 2.30 | 4.34 | 1.52 | 0.55 | 12.40 | 0.75 | 1.75 | (8.06) | 0.77 |
| Oxygen - IP Unit Only | 4,467 | 0.09 | 3,162 | 1,044 | 261 | 0.08 | 0.15 | 0.05 | 0.01 | 3.62 | 1.19 | 0.07 | (3.47) | (1.14) |
| Pagers | 4,882 | 0.09 | 3,456 | 1,141 | 285 | 0.09 | 0.16 | 0.06 | 0.10 | 7.38 | 0.14 | (0.01) | (7.22) | (0.08) |
| Pharmacy | 647,565 | 12.45 | 504,498 | 97,888 | 45,179 | 12.61 | 13.98 | 9.04 | 16.80 | 36.23 | 13.80 | (4.19) | (22.25) | (4.77) |
| Therapies PT/OT/ST | 122,718 | 2.36 | 86,880 | 28,670 | 7,168 | 2.17 | 4.10 | 1.43 | 0.36 | 3.69 | 1.07 | 1.81 | 0.41 | 0.36 |
| Therapies PT/OT/ST Labor | 1,006 | 0.02 | 810 | 147 | 49 | 0.02 | 0.02 | 0.01 | 2.02 | 2.95 | 1.02 | (2.00) | (2.93) | (1.01) |
| Therapies Chemo | 193 | 0.00 | 137 | 45 | 11 | 0.00 | 0.01 | 0.00 | 0.48 | 5.90 | 1.53 | (0.48) | (5.90) | (1.53) |
| Therapies IV/Biol and Other | 286 | 0.01 | 203 | 67 | 17 | 0.01 | 0.01 | 0.00 | 0.60 | 6.64 | 0.68 | (0.59) | (6.63) | (0.68) |
| Pass-Through Net (Gain) | - | - | - | - | - | - | - | - | 10.49 | 1.48 | 1.38 | (10.49) | (1.48) | (1.38) |
| Contract Physician Net (Gain) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Consulting Physician Net (Gain) | (3,722) | (0.07) | (2,635) | (869) | (218) | (0.07) | (0.12) | (0.04) | - | - | - | (0.07) | (0.12) | (0.04) |
| Contract GIP Net (Gain) | (1,672) | (0.03) | (1,198) | (375) | (99) | (0.03) | (0.05) | (0.02) | - | - | - | (0.03) | (0.05) | (0.02) |
| Respite Net (Gain) | 989 | 0.02 | 714 | 216 | 59 | 0.02 | 0.03 | 0.01 | - | - | - | 0.02 | 0.03 | 0.01 |
| Room & Board Net (Gain) | (5,195) | (0.10) | (3,678) | (1,214) | (304) | (0.09) | (0.17) | (0.06) | - | - | - | (0.09) | (0.17) | (0.06) |
| Total | \$ 1,704,703 | \$ 32.78 | \$ 1,264,876 | \$ 326,376 | \$ 113,451 | \$ 31.62 | \$ 46.63 | \$ 22.69 | \$ 56.75 | \$ 246.53 | \$ 48.91 | \$ (25.13) | \$ (199.90) | \$ (26.22) |
| Total Direct Expense | \$ 4,672,274 | \$ 89.85 | \$ 3,421,769 | \$ 962,057 | \$ 288,449 | \$ 85.54 | \$ 137.44 | \$ 57.69 | \$ 118.25 | \$ 1,099.42 | \$ 199.31 | \$ (32.70) | \$ (961.99) | \$ (141.62) |
| Contribution Margin | \$ 3,521,420 | \$ 67.72 | \$ 2,379,077 | \$ 952,222 | \$ 190,121 | \$ 59.48 | \$ 136.03 | \$ 38.02 | \$ 1.75 | \$ (361.54) | \$ (29.31) | \$ 57.72 | \$ 497.58 | \$ 67.33 |
| Indirect Costs | | | | | | | | | | | | | | |
| Labor | | | | | | | | | | | | | | |
| Administration | \$ 318,278 | \$ 6.12 | \$ 220,086 | \$ 37,245 | \$ 60,947 | \$ 5.50 | \$ 5.32 | \$ 12.19 | | | | | | |
| Clinical Management | 277,747 | 5.34 | 197,509 | 30,861 | 49,377 | 4.94 | 4.41 | 9.88 | | | | | | |
| Compliance/QAPI | 2,338 | 0.04 | 1,601 | 229 | 508 | 0.04 | 0.03 | 0.10 | | | | | | |
| Education | 25,649 | 0.49 | 19,393 | 2,502 | 3,753 | 0.48 | 0.36 | 0.75 | | | | | | |
| Finance | 151,378 | 2.91 | 126,494 | 14,516 | 10,368 | 3.16 | 2.07 | 2.07 | | | | | | |
| HR | 2,929 | 0.06 | 2,585 | 258 | 86 | 0.06 | 0.04 | 0.02 | | | | | | |
| Marketing | 37,562 | 0.72 | 31,214 | 2,645 | 3,703 | 0.78 | 0.38 | 0.74 | | | | | | |
| Medical Director | 44 | 0.00 | 33 | 2 | 9 | 0.00 | 0.00 | 0.00 | | | | | | |

| | Organizational | | Amounts: Revenue & Costs | | | Patient-Day Amounts | | | Model Patient-Day Amount | | | Efficiency Variance | | |
|--------------------------------|------------------------------|-----------|--------------------------|--------------|--------------|---------------------|-----------|-------------|--------------------------|-------------|-------------|---------------------|---------------|-------------|
| | Total Patient-Days 52,000 | | Hospice | IP Unit | Home Health | 40,000 | 7,000 | 5,000 | Hospice | IP Unit | Home Health | Hospice | IP Unit | Home Health |
| | Total | PPD | | | | Hospice | IP Unit | Home Health | | | | | | |
| Medical Records | 553 | 0.01 | 399 | 21 | 133 | 0.01 | 0.00 | 0.03 | | | | | | |
| MIS | 33,692 | 0.65 | 27,746 | 991 | 4,955 | 0.69 | 0.14 | 0.99 | | | | | | |
| Other Labor | 1,225 | 0.02 | 923 | 17 | 285 | 0.02 | 0.00 | 0.06 | | | | | | |
| Total | \$ 851,394 | 16.37 | \$ 627,982 | \$ 89,287 | \$ 134,125 | \$ 15.70 | \$ 12.76 | \$ 26.83 | | | | | | |
| Operating | | | | | | | | | | | | | | |
| Accounting/Audit | \$ 6,579 | 0.13 | \$ 4,201 | \$ 1,268 | \$ 1,110 | \$ 0.11 | \$ 0.18 | \$ 0.22 | | | | | | |
| Answering Service | 1,407 | 0.03 | 987 | 311 | 110 | 0.02 | 0.04 | 0.02 | | | | | | |
| Bank Service | 1,943 | 0.04 | 1,188 | 343 | 411 | 0.03 | 0.05 | 0.08 | | | | | | |
| Computer Expenses | 581 | 0.01 | 348 | 96 | 137 | 0.01 | 0.01 | 0.03 | | | | | | |
| Consulting/Professional Fees | 10,791 | 0.21 | 7,194 | 1,870 | 1,727 | 0.18 | 0.27 | 0.35 | | | | | | |
| Continuing Education | 6,826 | 0.13 | 4,288 | 1,050 | 1,488 | 0.11 | 0.15 | 0.30 | | | | | | |
| Copier Expense | 6,870 | 0.13 | 4,456 | 1,021 | 1,393 | 0.11 | 0.15 | 0.28 | | | | | | |
| Depreciation-Major Moveable | 607 | 0.01 | 419 | 89 | 98 | 0.01 | 0.01 | 0.02 | | | | | | |
| Dues, Licenses & Subscriptions | 28,564 | 0.55 | 17,519 | 3,428 | 7,617 | 0.44 | 0.49 | 1.52 | | | | | | |
| EMR System | - | - | - | - | - | - | - | - | | | | | | |
| Insurance-All Other | 43,149 | 0.83 | 21,105 | 3,752 | 18,291 | 0.53 | 0.54 | 3.66 | | | | | | |
| Insurance-Liability | - | - | - | - | - | - | - | - | | | | | | |
| Interest-Operating | 230 | 0.00 | 181 | 29 | 21 | 0.00 | 0.00 | 0.00 | | | | | | |
| Lease/Rent Equipment | 1,368 | 0.03 | 949 | 375 | 44 | 0.02 | 0.05 | 0.01 | | | | | | |
| Legal | 6,791 | 0.13 | 4,017 | 1,530 | 1,243 | 0.10 | 0.22 | 0.25 | | | | | | |
| Maintenance-Equipment | - | - | - | - | - | - | - | - | | | | | | |
| Marketing Other | 37,403 | 0.72 | 21,299 | 7,792 | 8,312 | 0.53 | 1.11 | 1.66 | | | | | | |
| Meeting Expense | 2,989 | 0.06 | 1,758 | 615 | 615 | 0.04 | 0.09 | 0.12 | | | | | | |
| Mileage-Non-Patient | 9,577 | 0.18 | 4,669 | 1,556 | 3,352 | 0.12 | 0.22 | 0.67 | | | | | | |
| Minor Equipment | 9,855 | 0.19 | 4,567 | 1,442 | 3,846 | 0.11 | 0.21 | 0.77 | | | | | | |
| Miscellaneous | 9,783 | 0.19 | 6,464 | 1,922 | 1,398 | 0.16 | 0.27 | 0.28 | | | | | | |
| Office Supplies | 35,699 | 0.69 | 14,604 | 4,057 | 17,038 | 0.37 | 0.58 | 3.41 | | | | | | |
| Other Expenses | 1,384 | 0.03 | 969 | 249 | 166 | 0.02 | 0.04 | 0.03 | | | | | | |
| Pagers-Non-Patient | 288 | 0.01 | 218 | 51 | 19 | 0.01 | 0.01 | 0.00 | | | | | | |
| Postage/Mailings | 14,826 | 0.29 | 9,409 | 1,996 | 3,421 | 0.24 | 0.29 | 0.68 | | | | | | |
| Printing | 23,903 | 0.46 | 13,419 | 7,129 | 3,355 | 0.34 | 1.02 | 0.67 | | | | | | |
| Service Contracts-Operating | 674 | 0.01 | 282 | 146 | 246 | 0.01 | 0.02 | 0.05 | | | | | | |
| Telehealth | - | - | - | - | - | - | - | - | | | | | | |
| Telephone | 24,325 | 0.47 | 9,477 | 4,739 | 10,109 | 0.24 | 0.68 | 2.02 | | | | | | |
| Training-Groups | 21 | 0.00 | 11 | 5 | 4 | 0.00 | 0.00 | 0.00 | | | | | | |
| Vehicle Exp-Owned/Lease | 537 | 0.01 | 313 | 146 | 78 | 0.01 | 0.02 | 0.02 | | | | | | |
| Total | \$ 286,969 | 5.52 | \$ 154,313 | \$ 47,007 | \$ 85,648 | \$ 3.86 | \$ 6.72 | \$ 17.13 | | | | | | |
| Facility Related | | | | | | | | | | | | | | |
| Alarm System | \$ 203 | \$ 0.00 | \$ 117 | \$ 52 | \$ 35 | \$ 0.00 | \$ 0.01 | \$ 0.01 | | | | | | |
| Cleaning & Paper | 5,711 | 0.11 | 3,712 | 1,570 | 428 | 0.09 | 0.22 | 0.09 | | | | | | |
| Depreciation-Building | 48,310 | 0.93 | 32,642 | 13,057 | 2,611 | 0.82 | 1.87 | 0.52 | | | | | | |
| Exterminating | 65 | 0.00 | 20 | 7 | 38 | 0.00 | 0.00 | 0.01 | | | | | | |
| Insurance-Property | - | - | - | - | - | - | - | - | | | | | | |
| Interest-Facility | 36 | 0.00 | 12 | 4 | 20 | 0.00 | 0.00 | 0.00 | | | | | | |
| Landscaping | 190 | 0.00 | 55 | 17 | 117 | 0.00 | 0.00 | 0.02 | | | | | | |
| Maintenance-Building | 2,518 | 0.05 | 896 | 726 | 896 | 0.02 | 0.10 | 0.18 | | | | | | |
| Maintenance Salaries | 54 | 0.00 | 19 | 15 | 20 | 0.00 | 0.00 | 0.00 | | | | | | |
| Other-Facility | 160 | 0.00 | 41 | 32 | 86 | 0.00 | 0.00 | 0.02 | | | | | | |
| Property Taxes | 24 | 0.00 | 7 | 5 | 12 | 0.00 | 0.00 | 0.00 | | | | | | |
| Rent | 130,965 | 2.52 | 25,300 | 19,347 | 86,318 | 0.63 | 2.76 | 17.26 | | | | | | |
| Service Contracts-Facilities | 167 | 0.00 | 30 | 22 | 115 | 0.00 | 0.00 | 0.02 | | | | | | |
| Utilities | 6,990 | 0.13 | 1,219 | 894 | 4,877 | 0.03 | 0.13 | 0.98 | | | | | | |
| Total | \$ 195,394 | \$ 3.76 | \$ 64,070 | \$ 35,750 | \$ 95,574 | \$ 1.60 | \$ 5.11 | \$ 19.11 | | | | | | |
| Indirect Total | \$ 1,333,757 | \$ 25.65 | \$ 846,365 | \$ 172,045 | \$ 315,347 | \$ 21.16 | \$ 24.58 | \$ 63.07 | \$ 17.51 | \$ 66.32 | \$ 112.02 | \$ 3.65 | \$ (41.74) | \$ (48.95) |
| Total Operational Costs | \$ 6,006,031 | \$ 115.50 | \$ 4,268,134 | \$ 1,134,102 | \$ 603,796 | \$ 106.70 | \$ 162.01 | \$ 120.76 | \$ 135.76 | \$ 1,165.74 | \$ 311.33 | \$ (29.05) | \$ (1,003.73) | \$ (190.57) |
| Net Operational Income (Loss) | \$ 2,187,663 | \$ 42.07 | \$ 1,532,712 | \$ 780,177 | \$ (125,226) | \$ 38.32 | \$ 111.45 | \$ (25.05) | \$ (15.76) | \$ (427.86) | \$ (141.33) | \$ 54.07 | \$ 539.31 | \$ 116.28 |

Financial Model Based on Engineered Costs
 Sunny Day Hospice
 YTD December 2023



| | Organizational | | Hospice Patient-Days: 40,000 | | | | IP Unit Patient-Days: 7,000 | | | | Home Health Patient-Days: 5,000 | | | | | |
|--|----------------|--------|---------------------------------|--------|----------------|--------|--------------------------------|--------|----------------|--------|------------------------------------|------------|--------------|--------|-------|------------|
| | Actual | NPR% | Hospice | | IP Unit | | Home Health | | Actual | NPR% | Model | Model NPR% | Actual | NPR% | Model | Model NPR% |
| | | | Actual | NPR% | Actual | NPR% | Actual | NPR% | | | | | | | | |
| Gross Patient Revenue | \$ 8,940,177 | 109.1% | \$ 6,329,328 | 109.1% | | | \$ 2,088,679 | 109.1% | | | | | \$ 522,170 | 109.1% | | |
| Revenue Adjustments | (746,483) | -9.1% | (528,483) | -9.1% | | | (174,399) | -9.1% | | | | | (43,600) | -9.1% | | |
| Net Revenue | \$ 8,193,694 | 100.0% | \$ 5,800,845 | 100.0% | | 100.0% | \$ 1,914,279 | 100.0% | | 100.0% | | | \$ 478,570 | 100.0% | | 100.0% |
| Service Labor | | | | | | | | | | | | | | | | |
| RN | \$ 1,018,253 | 12.4% | \$ 720,887 | 12.4% | \$ 1,092,945 | 18.8% | \$ 237,893 | 12.4% | \$ 865,563 | 45.2% | \$ 59,473 | 12.4% | \$ 159,980 | 33.4% | | |
| LPN | 432,717 | 5.3% | 306,348 | 5.3% | 860,853 | 14.8% | 101,095 | 5.3% | 146,242 | 7.6% | 25,274 | 5.3% | 12,902 | 2.7% | | |
| HHA/CNA | 86,867 | 1.1% | 61,499 | 1.1% | 177,234 | 3.1% | 20,295 | 1.1% | 214,013 | 11.2% | 5,074 | 1.1% | 41,285 | 8.6% | | |
| SW | 236,490 | 2.9% | 167,426 | 2.9% | 159,511 | 2.7% | 55,251 | 2.9% | 105,009 | 5.5% | 13,813 | 2.9% | 59,347 | 12.4% | | |
| Spiritual Care | 288,904 | 3.5% | 204,534 | 3.5% | 196,927 | 3.4% | 67,496 | 3.5% | 62,143 | 3.2% | 16,874 | 3.5% | 26,147 | 5.5% | | |
| Physician/NP | 250,124 | 3.1% | 193,031 | 3.3% | 100,433 | 1.7% | 38,062 | 2.0% | 152,187 | 8.0% | 19,031 | 4.0% | 5,161 | 1.1% | | |
| On-Call | 358,171 | 4.4% | 253,572 | 4.4% | 103,118 | 1.8% | 83,679 | 4.4% | 149,809 | 7.8% | 20,920 | 4.4% | 30,964 | 6.5% | | |
| Admissions | 98,862 | 1.2% | 85,916 | 1.5% | 73,620 | 1.3% | 9,415 | 0.5% | 77,122 | 4.0% | 3,531 | 0.7% | 15,482 | 3.2% | | |
| Bereavement | 115,172 | 1.4% | 99,908 | 1.7% | 70,894 | 1.2% | 8,326 | 0.4% | 69,752 | 3.6% | 6,938 | 1.4% | 22,117 | 4.6% | | |
| Volunteer | 62,383 | 0.8% | 49,476 | 0.9% | 70,894 | 1.2% | 10,756 | 0.6% | 41,090 | 2.1% | 2,151 | 0.4% | 24,771 | 5.2% | | |
| Call Center | 19,629 | 0.2% | 14,295 | 0.2% | 66,463 | 1.1% | 3,414 | 0.2% | 329,738 | 17.2% | 1,920 | 0.4% | 25,230 | 5.3% | | |
| Total | \$ 2,967,572 | 36.2% | \$ 2,156,892 | 37.2% | \$ 2,972,892 | 51.2% | \$ 635,681 | 33.2% | \$ 2,212,669 | 115.6% | \$ 174,998 | 36.6% | \$ 423,386 | 88.5% | | |
| Patient-Related Expenses | | | | | | | | | | | | | | | | |
| Ambulance | \$ 24,844 | 0.3% | \$ 17,589 | 0.3% | \$ 24,364 | 0.4% | \$ 5,804 | 0.3% | \$ 23,546 | 1.2% | \$ 1,451 | 0.3% | \$ 1,914 | 0.4% | | |
| Bio Hazardous | 269 | 0.0% | 191 | 0.0% | 580 | 0.0% | 63 | 0.0% | 191 | 0.0% | 16 | 0.0% | 48 | 0.0% | | |
| Crisis Care Net (Gain) | 10,141 | 0.1% | 7,179 | 0.1% | 132,259 | 2.3% | 2,369 | 0.1% | 38,286 | 2.0% | 592 | 0.1% | 2,393 | 0.5% | | |
| Dietary & Dietary Labor | 209,172 | 2.6% | 148,086 | 2.6% | 192,588 | 3.3% | 48,868 | 2.6% | 122,131 | 6.4% | 12,217 | 2.6% | 1,196 | 0.3% | | |
| DME | 219,906 | 2.7% | 166,151 | 2.9% | 243,055 | 4.2% | 34,208 | 1.8% | 11,486 | 0.6% | 19,547 | 4.1% | 17,324 | 3.6% | | |
| ER | 681 | 0.0% | 482 | 0.0% | 5,801 | 0.1% | 159 | 0.0% | 23,928 | 1.3% | 40 | 0.0% | 479 | 0.1% | | |
| Food & Kitchen Labor | 2,594 | 0.0% | 1,837 | 0.0% | 29,004 | 0.5% | 606 | 0.0% | 39,243 | 2.1% | 152 | 0.0% | 3,446 | 0.7% | | |
| Imaging | 19,165 | 0.2% | 13,568 | 0.2% | 19,723 | 0.3% | 4,478 | 0.2% | 1,340 | 0.1% | 1,119 | 0.2% | 1,579 | 0.3% | | |
| Lab | 328 | 0.0% | 232 | 0.0% | 24,364 | 0.4% | 77 | 0.0% | 2,871 | 0.2% | 19 | 0.0% | 861 | 0.2% | | |
| Linen | 2,431 | 0.0% | 1,721 | 0.0% | 43,506 | 0.8% | 568 | 0.0% | 25,651 | 1.3% | 142 | 0.0% | 4,307 | 0.9% | | |
| Medical Supplies | 5,857 | 0.1% | 4,146 | 0.1% | 97,454 | 1.7% | 1,368 | 0.1% | 43,454 | 2.3% | 342 | 0.1% | 6,221 | 1.3% | | |
| Mileage | 286,689 | 3.5% | 204,364 | 3.5% | 282,501 | 4.9% | 65,746 | 3.4% | 72,934 | 3.8% | 16,579 | 3.5% | 11,246 | 2.4% | | |
| Mobile Phone | 21,042 | 0.3% | 14,897 | 0.3% | 13,922 | 0.2% | 4,916 | 0.3% | 14,357 | 0.8% | 1,229 | 0.3% | 1,101 | 0.2% | | |
| Other | 117 | 0.0% | 83 | 0.0% | 116,017 | 2.0% | 27 | 0.0% | 11,869 | 0.6% | 7 | 0.0% | 24,886 | 5.2% | | |
| Outpatient | 129,950 | 1.6% | 92,000 | 1.6% | 26,684 | 0.5% | 30,360 | 1.6% | 32,160 | 1.7% | 7,590 | 1.6% | 2,106 | 0.4% | | |
| Oxygen - IP Unit Only | 4,467 | 0.1% | 3,162 | 0.1% | 580 | 0.0% | 1,044 | 0.1% | 9,380 | 0.5% | 261 | 0.1% | 3,350 | 0.7% | | |
| Pagers | 4,882 | 0.1% | 3,456 | 0.1% | 4,641 | 0.1% | 1,141 | 0.1% | 19,143 | 1.0% | 285 | 0.1% | 383 | 0.1% | | |
| Pharmacy | 647,565 | 7.9% | 504,498 | 8.7% | 812,118 | 14.0% | 97,888 | 5.1% | 93,991 | 4.9% | 45,179 | 9.4% | 38,860 | 8.1% | | |
| Therapies PT/OT/ST | 122,718 | 1.5% | 86,880 | 1.5% | 17,403 | 0.3% | 28,670 | 1.5% | 9,571 | 0.5% | 7,168 | 1.5% | 3,015 | 0.6% | | |
| Therapies PT/OT/ST Labor | 1,006 | 0.0% | 810 | 0.0% | 97,454 | 1.7% | 147 | 0.0% | 7,657 | 0.4% | 49 | 0.0% | 2,871 | 0.6% | | |
| Therapies Chemo | 193 | 0.0% | 137 | 0.0% | 23,203 | 0.4% | 45 | 0.0% | 15,314 | 0.8% | 11 | 0.0% | 4,307 | 0.9% | | |
| Therapies IV/Biol and Other | 286 | 0.0% | 203 | 0.0% | 29,004 | 0.5% | 67 | 0.0% | 17,229 | 0.9% | 17 | 0.0% | 1,914 | 0.4% | | |
| Pass-Through Net (Gain) | - | - | - | - | 506,994 | 8.7% | - | - | 3,829 | 0.2% | - | - | 3,876 | 0.8% | | |
| Contract Physician Net (Gain) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Consulting Physician Net (Gain) | (3,722) | 0.0% | (2,635) | 0.0% | - | - | (869) | 0.0% | - | - | (218) | 0.0% | - | - | | |
| Contract GIP Net (Gain) | (1,672) | 0.0% | (1,198) | 0.0% | - | - | (375) | 0.0% | - | - | (99) | 0.0% | - | - | | |
| Respite Net (Gain) | 989 | 0.0% | 714 | 0.0% | - | - | 216 | 0.0% | - | - | 59 | 0.0% | - | - | | |
| Room & Board Net (Gain) | (5,195) | -0.1% | (3,678) | -0.1% | - | - | (1,214) | -0.1% | - | - | (304) | -0.1% | - | - | | |
| Total | \$ 1,704,703 | 20.8% | \$ 1,264,876 | 21.8% | \$ 2,743,220 | 47.3% | \$ 326,376 | 17.0% | \$ 639,561 | 33.4% | \$ 113,451 | 23.7% | \$ 137,685 | 28.8% | | |
| Total Labor & Patient-Related Costs | \$ 4,672,274 | 57.0% | \$ 3,421,769 | 59.0% | \$ 5,716,112 | 98.5% | \$ 962,057 | 50.3% | \$ 2,852,230 | 149.0% | \$ 288,449 | 60.3% | \$ 561,071 | 117.2% | | |
| Contribution Margin | \$ 3,521,420 | 43.0% | \$ 2,379,077 | 41.0% | \$ 84,733 | 1.5% | \$ 952,222 | 49.7% | \$ (937,951) | -49.0% | \$ 190,121 | 39.7% | \$ (82,501) | -17.2% | | |
| Total Indirect Costs | \$ 1,333,757 | 44.8% | \$ 846,365 | 14.6% | \$ 846,365 | 14.6% | \$ 172,045 | 9.0% | \$ 172,045 | 9.0% | \$ 315,347 | 65.9% | \$ 315,347 | 65.9% | | |
| Total Costs | \$ 6,006,031 | 101.8% | \$ 4,268,134 | 73.6% | \$ 6,562,477 | 113.1% | \$ 1,134,102 | 59.2% | \$ 3,024,275 | 158.0% | \$ 603,796 | 126.2% | \$ 876,418 | 183.1% | | |
| Net Gain or Loss | \$ 2,187,663 | -1.8% | \$ 1,532,712 | 26.4% | \$ (6,562,477) | -13.1% | \$ 780,177 | 40.8% | \$ (3,024,275) | -58.0% | \$ (125,226) | -26.2% | \$ (876,418) | -83.1% | | |

Financial Model Based on E
Sunny Day Hospice
YTD December 2023

| |
|--|
| Gross Patient Revenue |
| Revenue Adjustments |
| Net Revenue |
| Service Labor |
| RN |
| LPN |
| HHA/CNA |
| SW |
| Spiritual Care |
| Physician/NP |
| On-Call |
| Admissions |
| Bereavement |
| Volunteer |
| Call Center |
| Total |
| Patient-Related Expenses |
| Ambulance |
| Bio Hazardous |
| Crisis Care Net (Gain) |
| Dietary & Dietary Labor |
| DME |
| ER |
| Food & Kitchen Labor |
| Imaging |
| Lab |
| Linen |
| Medical Supplies |
| Mileage |
| Mobile Phone |
| Other |
| Outpatient |
| Oxygen - IP Unit Only |
| Pagers |
| Pharmacy |
| Therapies PT/OT/ST |
| Therapies PT/OT/ST Labor |
| Therapies Chemo |
| Therapies IV/Biol and Other |
| Pass-Through Net (Gain) |
| Contract Physician Net (Gain) |
| Consulting Physician Net (Gain) |
| Contract GIP Net (Gain) |
| Respite Net (Gain) |
| Room & Board Net (Gain) |
| Total |
| Total Labor & Patient-Related Costs |
| Contribution Margin |
| Total Indirect Costs |
| Total Costs |
| Net Gain or Loss |

| Discipline | Total Number of Visits by Discipline | | | Total Visit-Hours by Discipline | | | Computed Weekly Visits by Discipline | | |
|----------------|--------------------------------------|---------|-------------|---------------------------------|---------|-------------|--------------------------------------|---------|-------------|
| | 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 |
| RN | 7,500 | 25,000 | 750 | 20,000 | 7,800 | 780 | 19.9 | 190.2 | 20.2 |
| LPN | 7,000 | 20,000 | 700 | 15,000 | 7,300 | 650 | 40.2 | 306.9 | 28.6 |
| HHA/CNA | 10,000 | 10,000 | 100 | 12,000 | 12,000 | 120 | 126.1 | 458.6 | 10.2 |
| SW | 3,000 | 3,000 | 600 | 4,000 | 5,500 | 700 | 25.0 | 64.6 | 51.7 |
| Spiritual Care | 1,500 | 300 | 30 | 1,800 | 400 | 40 | 9.5 | 4.8 | 1.7 |
| Physician/NP | 1,000 | 500 | 500 | 2,000 | 200 | 250 | 9.1 | 8.2 | 34.0 |
| On-Call | 2,000 | 3,400 | 10 | 3,000 | 3,000 | 11 | 13.1 | 58.8 | 0.4 |
| Admissions | 6,000 | 400 | 5 | 6,200 | 440 | 6 | 97.5 | 65.9 | 0.9 |
| Bereavement | 1,000 | 500 | 300 | 900 | 450 | 320 | 14.5 | 77.6 | 33.5 |
| Volunteer | 140 | 600 | 400 | 150 | 460 | 440 | 2.9 | 51.9 | 173.1 |
| Total | 39,140 | 63,700 | 3,395 | 65,050 | 37,550 | 3,317 | | | |

| Discipline | Computed Visit Duration | | | Computed Weekly Visits per Patient | | | Computed Weekly Visit-Hours per Patient | | |
|----------------|-------------------------|---------|-------------|------------------------------------|---------|-------------|---|---------|-------------|
| | 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 |
| RN | 2:40 | 0:18 | 1:02 | 1.3 | 25.0 | 1.1 | 3:30 | 7:48 | 1:05 |
| LPN | 2:08 | 0:21 | 0:55 | 1.2 | 20.0 | 1.0 | 2:37 | 7:18 | 0:54 |
| HHA/CNA | 1:12 | 1:12 | 1:12 | 1.8 | 10.0 | 0.1 | 2:06 | 12:00 | 0:10 |
| SW | 1:20 | 1:50 | 1:10 | 0.5 | 3.0 | 0.8 | 0:42 | 5:30 | 0:58 |
| Spiritual Care | 1:12 | 1:20 | 1:20 | 0.3 | 0.3 | 0.0 | 0:18 | 0:24 | 0:03 |
| Physician/NP | 2:00 | 0:24 | 0:30 | 0.2 | 0.5 | 0.7 | 0:21 | 0:12 | 0:21 |
| On-Call | 1:30 | 0:52 | 1:06 | 0.4 | 3.4 | 0.0 | 0:31 | 3:00 | 0:00 |
| Admissions | 1:02 | 1:06 | 1:12 | 1.1 | 0.4 | 0.0 | 1:05 | 0:26 | 0:00 |
| Bereavement | 0:54 | 0:54 | 1:04 | 0.2 | 0.5 | 0.4 | 0:09 | 0:27 | 0:26 |
| Volunteer | 1:04 | 0:46 | 1:06 | 0.0 | 0.6 | 0.6 | 0:01 | 0:27 | 0:36 |
| Total | | | | 6.8 | 63.7 | 4.8 | 11:23 | 13:33 | 4:38 |

| Discipline | Total Cost per Visit | | | Total Cost per Visit-Hour | | | Computed Cost per Patient per Week | | |
|----------------|----------------------|----------|-------------|---------------------------|----------|-------------|------------------------------------|-------------|-------------|
| | 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 |
| RN | \$ 224.43 | \$ 20.24 | \$ 351.49 | \$ 84.16 | \$ 64.87 | \$ 337.97 | \$ 294.57 | \$ 505.99 | \$ 369.06 |
| LPN | 93.90 | 9.79 | 153.20 | 43.82 | 26.83 | 164.98 | 115.03 | 195.88 | 150.14 |
| HHA/CNA | 20.71 | 6.41 | 277.25 | 17.26 | 5.34 | 231.04 | 36.24 | 64.11 | 38.82 |
| SW | 129.18 | 38.80 | 101.58 | 96.89 | 21.16 | 87.06 | 67.82 | 116.40 | 85.32 |
| Spiritual Care | 295.75 | 441.20 | 2,399.78 | 246.46 | 330.90 | 1,799.83 | 77.64 | 132.36 | 100.79 |
| Physician/NP | 320.74 | 122.67 | 161.20 | 160.37 | 306.67 | 322.41 | 56.13 | 61.33 | 112.84 |
| On-Call | 286.75 | 50.54 | 9,119.35 | 191.17 | 57.28 | 8,290.32 | 100.36 | 171.85 | 127.67 |
| Admissions | 30.82 | 45.76 | 3,000.92 | 29.82 | 41.60 | 2,500.77 | 32.36 | 18.30 | 21.01 |
| Bereavement | 219.00 | 33.04 | 99.20 | 243.34 | 36.71 | 93.00 | 38.33 | 16.52 | 41.67 |
| Volunteer | 807.43 | 37.23 | 23.57 | 753.60 | 48.56 | 21.42 | 19.78 | 22.34 | 13.20 |
| Total | | | | | | | \$ 838.25 | \$ 1,305.09 | \$ 1,060.51 |

Balance Sheet Analysis

Sunny Day Hospice
YTD December 2023



| | | | Amounts | | % | | Ratios | | Good Ratios | | |
|---|----|----------------------|---------|----------------|---|--|--|----------|--------------------------|--|--|
| Assets | | | | | | | | | | | |
| Petty Cash | \$ | 1,656 | | 0.0% | | | Quick Ratio | 0.87 | Approximately 2.0 | | |
| Operating Accounts | | 23,820,616 | | 41.6% | | | <i>Measures the ability to pay current liabilities for cash and near-cash items.</i> | | | | |
| Accounts Receivable-Patient Accounts | | 19,903,137 | | 34.7% | | | Days in Accounts Receivable (Quick Method) | 878.24 | Between 45 and 60 | | |
| Allowance for Doubtful Accounts | | (110,401) | | -0.2% | | | <i>Measures the average length in days of outstanding receivables for the period of time being reported.</i> | | | | |
| Grants Receivable | | 90,559 | | 0.2% | | | Accounts Receivable Turnover | 0.42 | | | |
| Pledges Receivable | | 3,148,518 | | 5.5% | | | <i>Patient-Related Revenue and Pass-Through Income divided by the net of Accounts Receivable-Patient Accounts and Allowance for Doubtful Accounts.</i> | | | | |
| Other Receivable | | 72,047 | | 0.1% | | | Operational Efficiency | 0.14 | Greater than 2.0 | | |
| Due From | | 62,053 | | 0.1% | | | <i>Indicates how efficiently an enterprise utilizes its assets. Is only useful for a 12 month period.</i> | | | | |
| Short-Term Investments | | 2,208,000 | | 3.9% | | | Debt to Equity | \$ 19.36 | Less than 0.25 | | |
| Inventory | | 274,725 | | 0.5% | | | <i>Measures leverage.</i> | | | | |
| Prepaid Expense | | 481,445 | | 0.8% | | | Debt to Equity (Long-Term) | \$ 16.70 | | | |
| Prepaid Insurance | | 11 | | 0.0% | | | <i>Exclusions</i> | | | | |
| Deposits | | 21,667 | | 0.0% | | | Days of Cash on Hand | 1594.6 | Between 180 and 270 days | | |
| Long-Term Investments | | 710,859 | | 1.2% | | | <i>Measures ability to operate without additional cash.</i> | | | | |
| Investments-Valuation Allowance | | 44 | | 0.0% | | | Debt to EBITDA | \$ 24.36 | | | |
| Fixed Assets | | 77 | | 0.0% | | | | | | | |
| Land | | 114,816 | | 0.2% | | | | | | | |
| Land Improvements | | 156,515 | | 0.3% | | | | | | | |
| Buildings | | 2,340,268 | | 4.1% | | | | | | | |
| Leasehold Improvements | | 817 | | 0.0% | | | | | | | |
| Fixed Equipment | | 197,286 | | 0.3% | | | | | | | |
| Automobiles & Trucks | | 491,280 | | 0.9% | | | | | | | |
| Major Moveable | | 44 | | 0.0% | | | | | | | |
| Minor Equipment (nondepreciable) | | 497 | | 0.0% | | | | | | | |
| Restricted Assets | | 9,736,665 | | 17.0% | | | | | | | |
| Other Fixed Assets | | 375 | | 0.0% | | | | | | | |
| Accumulated Depreciation | | 486 | | 0.0% | | | | | | | |
| Land Improvements-Accumulated Depreciation | | (52,020) | | -0.1% | | | | | | | |
| Buildings-Accumulated Depreciation | | (222,445) | | -0.4% | | | | | | | |
| Leasehold Improvements-Accumulated Depreciation | | (711,164) | | -1.2% | | | | | | | |
| Fixed Equipment-Accumulated Depreciation | | (5,447,854) | | -9.5% | | | | | | | |
| Automobiles & Trucks-Accumulated Depreciation | | 5,498 | | 0.0% | | | | | | | |
| Major Moveable-Accumulated Depreciation | | 3,908 | | 0.0% | | | | | | | |
| Restricted Assets-Accumulated Depreciation | | (2,120) | | 0.0% | | | | | | | |
| Other Assets | | 11,395 | | 0.0% | | | | | | | |
| Total | | \$ 57,309,262 | | 100.0% | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts Payable | \$ | 7,475,328 | | -13.0% | | | Days in Accounts Payable | 1070.10 | | | |
| Unvouchered Accounts Payable-Reverse Mon | | (1,457) | | 0.0% | | | <i>The average length in days of outstanding payables for the period of time being reported.</i> | | | | |
| Due To | | 423,373 | | -0.7% | | | Accounts Payable Turnover | 0.34 | | | |
| Accrued Contract IP Beds | | (144) | | 0.0% | | | <i>Measures how liquid AP is for the current year.</i> | | | | |
| Accrued Nursing Home Room & Board | | (132) | | 0.0% | | | | | | | |
| Accrued Payroll | | 2,297,677 | | -4.0% | | | | | | | |
| Accrued Vacation Payable | | 607 | | 0.0% | | | | | | | |
| Accrued PTO-Paid Time Off | | 4,913 | | 0.0% | | | | | | | |
| PR Withholding Payable-Federal Taxes | | (752) | | 0.0% | | | | | | | |
| PR Withholding Payable-State Taxes | | 74,679 | | -0.1% | | | | | | | |
| PR Withholding Payable-FICA/SS Taxes | | 158,822 | | -0.3% | | | | | | | |
| PR Withholding Payable-SUI Taxes | | 3,281,274 | | -5.7% | | | | | | | |
| PR Withholding Payable-Other Taxes | | 5,850 | | 0.0% | | | | | | | |
| PR Deduction-Health Insurance | | 3,472,701 | | -6.1% | | | | | | | |
| PR Deduction-Dental | | 3,664,127 | | -6.4% | | | | | | | |
| PR Deduction-Life Insurance | | 521,364 | | -0.9% | | | | | | | |
| PR Deduction-TSA | | 1,228,805 | | -2.1% | | | | | | | |
| PR Deduction-Garnished Wages | | 690,404 | | -1.2% | | | | | | | |
| PR Deduction-Reimbursement Account | | 10,160,519 | | -17.7% | | | | | | | |
| PR Deduction-Child/Spouse Life | | 162,133 | | -0.3% | | | | | | | |
| PR Deduction-Long Term Care | | 607,331 | | -1.1% | | | | | | | |
| PR Deduction-Miscellaneous | | 9,843,821 | | -17.2% | | | | | | | |
| PR Deduction-401(k) | | 4,046,981 | | -7.1% | | | | | | | |
| Flex Benefit Claims Payable | | 4,238,408 | | -7.4% | | | | | | | |
| Other Current Liabilities | | 20,702 | | 0.0% | | | | | | | |
| Unearned Income | | 846,644 | | -1.5% | | | | | | | |
| Long-Term Liability | | 1,269,915 | | -2.2% | | | | | | | |
| Total | | \$ 54,493,893 | | -95.1% | | | | | | | |
| Fund Balance | | | | | | | | | | | |
| Fund Balance/Retained Earnings | \$ | 16,632,176 | | -29.0% | | | | | | | |
| Temporarily Restricted | | 2,440,573 | | -4.3% | | | | | | | |
| Permanently Restricted | | (18,170,382) | | 31.7% | | | | | | | |
| Current Period Net Income | | 1,913,003 | | -3.3% | | | | | | | |
| Total | | \$ 2,815,369 | | -4.9% | | | | | | | |
| Total Liabilities and Fund Balance | | \$ 57,309,262 | | -100.0% | | | | | | | |

Statement of Financial Condition

Sunny Day Hospice

YTD December 2023



Assets

| | | |
|---|-----------|-------------------|
| Petty Cash | \$ | 1,656 |
| Operating Accounts | | 23,820,616 |
| Accounts Receivable-Patient Accounts | | 19,903,137 |
| Allowance for Doubtful Accounts | | (110,401) |
| Grants Receivable | | 90,559 |
| Pledges Receivable | | 3,148,518 |
| Other Receivable | | 72,047 |
| Due From | | 62,053 |
| Short-Term Investments | | 2,208,000 |
| Inventory | | 274,725 |
| Prepaid Expense | | 481,445 |
| Prepaid Insurance | | 11 |
| Deposits | | 21,667 |
| Long-Term Investments | | 710,859 |
| Investments-Valuation Allowance | | 44 |
| Fixed Assets | | 77 |
| Land | | 114,816 |
| Land Improvements | | 156,515 |
| Buildings | | 2,340,268 |
| Leasehold Improvements | | 817 |
| Fixed Equipment | | 197,286 |
| Automobiles & Trucks | | 491,280 |
| Major Moveable | | 44 |
| Minor Equipment (nondepreciable) | | 497 |
| Restricted Assets | | 9,736,665 |
| Other Fixed Assets | | 375 |
| Accumulated Depreciation | | 486 |
| Land Improvements-Accumulated Depreciated | | (52,020) |
| Buildings-Accumulated Depreciation | | (222,445) |
| Leasehold Improvements-Accumulated Depreciation | | (711,164) |
| Fixed Equipment-Accumulated Depreciation | | (5,447,854) |
| Automobiles & Trucks-Accumulated Depreciation | | 5,498 |
| Major Moveable-Accumulated Depreciation | | 3,908 |
| Restricted Assets-Accumulated Depreciation | | (2,120) |
| Other Assets | | 11,395 |
| Total | \$ | 57,309,262 |

Liabilities

| | | |
|-----------------------------------|-----------|-------------------|
| Accounts Payable | \$ | 7,475,328 |
| Unvouchered Accounts Payable | | (1,457) |
| Due To | | 423,373 |
| Accrued Contract IP Beds | | (144) |
| Accrued Nursing Home Room & Board | | (132) |
| Accrued Payroll | | 2,297,677 |
| Accrued Vacation Payable | | 607 |
| Accrued PTO-Paid Time Off | | 4,913 |
| Payroll Withholdings | | 3,519,872 |
| Payroll Deductions | | 38,636,595 |
| Other Current Liabilities | | 20,702 |
| Unearned Income | | 846,644 |
| Long-Term Liability | | 1,269,915 |
| Total | \$ | 54,493,893 |

Fund Balance

| | | |
|----------------------------------|-----------|------------------|
| Fund Balance/Retained Earnings | \$ | 16,632,176 |
| Temporarily Restricted | | 2,440,573 |
| Permanently Restricted | | (18,170,382) |
| Current Period Net Income (Loss) | | 1,913,003 |
| Total | \$ | 2,815,369 |

Total Liabilities and Fund Balance

\$ 57,309,262

Statement of Income
Sunny Day Hospice
YTD December 2023



| | Total | % of Net Patient Revenue | Consolidated Hospice | Consolidated IP Unit | Consolidated Home Health | Other Programs | Indirect/ Corporate |
|---|---------------------|--------------------------|----------------------|----------------------|--------------------------|---------------------|-----------------------|
| Revenues: | | | | | | | |
| Medicare | \$ 8,021,086 | 97.9% | \$ 5,678,645 | \$ 1,873,953 | \$ 468,488 | | |
| Medicaid | 492,514 | 6.0% | 348,683 | 115,065 | 28,766 | | |
| Commercial Ins. | 398,709 | 4.9% | 282,272 | 93,150 | 23,287 | | |
| Self-Pay | 22,325 | 0.3% | 15,805 | 5,216 | 1,304 | | |
| Physician/NP | - | - | - | - | - | | |
| Other | 5,543 | 0.1% | 3,924 | 1,295 | 324 | | |
| Revenue Adjustments | (746,483) | -9.1% | (528,483) | (174,399) | (43,600) | | |
| Total | \$ 8,193,694 | 100.0% | \$ 5,800,845 | \$ 1,914,279 | \$ 478,570 | | |
| Expenses: | | | | | | | |
| Payroll-Related | | | | | | | |
| Salaries | \$ 2,905,513 | 35.5% | \$ 1,516,977 | \$ 452,110 | \$ 125,054 | \$ 223,694 | \$ 587,678 |
| Contract Labor | 687,723 | 8.4% | 421,591 | 105,015 | 35,232 | - | 125,886 |
| Benefits | 860,880 | 10.5% | 449,468 | 133,956 | 37,053 | 66,279 | 174,124 |
| Total | \$ 4,454,116 | 54.4% | \$ 2,388,036 | \$ 691,081 | \$ 197,339 | \$ 289,972 | \$ 887,688 |
| Patient Related Expenses | | | | | | | |
| Ambulance | \$ 24,844 | 0.3% | \$ 17,589 | \$ 5,804 | \$ 1,451 | | |
| Bio Hazardous | 269 | 0.0% | 191 | 63 | 16 | | |
| Crisis Care Net (Gain) | 5,125 | 0.1% | 3,628 | 1,197 | 299 | | |
| DME | 117,926 | 1.4% | 89,100 | 18,344 | 10,482 | | |
| ER & Outpatient | 130,631 | 1.6% | 92,482 | 30,519 | 7,630 | | |
| Food, Dietary & Linen | 118,992 | 1.5% | 84,242 | 27,800 | 6,950 | | |
| Labs & Imaging | 19,493 | 0.2% | 13,800 | 4,554 | 1,139 | | |
| Medications | 541,887 | 6.6% | 422,168 | 81,913 | 37,806 | | |
| Medical Supplies | 5,857 | 0.1% | 4,146 | 1,368 | 342 | | |
| Mileage | 286,689 | 3.5% | 204,364 | 65,746 | 16,579 | | |
| Mobile Phone & Pagers | 25,924 | 0.3% | 18,353 | 6,057 | 1,514 | | |
| Oxygen - IP Unit Only | 4,467 | 0.1% | 3,162 | 1,044 | 261 | | |
| Other Expenses | 117 | 0.0% | 83 | 27 | 7 | | |
| Therapies | 123,197 | 1.5% | 87,219 | 28,782 | 7,196 | | |
| Pass-Through Net (Gain) | (9,600) | -0.1% | (6,796) | (2,243) | (561) | | |
| Total | \$ 1,395,819 | 17.0% | \$ 1,033,732 | \$ 270,976 | \$ 91,110 | | |
| Total Direct Expense | \$ 5,849,935 | 71.4% | \$ 3,421,769 | \$ 962,057 | \$ 288,449 | \$ 289,972 | \$ 887,688 |
| Facility-Related Expenses | | | | | | | |
| Depreciation-Building | \$ 48,310 | 0.6% | | | | | \$ 48,310 |
| Insurance | - | - | | | | | - |
| Maintenance | 9,039 | 0.1% | | | | | 9,039 |
| Rent & Interest | 131,001 | 1.6% | | | | | 131,001 |
| Utilities | 6,990 | 0.1% | | | | | 6,990 |
| Total | \$ 195,340 | 2.4% | | | | | \$ 195,340 |
| Administrative Expenses | | | | | | | |
| Accounting, Consulting & Legal | \$ 24,161 | 0.3% | | | | | \$ 24,161 |
| Computers, Copier & Equipment | 18,675 | 0.2% | | | | | 18,675 |
| Continuing Education | 6,826 | 0.1% | | | | | 6,826 |
| Depreciation-Major Moveable | 607 | 0.0% | | | | | 607 |
| Dues, License & Subscriptions | 28,564 | 0.3% | | | | | 28,564 |
| Insurance | 43,149 | 0.5% | | | | | 43,149 |
| Marketing | 37,403 | 0.5% | | | | | 37,403 |
| Office Supplies | 35,699 | 0.4% | | | | | 35,699 |
| Other | 14,552 | 0.2% | | | | | 14,552 |
| Postage & Printing | 38,728 | 0.5% | | | | | 38,728 |
| Telecommunications | 26,020 | 0.3% | | | | | 26,020 |
| Telehealth | - | - | | | | | - |
| Training, Meetings & Mileage | 12,587 | 0.2% | | | | | 12,587 |
| Total | \$ 286,969 | 3.5% | | | | | \$ 286,969 |
| Extracurricular Programs | | | | | | | |
| Extracurricular Programs Costs | \$ 300,690 | 3.7% | | | | \$ 300,690 | |
| Additional | | | | | | | |
| CAP Coverage | \$ - | - | | | | | \$ - |
| Corporate Tax | - | - | | | | | - |
| Total | \$ - | - | | | | | \$ - |
| Total Expenses | \$ 6,632,934 | 81.0% | \$ 3,421,769 | \$ 962,057 | \$ 288,449 | \$ 590,663 | \$ 1,369,997 |
| Operating Income (Loss) | \$ 1,560,760 | 19.0% | \$ 2,379,077 | \$ 952,222 | \$ 190,121 | \$ (590,663) | \$ (1,369,997) |
| Non-Operating Income (Expenses): | | | | | | | |
| Development Costs | \$ (122,764) | -1.5% | | | | | \$ (122,764) |
| Interest & Investment | 9,068 | 0.1% | | | | | 9,068 |
| Support & Fundraising | 465,939 | 5.7% | | | | | 465,939 |
| Total | \$ 352,243 | 4.3% | | | | | \$ 352,243 |
| Net Income (Loss) | \$ 1,913,003 | 23.3% | \$ 2,379,077 | \$ 952,222 | \$ 190,121 | \$ (590,663) | \$ (1,017,754) |
| Control Total: | \$ 1,913,003 | | | | | | |
| Difference: | \$ - | | | | | | |

Version: 22.0.0

| Indicator | Organizational Statistics | | | | Your Data | Median | MVI Model | Your Rank | |
|----------------------------------|---------------------------|--------|-----------|-----------|--------------------------------------|--------|-----------|-----------|------|
| | Your Data | Median | MVI Model | Your Rank | | | | | |
| Days in Accounts Receivable | 50.0 | 104.7 | 105 | 91% | 0 | 0 | | 83% | |
| Debt to Equity Ratio | 0.20 | 0.13 | 0.16 | 24% | 50.0% | 20.1% | 25.4% | 99% | |
| Days Cash on Hand | 72.0 | 60.0 | 220 | 83% | 0.5% | 35.0% | | 7% | |
| Days in Accounts Payable | 60.0 | 60.0 | 45 | 34% | 2.0% | 2.0% | | 55% | |
| Revenue Per Payroll Dollar | 1.50 | 0.77 | 0.91 | 79% | 3.0% | 4.0% | | 12% | |
| Incentive Comp for Marketing % | 0.5% | 7.0% | 50.0% | 8% | 3.50 | 6.36 | 5.21 | 5% | |
| Direct Labor as % of All Labor | 80% | 69% | 60% | 85% | 4 | 4 | | 52% | |
| Mileage Rate | 0.25 | 0.28 | 0.35 | 88% | EBITDA Ratio NPR % | | | | 0.7% |
| Benefits % Total | 23.0% | 52.5% | 52.5% | 90% | IP Unit(s) Building Cost (Thousands) | | | | 550 |
| Benefits % - Health and Wellness | 5.0% | 4.5% | 6.0% | 50% | IP Unit(s) Cost Square Foot | | | | 0 |
| Benefits % - Payroll Taxes | 15.0% | 14.5% | 18.0% | 50% | IP Unit(s) Cost per Bed | | | | 2 |
| Benefits % - Retirement | 2.0% | 2.5% | 1.0% | 100% | % of Hospice Homecare Net Revenue: | | | | |
| Benefits % - All Other | 1.0% | 1.0% | 2.0% | 75% | IP Unit Net Operational Income | | | | 0.0% |
| Indirect % of Net Revenue | 30.0% | 86.6% | 102.2% | 100% | Pal Care Net Operational Income | | | | 0.0% |
| Indirect Labor | 18.0% | 74.7% | 88.1% | 100% | Development Net | | | | 0.0% |
| Operations | 8.0% | 28.8% | 33.9% | 89% | Other Programs | | | | 0.0% |
| Facility-Related | 4.0% | 2.4% | 3.0% | 10% | Organization Net Income | | | | 0.0% |

| Indicator | Business Segments | | | | | | | | | | | |
|-------------------------------------|-------------------|--------|-----------|-----------|-----------|---------|-----------|-----------|--------------|--------|-----------|-----------|
| | Hospice | | | | IP Unit | | | | Service Line | | | |
| | Your Data | Median | MVI Model | Your Rank | Your Data | Median | MVI Model | Your Rank | Your Data | Median | MVI Model | Your Rank |
| Average Daily Census | 20.0 | 80.0 | | 12% | 5.0 | 15.0 | | 15% | 5.0 | 13.2 | | 16% |
| Average Length of Stay | 61.0 | 32.0 | | 90% | 32.0 | 32.0 | | 40% | 45.0 | 32.0 | | 69% |
| Median Length of Stay | 32.0 | 32.0 | | 49% | 32.0 | 32.0 | | 49% | 32.0 | 32.0 | | 49% |
| Net Patient Revenue/Patient-Day | 119.20 | 204.09 | | 7% | 488.50 | 1025.49 | | 11% | 124.20 | 81.81 | | 100% |
| Direct Labor/Patient-Day | 45.00 | 29.03 | 22.50 | 24% | 291.20 | 176.13 | 0.00 | 24% | 41.50 | 88.67 | 0.00 | 100% |
| Patient-Related/Patient-Day | 25.67 | 19.92 | 15.14 | 15% | 68.40 | 34.40 | 0.00 | 24% | 23.21 | 41.89 | 0.00 | 77% |
| Indirect Costs/Patient-Day | 31.50 | 54.78 | 120.98 | 100% | 74.38 | 129.39 | 0.00 | 100% | 31.50 | 19.17 | 0.00 | 0% |
| Net Operational Income/Patient-Day | 17.03 | 28.02 | 0.00 | 23% | 54.52 | 94.84 | 0.00 | 23% | 27.99 | 14.24 | 0.00 | 100% |
| Direct Labor % of Net Revenue | 37.8% | 15.0% | 18.9% | 24% | 59.6% | 89.4% | 0.0% | 100% | 33.4% | 22.4% | 0.0% | 24% |
| Patient-Related % of Net Revenue | 21.5% | 10.1% | 12.7% | 10% | 14.0% | 26.8% | 0.0% | 83% | 18.7% | 12.9% | 0.0% | 23% |
| Indirect % of Net Revenue (Segment) | 26.4% | 86.0% | 101.5% | 100% | 15.2% | 10.1% | 0.0% | 24% | 25.4% | 43.6% | 0.0% | 100% |
| Net Operational Income % | 14.3% | 7.3% | 0.0% | 99% | 11.2% | 6.0% | 0.0% | 99% | 22.5% | 36.0% | 0.0% | 23% |

| CAHPS Hospice Survey Measures | Quality Section | | | | | | | | | | |
|--------------------------------------|-----------------|--------|-----------|-------|-----------|-------------------------|-----------|--------|-----------|-------|-----------|
| | Your Data | Median | Your Rank | Count | Locations | CAHPS Continued | Your Data | Median | Your Rank | Count | Locations |
| Q6 - Team Communication | 0% | 0% | 34% | 85 | 116 | Q36 - Spiritual Beliefs | 0% | 0% | 83% | 86 | 128 |
| Q7 - Timely Care for Help Needed | 0% | 0% | 87% | 116 | 164 | Q10 - Info Continuity | 0% | 0% | 33% | 135 | 194 |
| Q5 - Timely Care for On-Call | 0% | 0% | 34% | 85 | 116 | Q39 - Measure to Rate | | | | 0 | 0 |
| Q38 - Emotional Support for Family | 0% | 0% | 32% | 90 | 140 | Q40 - Recommend? | | | | 0 | 0 |
| Q16 - Help for Symptoms of Pain | 0% | 0% | 83% | 86 | 128 | | | | | | |
| Q22 - Help for Symptoms of Breathing | 0% | 0% | 33% | 135 | 194 | HIS - Hospice Item Set | Your Data | Median | Your Rank | Count | Locations |
| Q38 - Help Symptoms of Constipation | 0% | 0% | 83% | 86 | 128 | 8. NQF #3235 | | | | 0 | 0 |
| Q19 - Training on Pain Med Effects | 0% | 0% | 36% | 120 | 173 | NQF #3645 HVDL | | | | 7 | 7 |
| Q20 - Training on Increase Pain Med | 0% | 0% | 83% | 86 | 128 | Non-NQF-endorsed HCI | | | | 0 | 0 |
| Q23 - Training on Breathing | 0% | 0% | 32% | 90 | 140 | | | | | | |

| Financial Exclusions | For more detail and all of your exclusions, please click here to go to the Alerts Results report. | | | | | | | | | |
|----------------------|---|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |

| Computed Clinical Visits | | | | | | | | | | | | |
|--------------------------|-----------|--------|-----------|-----------|-----------|--------|-----------|-----------|--------------|--------|-----------|-----------|
| Computed Caseload | Hospice | | | | IP Unit | | | | Service Line | | | |
| | Your Data | Median | MVI Model | Your Rank | Your Data | Median | MVI Model | Your Rank | Your Data | Median | MVI Model | Your Rank |
| RN | 10.5 | 13.0 | | 4% | 6.0 | 12.0 | | 18% | 8.0 | 4.0 | | 82% |
| LPN | 10.5 | 15.0 | | 4% | 6.0 | 15.0 | | 4% | 8.0 | 4.0 | | 81% |
| HHA/CNA | 8.0 | 10.0 | | 4% | 6.0 | 10.0 | | 4% | 4.0 | 4.0 | | 47% |
| SW | 35.0 | 41.0 | | 33% | 15.0 | 41.0 | | 4% | 4.0 | 4.0 | | 47% |
| Spiritual Care | 65.0 | 65.0 | | 46% | 65.0 | 45.0 | | 63% | 8.0 | 4.0 | | 81% |
| Physician/NP | 125.0 | 120.0 | | 65% | 120.0 | 120.0 | | 47% | 4.0 | 4.0 | | 49% |
| On-Call | 50.0 | 55.0 | | 24% | 66.0 | 66.0 | | 62% | 8.0 | 4.0 | | 82% |
| Admissions | 50.0 | 55.0 | | 33% | 40.0 | 55.0 | | 4% | 3.0 | 4.0 | | 15% |
| Bereavement | 100.0 | 89.0 | | 61% | 102.0 | 89.0 | | 79% | 3.0 | 4.0 | | 22% |
| Volunteer | 100.0 | 100.0 | | 47% | 88.0 | 96.0 | | 14% | 3.0 | 4.0 | | 18% |

| Computed Weekly Visits | Hospice | | | | IP Unit | | | | Service Line | | | |
|------------------------|---------|------|--|-----|---------|------|--|-----|--------------|------|--|-----|
| RN | 60.0 | 60.0 | | 32% | 72.0 | 60.0 | | 86% | 72.0 | 60.0 | | 82% |
| LPN | 72.0 | 60.0 | | 86% | 60.0 | 66.0 | | 29% | 60.0 | 60.0 | | 32% |
| HHA/CNA | 60.0 | 60.0 | | 32% | 72.0 | 60.0 | | 87% | 72.0 | 60.0 | | 82% |
| SW | 72.0 | 72.0 | | 0% | 60.0 | 60.0 | | 34% | 72.0 | 60.0 | | 81% |
| Spiritual Care | 72.0 | 60.0 | | 82% | 72.0 | 66.0 | | 82% | 72.0 | 60.0 | | 82% |
| Physician/NP | 60.0 | 60.0 | | 32% | 60.0 | 60.0 | | 32% | 66.0 | 60.0 | | 61% |
| On-Call | 60.0 | 60.0 | | 33% | 60.0 | 60.0 | | 33% | 60.0 | 60.0 | | 35% |
| Admissions | 60.0 | 60.0 | | 32% | 60.0 | 60.0 | | 32% | 72.0 | 66.0 | | 81% |
| Bereavement | 72.0 | 60.0 | | 86% | 72.0 | 66.0 | | 86% | 72.0 | 60.0 | | 83% |
| Volunteer | 60.0 | 60.0 | | 32% | 60.0 | 60.0 | | 32% | 60.0 | 66.0 | | 29% |

| Computed Visit Duration | Hospice | | | | IP Unit | | | | Service Line | | | |
|-------------------------|---------|------|------|-----|---------|------|--|-----|--------------|------|------|------|
| RN | 1:00 | 3:18 | 3:54 | 0% | 1:08 | 1:07 | | 53% | 1:00 | 3:40 | 3:54 | 0% |
| LPN | 1:00 | 0:24 | 0:30 | 76% | 1:54 | 1:14 | | 72% | 1:00 | 0:24 | 0:30 | 100% |
| HHA/CNA | 1:00 | 3:18 | 3:54 | 0% | 1:09 | 1:11 | | 42% | 1:10 | 4:15 | 4:31 | 0% |
| SW | 1:05 | 0:26 | 0:32 | 82% | 0:55 | 1:01 | | 36% | 1:05 | 0:26 | 0:32 | 100% |
| Spiritual Care | 0:45 | 2:29 | 2:56 | 0% | 1:15 | 0:55 | | 90% | 0:45 | 2:45 | 2:56 | 0% |
| Physician/NP | 0:40 | 0:16 | 0:20 | 86% | 0:36 | 0:36 | | 24% | 0:40 | 0:16 | 0:20 | 100% |
| On-Call | 0:45 | 2:29 | 2:56 | 0% | 1:35 | 1:47 | | 43% | 0:45 | 2:45 | 2:56 | 0% |
| Admissions | 1:30 | 0:35 | 0:45 | 85% | 2:06 | 1:27 | | 70% | 1:30 | 0:35 | 0:45 | 100% |
| Bereavement | 1:22 | 4:32 | 5:22 | 18% | 0:58 | 0:49 | | 64% | 1:22 | 4:32 | 5:22 | 0% |
| Volunteer | | 1:25 | | | 2:07 | 1:38 | | 65% | | | | |

| Computed Weekly Visits per Patient | Hospice | | | | IP Unit | | | | Service Line | | | |
|------------------------------------|---------|-----|-----|-----|---------|-----|--|-----|--------------|-----|-----|------|
| RN | 1.8 | 5.8 | 6.8 | 14% | 1.4 | 1.8 | | 23% | 1.8 | 6.4 | 6.8 | 0% |
| LPN | 0.5 | 0.2 | 0.3 | 98% | | 0.3 | | | 0.5 | 0.2 | 0.3 | 100% |
| HHA/CNA | 1.8 | 5.8 | 6.8 | 12% | 1.2 | 2.2 | | 12% | 1.8 | 6.4 | 6.8 | 0% |
| SW | 0.8 | 0.3 | 0.4 | 97% | 0.5 | 0.5 | | 40% | 0.8 | 0.3 | 0.4 | 100% |
| Spiritual Care | 0.3 | 0.8 | 1.0 | 6% | 0.4 | 0.3 | | 79% | 0.3 | 0.9 | 1.0 | 0% |
| Physician/NP | 0.2 | 0.1 | 0.1 | 99% | 0.2 | 0.1 | | 73% | 0.2 | 0.1 | 0.1 | 100% |
| On-Call | 0.2 | 0.7 | 0.8 | 21% | 0.2 | 0.2 | | 96% | 0.2 | 0.7 | 0.8 | 0% |
| Admissions | 0.1 | 0.0 | 0.1 | 76% | 0.3 | 0.1 | | 69% | 0.1 | 0.0 | 0.1 | 100% |
| Bereavement | 0.2 | 0.7 | 0.8 | 11% | 0.3 | 0.3 | | 55% | 0.2 | 0.7 | 0.8 | 0% |
| Volunteer | 0.1 | 0.0 | 0.1 | 76% | 0.3 | 0.2 | | 60% | 0.1 | 0.0 | 0.1 | 100% |

| Computed Weekly Visit-Hours per Patient | Hospice | | | | IP Unit | | | | Service Line | | | |
|---|---------|------|------|-----|---------|------|--|-----|--------------|------|------|------|
| RN | 2:00 | 6:36 | 7:48 | 6% | 1:38 | 2:00 | | 16% | 2:00 | 7:20 | 7:48 | 0% |
| LPN | 0:54 | 0:21 | 0:27 | 98% | 0:03 | 0:25 | | 6% | 0:54 | 0:21 | 0:27 | 100% |
| HHA/CNA | 2:00 | 6:36 | 7:48 | 9% | 1:25 | 2:33 | | 16% | 2:00 | 7:20 | 7:48 | 0% |
| SW | 0:54 | 0:21 | 0:27 | 89% | 0:27 | 0:38 | | 24% | 0:54 | 0:21 | 0:27 | 100% |
| Spiritual Care | 0:18 | 0:59 | 1:10 | 16% | 0:29 | 0:17 | | 97% | 0:18 | 1:06 | 1:10 | 0% |
| Physician/NP | 0:12 | 0:04 | 0:06 | 99% | 0:20 | 0:20 | | 71% | 0:12 | 0:04 | 0:06 | 100% |
| On-Call | 0:12 | 0:39 | 0:47 | 6% | 0:19 | 0:14 | | 73% | 0:12 | 0:44 | 0:47 | 0% |
| Admissions | 0:11 | 0:04 | 0:06 | 76% | 0:33 | 0:17 | | 75% | 0:11 | 0:04 | 0:06 | 100% |
| Bereavement | 0:18 | 0:59 | 1:10 | 14% | 0:30 | 0:14 | | 72% | 0:18 | 1:06 | 1:10 | 0% |
| Volunteer | 0:12 | 0:04 | 0:06 | 76% | 0:32 | 0:17 | | 78% | 0:12 | 0:04 | 0:06 | 100% |

| | Caseload | | | | | | | | | | | |
|----------------|-----------|------------|--------------|-----------|-----------|------------|--------------|-----------|--------------|------------|--------------|-----------|
| | Hospice | | | | IP Unit | | | | Service Line | | | |
| | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model |
| RN | 10.5 | 13.0 | 13.0 | | 6.0 | 13.0 | 13.0 | | 8.0 | 15.0 | 13.0 | |
| LPN | 10.5 | 14.0 | 14.0 | | 6.0 | 14.0 | 15.0 | | 8.0 | 15.0 | 15.0 | |
| HHA/CNA | 8.0 | 10.0 | 9.0 | | 6.0 | 10.0 | 10.0 | | 4.0 | 10.0 | 10.0 | |
| SW | 35.0 | 41.0 | 42.0 | | 15.0 | 42.0 | 41.0 | | 4.0 | 41.0 | 41.0 | |
| Spiritual Care | 65.0 | 39.0 | 45.0 | | 65.0 | 45.0 | 45.0 | | 8.0 | 39.0 | 45.0 | |
| Physician/NP | 125.0 | 145.0 | 120.0 | | 120.0 | 120.0 | 120.0 | | 4.0 | 145.0 | 120.0 | |
| On-Call | 50.0 | 75.0 | 55.0 | | 66.0 | 66.0 | 66.0 | | 8.0 | 75.0 | 66.0 | |
| Admissions | 50.0 | 42.0 | 55.0 | | 40.0 | 42.0 | 55.0 | | 3.0 | 55.0 | 55.0 | |
| Bereavement | 100.0 | 89.0 | 102.0 | | 102.0 | 89.0 | 89.0 | | 3.0 | 102.0 | 89.0 | |
| Volunteer | 100.0 | 96.0 | 103.0 | | 88.0 | 96.0 | 96.0 | | 3.0 | 88.0 | 96.0 | |

| | Hourly Rate | | | | | | | | | | | |
|----------------|-------------|------------|--------------|-----------|---------|------------|--------------|-----------|--------------|------------|--------------|-----------|
| | Hospice | | | | IP Unit | | | | Service Line | | | |
| | | Your Model | Median Model | MVI Model | | Your Model | Median Model | MVI Model | | Your Model | Median Model | MVI Model |
| RN | | \$ 25.00 | \$ 27.50 | | | \$ 34.00 | \$ 25.00 | | | \$ 25.00 | \$ 30.00 | |
| LPN | | \$ 34.00 | \$ 30.00 | | | \$ 30.00 | \$ 27.50 | | | \$ 24.00 | \$ 30.00 | |
| HHA/CNA | | \$ 25.00 | \$ 30.00 | | | \$ 30.00 | \$ 25.00 | | | \$ 30.00 | \$ 30.00 | |
| SW | | \$ 24.00 | \$ 25.00 | | | \$ 30.00 | \$ 30.00 | | | \$ 24.00 | \$ 25.00 | |
| Spiritual Care | | \$ 34.00 | \$ 25.00 | | | \$ 30.00 | \$ 25.00 | | | \$ 34.00 | \$ 25.00 | |
| Physician/NP | | \$ 34.00 | \$ 30.00 | | | \$ 30.00 | \$ 25.00 | | | \$ 34.00 | \$ 25.00 | |
| On-Call | | \$ 34.00 | \$ 25.00 | | | \$ 30.00 | \$ 27.50 | | | \$ 34.00 | \$ 30.00 | |
| Admissions | | \$ 34.00 | \$ 30.00 | | | \$ 30.00 | \$ 30.00 | | | \$ 25.00 | \$ 25.00 | |
| Bereavement | | \$ 34.00 | \$ 30.00 | | | \$ 30.00 | \$ 30.00 | | | \$ 34.00 | \$ 25.00 | |
| Volunteer | | \$ 25.00 | \$ 25.00 | | | \$ 30.00 | \$ 25.00 | | | \$ 25.00 | \$ 25.00 | |

| | Weekly Visits | | | | | | | | | | | |
|----------------|---------------|------------|--------------|-----------|-----------|------------|--------------|-----------|--------------|------------|--------------|-----------|
| | Hospice | | | | IP Unit | | | | Service Line | | | |
| | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model |
| RN | 60.0 | 20.0 | 20.0 | | 72.0 | 20.0 | 20.0 | | 72.0 | 23.0 | 20.0 | |
| LPN | 72.0 | 20.0 | 20.0 | | 60.0 | 20.0 | 20.0 | | 60.0 | 23.0 | 20.0 | |
| HHA/CNA | 60.0 | 20.0 | 20.0 | | 72.0 | 20.0 | 20.0 | | 72.0 | 23.0 | 20.0 | |
| SW | 72.0 | 20.0 | 20.0 | | 60.0 | 23.0 | 20.0 | | 72.0 | 23.0 | 20.0 | |
| Spiritual Care | 72.0 | 20.0 | 20.0 | | 72.0 | 20.0 | 20.0 | | 72.0 | 23.0 | 20.0 | |
| Physician/NP | 60.0 | 20.0 | 20.0 | | 60.0 | 20.0 | 20.0 | | 66.0 | 18.0 | 20.0 | |
| On-Call | 60.0 | 20.0 | 20.0 | | 60.0 | 23.0 | 20.0 | | 60.0 | 20.0 | 20.0 | |
| Admissions | 60.0 | 20.0 | 20.0 | | 60.0 | 23.0 | 20.0 | | 72.0 | 20.0 | 20.0 | |
| Bereavement | 72.0 | 23.0 | 20.0 | | 72.0 | 23.0 | 20.0 | | 72.0 | 20.0 | 20.0 | |
| Volunteer | 60.0 | 20.0 | 20.0 | | 60.0 | 23.0 | 20.0 | | 60.0 | 20.0 | 20.0 | |

| | Visit Duration | | | | | | | | | | | |
|----------------|----------------|------------|--------------|-----------|-----------|------------|--------------|-----------|--------------|------------|--------------|-----------|
| | Hospice | | | | IP Unit | | | | Service Line | | | |
| | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model | Your Data | Your Model | Median Model | MVI Model |
| RN | 1:00 | 1:12 | 1:00 | 3:54 | 1:08 | 1:12 | 1:00 | | 1:00 | 1:00 | 1:00 | 3:54 |
| LPN | 1:00 | 1:00 | 1:00 | 0:30 | 1:54 | 1:00 | 1:00 | | 1:00 | 1:12 | 1:00 | 0:30 |
| HHA/CNA | 1:00 | 1:00 | 1:00 | 3:54 | 1:09 | 1:00 | 1:00 | | 1:10 | 1:12 | 1:00 | 4:31 |
| SW | 1:05 | 1:00 | 1:00 | 0:32 | 0:55 | 1:12 | 1:06 | | 1:05 | 1:00 | 1:00 | 0:32 |
| Spiritual Care | 0:45 | 1:12 | 1:00 | 2:56 | 1:15 | 1:00 | 1:00 | | 0:45 | 1:00 | 1:00 | 2:56 |
| Physician/NP | 0:40 | 1:00 | 1:00 | 0:20 | 0:36 | 1:12 | 1:06 | | 0:40 | | 1:03 | 0:20 |
| On-Call | 0:45 | 1:12 | 1:00 | 2:56 | 1:35 | 1:12 | 1:06 | | 0:45 | 1:00 | 1:00 | 2:56 |
| Admissions | 1:30 | 1:12 | 1:00 | 0:45 | 2:06 | 1:00 | 1:00 | | 1:30 | 1:00 | 1:00 | 0:45 |
| Bereavement | 1:22 | 1:00 | 1:00 | 5:22 | 0:58 | 1:00 | 1:00 | | 1:22 | 1:00 | 1:00 | 5:22 |
| Volunteer | | 1:12 | 1:00 | | 2:07 | 1:00 | 1:00 | | | 1:00 | 1:00 | |

Visits

Sunny Day Hospice

Locations: 369 Count: 272

2021 - YTD December

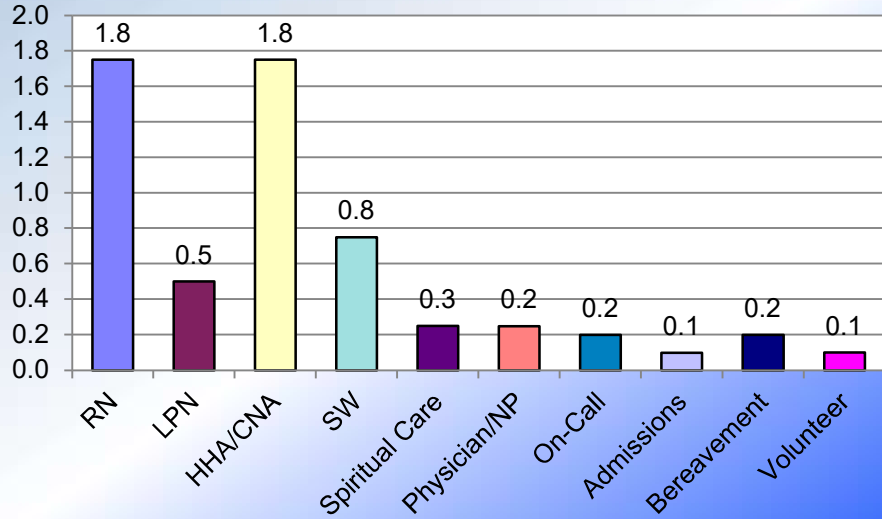


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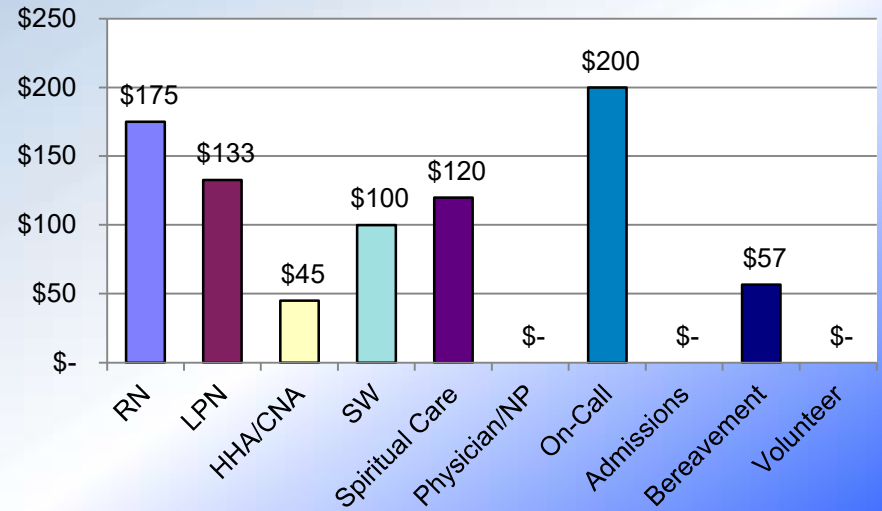
| | Estimated Visits For Each Patient Per Week | | | Cost Per Visit / Before Markup of Patient-Related Costs | | | Total Cost Per Visit | | |
|----------------|--|-------------|-------------|---|-----------|-------------|----------------------|-----------|-------------|
| | Your Data | Median | Your Rank % | Your Data | Median | Your Rank % | Your Data | Median | Your Rank % |
| RN | 1.8 | 5.8 | 15% | \$ 75.00 | \$ 247.81 | 100% | \$ 175.00 | \$ 578.23 | 91% |
| LPN | 0.5 | 0.2 | 99% | \$ 66.93 | \$ 26.96 | 25% | \$ 132.80 | \$ 53.48 | 25% |
| HHA/CNA | 1.8 | 5.8 | 12% | \$ 22.00 | \$ 72.69 | 97% | \$ 45.00 | \$ 148.69 | 100% |
| SW | 0.8 | 0.3 | 97% | \$ 60.00 | \$ 24.16 | 25% | \$ 100.00 | \$ 40.27 | 25% |
| Spiritual Care | 0.3 | 0.8 | 6% | \$ 50.00 | \$ 165.21 | 97% | \$ 120.00 | \$ 396.50 | 85% |
| Physician/NP | 0.2 | 0.1 | 99% | | \$ 109.59 | | | \$ 104.63 | |
| On-Call | 0.2 | 0.7 | 22% | \$ 200.00 | \$ 660.83 | 94% | \$ 200.00 | \$ 660.83 | 94% |
| Admissions | 0.1 | 0.0 | 75% | | \$ 190.20 | | | \$ 289.96 | |
| Bereavement | 0.2 | 0.7 | 12% | \$ 140.28 | \$ 463.50 | 100% | \$ 56.67 | \$ 190.88 | 100% |
| Volunteer | 0.1 | 0.0 | 75% | | \$ 79.26 | | | \$ 148.03 | |
| Total | 5.8 | 14.4 | | | | | | | |

| | Estimated Visit-Hours For Each Patient Per Week | | | Cost Per Visit-Hour / Before Markup of Patient-Related Costs | | | Total Cost Per Visit-Hour | | |
|----------------|---|--------------|-------------|--|-----------|-------------|---------------------------|-----------|-------------|
| | Your Data | Median | Your Rank % | Your Data | Median | Your Rank % | Your Data | Median | Your Rank % |
| RN | 2:00 | 6:36 | 6% | \$ 169.90 | \$ 94.21 | 2% | \$ 470.79 | \$ 244.12 | 2% |
| LPN | 0:54 | 0:21 | 99% | \$ 280.88 | \$ 93.54 | 6% | \$ 127.09 | \$ 214.45 | 76% |
| HHA/CNA | 2:00 | 6:36 | 9% | \$ 32.41 | \$ 29.71 | 40% | \$ 92.76 | \$ 89.97 | 40% |
| SW | 0:54 | 0:21 | 88% | \$ 168.81 | \$ 92.93 | 3% | \$ 332.04 | \$ 218.84 | 8% |
| Spiritual Care | 0:18 | 0:59 | 16% | \$ 150.08 | \$ 70.49 | 3% | \$ 419.06 | \$ 165.83 | 3% |
| Physician/NP | 0:12 | 0:04 | 99% | \$ 105.66 | \$ 105.66 | 100% | \$ 124.52 | \$ 124.52 | 100% |
| On-Call | 0:12 | 0:39 | 6% | \$ 315.05 | \$ 307.49 | 43% | \$ 881.12 | \$ 665.35 | 7% |
| Admissions | 0:11 | 0:04 | 75% | \$ 131.65 | \$ 179.12 | 72% | \$ 355.00 | \$ 387.01 | 89% |
| Bereavement | 0:18 | 0:59 | 15% | \$ 22.63 | \$ 79.59 | 96% | \$ 178.71 | \$ 152.55 | 38% |
| Volunteer | 0:12 | 0:04 | 75% | \$ 63.73 | \$ 61.63 | 38% | \$ 93.08 | \$ 118.70 | 82% |
| Total | 7:12 | 16:49 | | | | | | | |

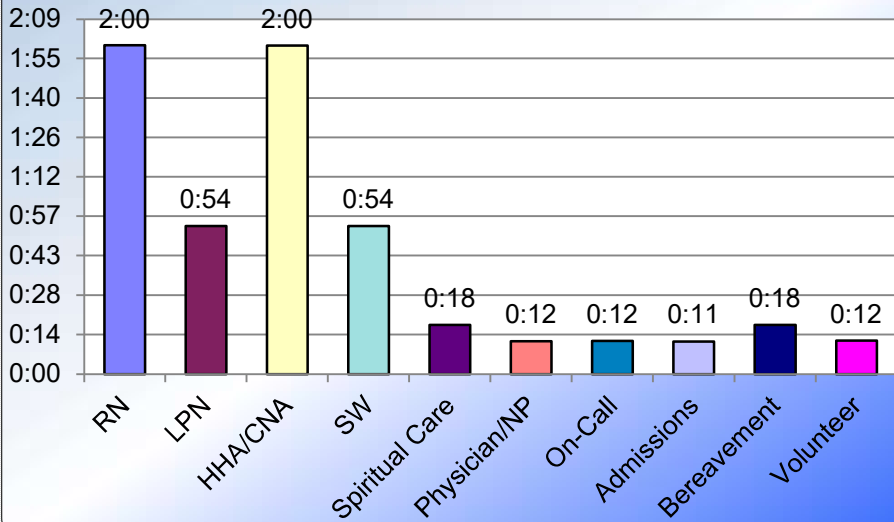
Est. Visits For Each Patient Per Week



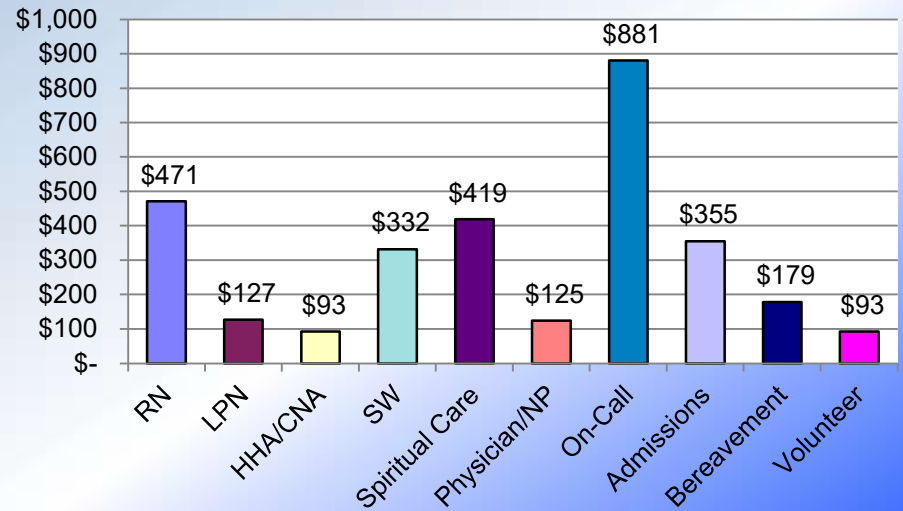
Total Cost Per Visit



Est. Visit-Hours For Each Patient Per Week



Total Cost Per Visit-Hour



Hospice Home Care ~ Patient-Day Comparison

Sunny Day Hospice 2021 - YTD December



Version: 21.0

| | Your Data | Variance of Median | Median | 10th Percentile | 90th Percentile | MVI Model | Your Rank | Count | Locations |
|--|---------------|--------------------|---------------|-----------------|-----------------|---------------|-------------|------------|------------|
| | | | | | | | | 272 | 369 |
| Alerts | | 10.00 | | | | | 20% | | |
| Revenue | | | | | | | | | |
| Medicare | 105.00 | 29.48 | 75.52 | 61.79 | 119.57 | | 75% | 272 | 378 |
| Medicaid | 5.00 | -6.44 | 11.44 | 5.40 | 13.99 | | 9% | 272 | 378 |
| Commercial Benefit | 10.00 | 2.16 | 7.84 | 7.41 | 9.06 | | 92% | 272 | 378 |
| Commercial FFS | 0.00 | -1.04 | 1.04 | 0.98 | 1.09 | | | 64 | 96 |
| Medicaid RB (own unit) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0 | 0 |
| Other RB (own unit) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0 | 0 |
| Physician Billing | 0.00 | -1.17 | 1.17 | 0.00 | 2.58 | | | 32 | 35 |
| Self Pay | 0.50 | -0.37 | 0.87 | 0.63 | 1.29 | | 6% | 272 | 378 |
| Other Charity Rev | 1.00 | 0.33 | 0.67 | 0.55 | 1.56 | | 87% | 272 | 378 |
| Adjustments | -2.30 | 0.85 | -3.15 | -12.86 | -2.58 | | 100% | 272 | 378 |
| Total | 119.20 | | 204.09 | 125.57 | 249.44 | | 6% | 272 | 378 |
| Direct Labor | | | | | | | | | |
| Nurses | 21.00 | 4.49 | 16.51 | 24.76 | 13.51 | 7.07 | 23% | 272 | 378 |
| HHA/CNA | 9.00 | -1.75 | 10.75 | 13.13 | 7.02 | 21.49 | 85% | 272 | 378 |
| SW | 5.00 | 2.28 | 2.72 | 7.04 | 2.22 | 2.50 | 22% | 272 | 378 |
| Spiritual Care | 1.50 | -1.11 | 2.61 | 3.19 | 2.29 | 5.76 | 100% | 271 | 377 |
| Physician/NP | 0.00 | -3.62 | 3.62 | 4.56 | 0.44 | 0.00 | | 49 | 81 |
| On-Call | 3.00 | -5.11 | 8.11 | 9.92 | 5.10 | 11.53 | 100% | 271 | 377 |
| Admissions | 2.50 | 0.82 | 1.68 | 5.65 | 1.37 | 1.25 | 25% | 271 | 377 |
| Bereavement | 2.00 | -1.48 | 3.48 | 4.25 | 1.99 | 7.68 | 88% | 272 | 378 |
| Volunteer | 1.00 | 0.33 | 0.67 | 1.50 | 0.55 | 0.50 | 25% | 272 | 378 |
| Triage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0 | 0 |
| Total | 45.00 | 15.97 | 29.03 | 54.41 | 23.75 | 22.50 | 25% | 272 | 378 |
| Direct Patient-Related Expenses | | | | | | | | | |
| Ambulance | 0.50 | 0.13 | 0.36 | 0.61 | 0.30 | 0.27 | 19% | 272 | 378 |
| Bio Hazardous | 0.01 | 0.00 | 0.01 | 0.03 | 0.01 | 0.00 | 20% | 255 | 332 |
| Crisis Care | 0.00 | -1.44 | 1.44 | 2.24 | 0.78 | 0.00 | | 32 | 35 |
| Dietary | 0.00 | -0.20 | 0.20 | 0.56 | 0.01 | 0.00 | | 64 | 96 |
| DME | 5.00 | 0.73 | 4.27 | 5.54 | 3.49 | 1.94 | 17% | 272 | 378 |
| ER | 0.12 | -0.11 | 0.23 | 0.28 | 0.03 | 0.50 | 82% | 271 | 377 |
| Food | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0 | 0 |
| Imaging | 0.41 | 0.11 | 0.30 | 0.35 | 0.24 | 0.23 | 7% | 271 | 377 |
| Lab | 0.50 | 0.16 | 0.34 | 0.40 | 0.24 | 0.25 | 1% | 272 | 378 |
| Linen | 0.00 | -0.02 | 0.02 | 0.02 | 0.01 | 0.00 | | 16 | 19 |
| Medical Supplies | 2.00 | -1.45 | 3.45 | 4.21 | 1.83 | 7.64 | 82% | 272 | 378 |
| Mileage | 3.00 | 0.99 | 2.01 | 3.69 | 1.65 | 1.50 | 22% | 272 | 378 |
| Mobile Phone | 0.29 | -0.26 | 0.55 | 0.67 | 0.45 | 1.23 | 99% | 272 | 378 |
| Other | 0.12 | -0.11 | 0.23 | 0.32 | 0.03 | 0.00 | 88% | 271 | 377 |
| Outpatient | 0.55 | -0.50 | 1.05 | 1.28 | 0.56 | 2.34 | 91% | 271 | 377 |
| Oxygen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0 | 0 |
| Pagers | 0.10 | 0.03 | 0.07 | 0.19 | 0.06 | 0.05 | 25% | 272 | 378 |
| Pharmacy | 10.08 | -4.23 | 14.31 | 17.49 | 10.43 | 14.30 | 91% | 272 | 378 |
| Therapies | 2.00 | 0.66 | 1.34 | 1.65 | 1.10 | 1.00 | 4% | 272 | 378 |
| Pass-Through Residual | 1.00 | -0.74 | 1.74 | 2.13 | -0.48 | 3.84 | 76% | 272 | 378 |
| Total | 25.67 | 5.75 | 19.92 | 26.20 | 16.30 | 15.14 | 16% | 272 | 378 |
| Total Direct Expense | 70.67 | -57.34 | 128.01 | 156.46 | 76.32 | 314.28 | 96% | 272 | 378 |
| Contribution Margin | 48.53 | 16.43 | 32.10 | 26.26 | 47.61 | 23.80 | 96% | 272 | 378 |
| Indirect Expense | 31.50 | -23.28 | 54.78 | 66.95 | 41.89 | 120.98 | 100% | 272 | 378 |
| Net Segment Income | 17.03 | -10.99 | 28.02 | 3.20 | 34.25 | - | 24% | 268 | 374 |

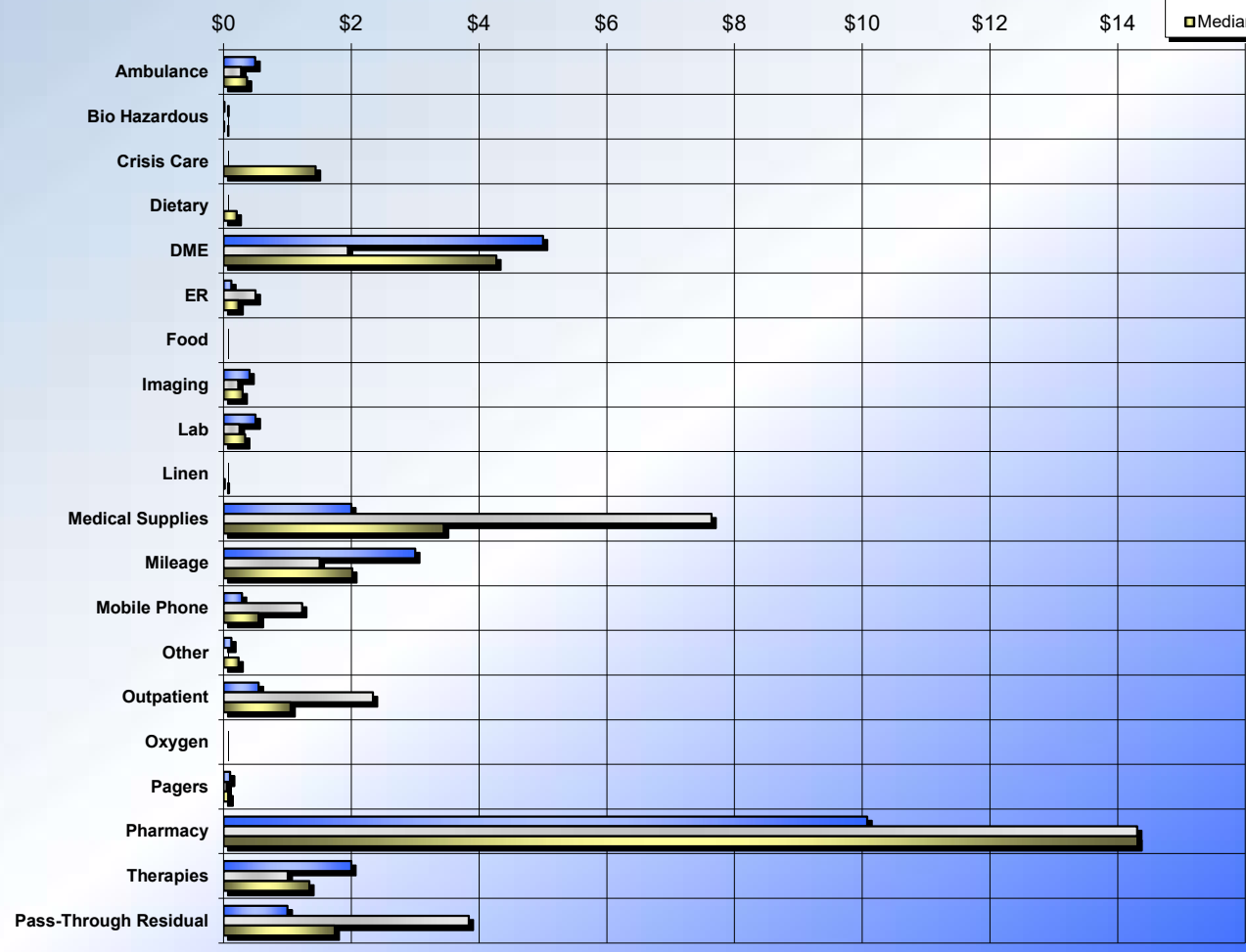
Hospice Direct Labor Patient-Day Amount

■ Your Data
■ MVI Model
■ Median



Hospice Direct Patient-Related Patient-Day Amount

■ Your Data
■ MVI Model
■ Median



Hospice ~ Net Percentage of Revenue Comparison

Sunny Day Hospice

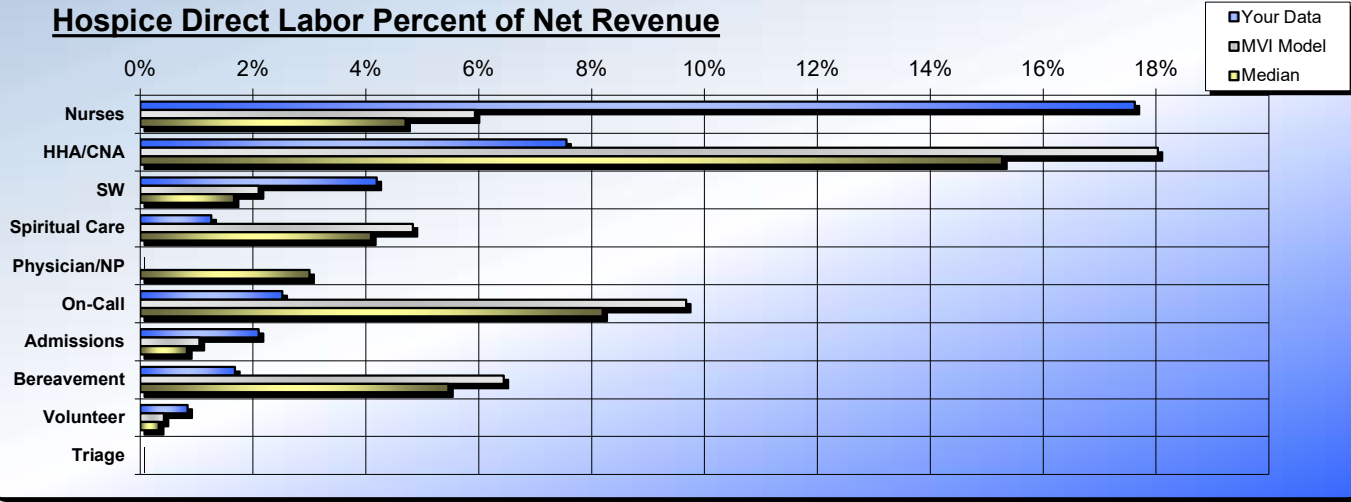
2021 - YTD December



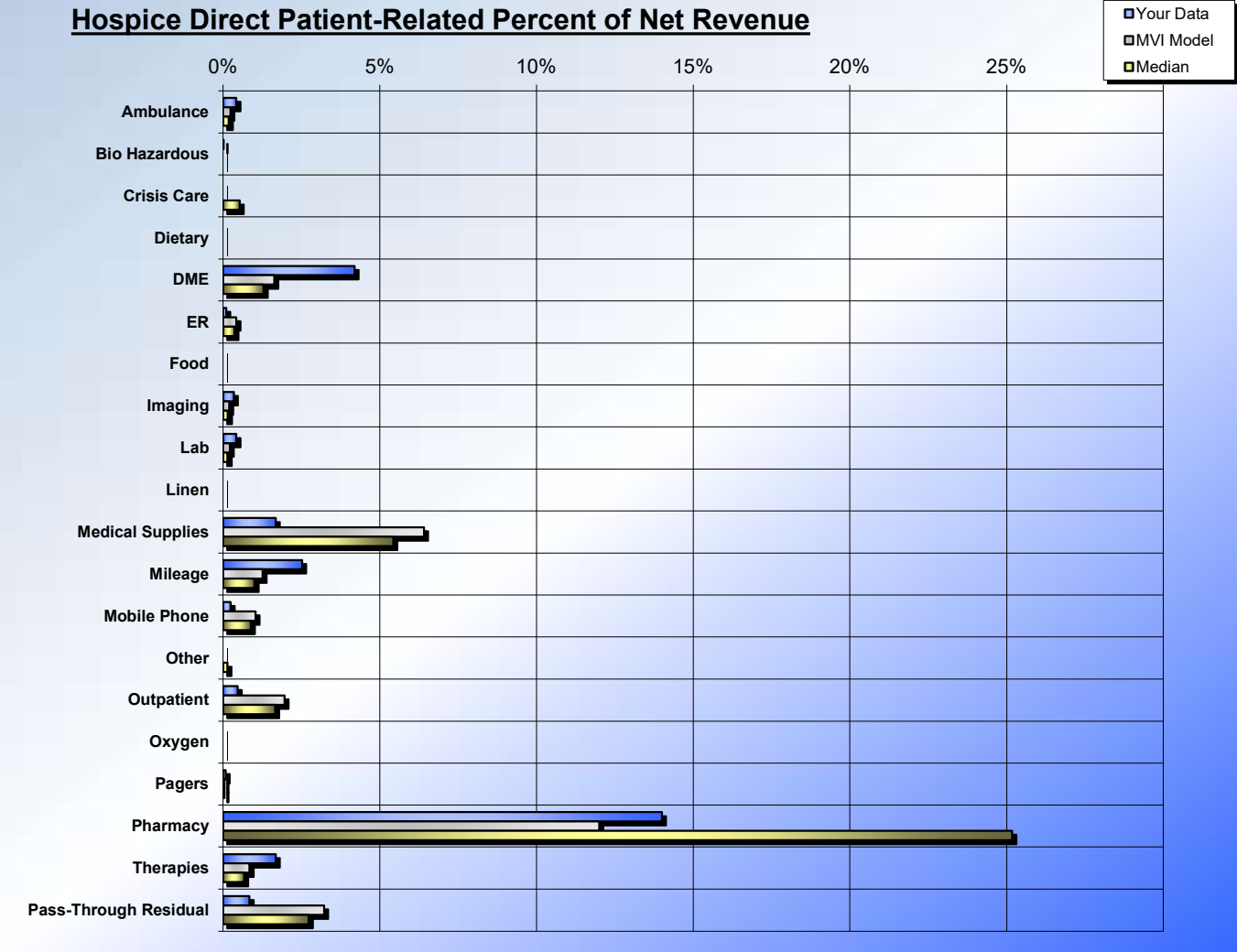
Version: 21.0

| | Your Data | Variance of Median | Median | 10th Percentile | 90th Percentile | MVI Model | Your Rank | Count | Locations |
|--|----------------|--------------------|----------------|-----------------|-----------------|----------------|-------------|------------|------------|
| | | | | | | | | 272 | 369 |
| Alerts | | 10.00% | | | | | 20% | | |
| Revenue | | | | | | | | | |
| Medicare | 88.09% | 55.73% | 32.36% | 26.47% | 96.24% | | 78% | 272 | 378 |
| Medicaid | 4.19% | -4.19% | 8.38% | 4.19% | 10.25% | | 10% | 272 | 378 |
| Commercial Benefit | 8.39% | 5.11% | 3.28% | 2.68% | 6.60% | | 99% | 272 | 378 |
| Commercial FFS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | 0 | 0 |
| Medicaid RB (own unit) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | 0 | 0 |
| Other RB (own unit) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | 0 | 0 |
| Physician Billing | 0.00% | -1.26% | 1.26% | 1.24% | 1.28% | | | 64 | 96 |
| Self Pay | 0.42% | -0.94% | 1.36% | 0.51% | 1.67% | | 7% | 272 | 378 |
| Other Charity Rev | 0.84% | 0.51% | 0.33% | 0.27% | 1.19% | | 88% | 272 | 378 |
| Adjustments | -1.93% | -1.17% | -0.76% | -11.07% | -0.63% | | 22% | 272 | 378 |
| Total | 100.00% | | 100.00% | 100.00% | 100.00% | 100.00% | | 272 | 378 |
| Direct Labor | | | | | | | | | |
| Nurses | 17.62% | 12.92% | 4.70% | 20.92% | 3.85% | 5.93% | 19% | 272 | 378 |
| HHA/CNA | 7.55% | -7.72% | 15.27% | 18.66% | 5.74% | 18.03% | 85% | 272 | 378 |
| SW | 4.19% | 2.53% | 1.66% | 5.46% | 1.36% | 2.10% | 22% | 272 | 378 |
| Spiritual Care | 1.26% | -2.83% | 4.09% | 5.00% | 1.85% | 4.83% | 100% | 271 | 377 |
| Physician/NP | 0.00% | -3.00% | 3.00% | 3.72% | 0.37% | 0.00% | | 65 | 97 |
| On-Call | 2.52% | -5.67% | 8.19% | 10.01% | 3.97% | 9.67% | 100% | 271 | 377 |
| Admissions | 2.10% | 1.27% | 0.83% | 4.18% | 0.68% | 1.05% | 24% | 271 | 377 |
| Bereavement | 1.68% | -3.78% | 5.46% | 6.67% | 1.46% | 6.44% | 88% | 272 | 378 |
| Volunteer | 0.84% | 0.51% | 0.33% | 1.24% | 0.27% | 0.42% | 25% | 272 | 378 |
| Triage | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0 | 0 |
| Total | 37.75% | 22.79% | 14.96% | 43.12% | 12.24% | 18.88% | 25% | 272 | 378 |
| Direct Patient-Related Expenses | | | | | | | | | |
| Ambulance | 0.42% | 0.24% | 0.18% | 0.46% | 0.15% | 0.23% | 15% | 272 | 378 |
| Bio Hazardous | 0.01% | 0.01% | 0.00% | 0.02% | 0.00% | 0.00% | 25% | 271 | 377 |
| Crisis Care | 0.00% | -0.53% | 0.53% | 0.56% | 0.50% | 0.00% | | 64 | 96 |
| Dietary | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0 | 0 |
| DME | 4.19% | 2.90% | 1.29% | 4.64% | 1.06% | 1.63% | 19% | 272 | 378 |
| ER | 0.10% | -0.26% | 0.36% | 0.44% | 0.02% | 0.42% | 76% | 271 | 377 |
| Food | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0 | 0 |
| Imaging | 0.34% | 0.19% | 0.15% | 0.24% | 0.12% | 0.19% | 7% | 271 | 377 |
| Lab | 0.42% | 0.28% | 0.14% | 0.17% | 0.14% | 0.21% | 1% | 272 | 378 |
| Linen | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0 | 0 |
| Medical Supplies | 1.68% | -3.75% | 5.43% | 6.63% | 1.47% | 6.41% | 76% | 272 | 378 |
| Mileage | 2.52% | 1.52% | 1.00% | 2.97% | 0.82% | 1.26% | 16% | 272 | 378 |
| Mobile Phone | 0.24% | -0.64% | 0.88% | 1.07% | 0.34% | 1.03% | 96% | 272 | 378 |
| Other | 0.00% | -0.14% | 0.14% | 0.55% | 0.00% | 0.00% | | 64 | 96 |
| Outpatient | 0.46% | -1.20% | 1.66% | 2.03% | 0.45% | 1.96% | 88% | 271 | 377 |
| Oxygen | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0 | 0 |
| Pagers | 0.08% | 0.04% | 0.04% | 0.15% | 0.03% | 0.04% | 25% | 272 | 378 |
| Pharmacy | 14.00% | -11.18% | 25.18% | 30.78% | 7.32% | 12.00% | 56% | 264 | 366 |
| Therapies | 1.68% | 1.01% | 0.67% | 1.20% | 0.54% | 0.84% | 4% | 272 | 378 |
| Pass-Through Residual | 0.84% | -1.89% | 2.73% | 3.34% | -0.34% | 3.22% | 76% | 272 | 378 |
| Total | 21.54% | 11.47% | 10.07% | 20.87% | 8.24% | 12.70% | 9% | 272 | 378 |
| Total Direct Expense | 59.29% | -164.05% | 223.34% | 272.97% | 60.65% | 263.66% | 93% | 272 | 378 |
| Contribution Margin | 40.71% | 24.88% | 15.83% | 12.95% | 37.97% | 19.97% | 99% | 272 | 378 |
| Indirect Expense | 26.43% | -59.54% | 85.97% | 105.07% | 33.71% | 101.49% | 100% | 272 | 378 |
| Net Segment Income | 14.29% | 6.98% | 7.31% | 2.75% | 8.93% | 0.00% | 99% | 268 | 374 |

Hospice Direct Labor Percent of Net Revenue



Hospice Direct Patient-Related Percent of Net Revenue

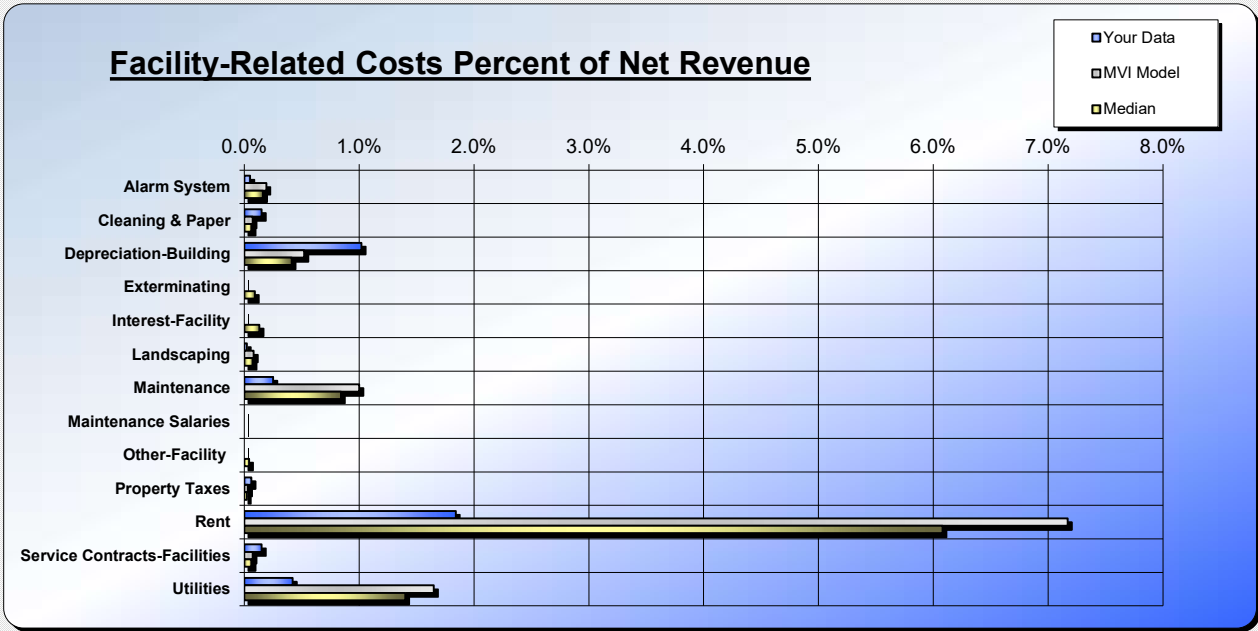
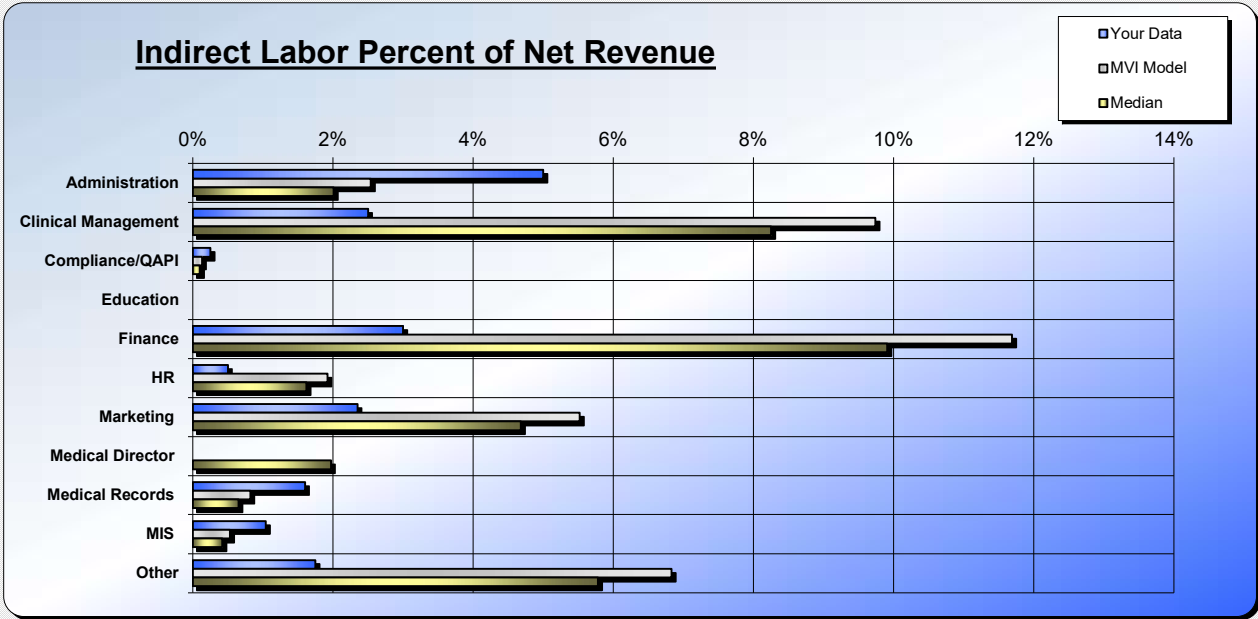


Indirect Costs Percentage of Net Revenue Comparison
Sunny Day Hospice **2021 - YTD December**



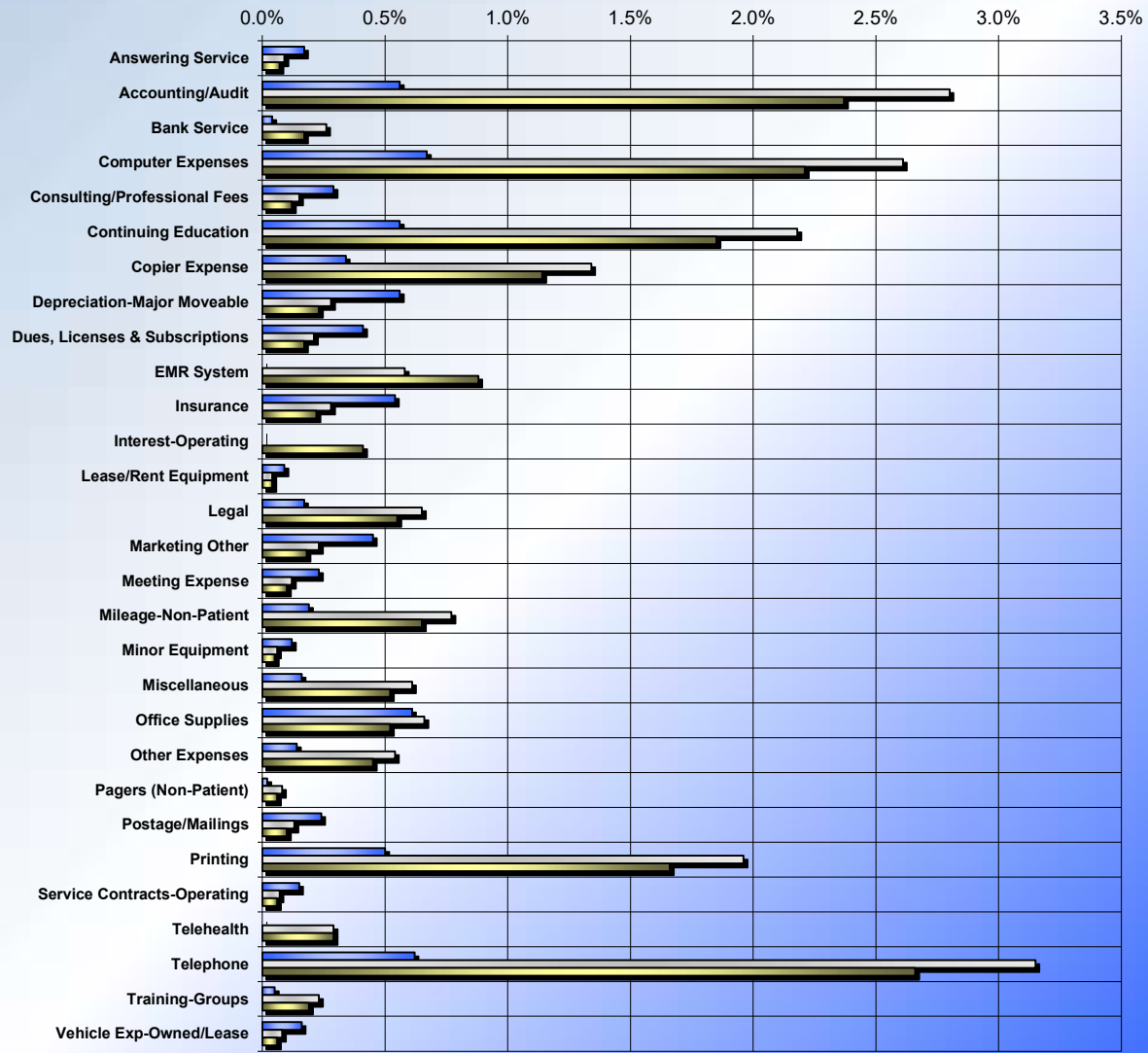
Version: 21.0

| | Your Data | Variance of Median | Median | 10th Percentile | 90th Percentile | MVI Model | Your Rank | Count 272 | Locations 369 |
|--------------------------------|---------------|--------------------|---------------|-----------------|-----------------|----------------|-------------|------------|---------------|
| | Alerts | 10.00% | | | | | 20% | | |
| Indirect Labor | | | | | | | | | |
| Administration | 5.00% | 2.99% | 2.01% | 9.55% | 1.65% | 2.54% | 25% | 272 | 378 |
| Clinical Management | 2.50% | -5.75% | 8.25% | 10.09% | 4.98% | 9.74% | 100% | 272 | 378 |
| Compliance/QAPI | 0.25% | 0.15% | 0.10% | 1.41% | 0.08% | 0.13% | 25% | 272 | 378 |
| Education | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 72 | 72 |
| Finance | 3.00% | -6.91% | 9.91% | 12.11% | 2.68% | 11.69% | 85% | 272 | 378 |
| HR | 0.50% | -1.12% | 1.62% | 1.99% | 0.96% | 1.92% | 100% | 272 | 378 |
| Marketing | 2.35% | -2.33% | 4.68% | 5.72% | 2.58% | 5.52% | 94% | 272 | 378 |
| Medical Director | 0.00% | -1.97% | 1.97% | 2.21% | 0.58% | 0.00% | | 65 | 97 |
| Medical Records | 1.60% | 0.95% | 0.65% | 1.08% | 0.53% | 0.82% | 7% | 272 | 378 |
| MIS | 1.04% | 0.62% | 0.42% | 1.14% | 0.34% | 0.53% | 13% | 272 | 378 |
| Other | 1.75% | -4.03% | 5.78% | 7.07% | 1.32% | 6.83% | 79% | 272 | 378 |
| Total | 17.99% | -56.67% | 74.66% | 91.25% | 21.33% | 88.14% | 100% | 272 | 378 |
| Operational Costs | | | | | | | | | |
| Answering Service | 0.17% | 0.10% | 0.07% | 0.12% | 0.06% | 0.09% | 5% | 272 | 378 |
| Accounting/Audit | 0.56% | -1.81% | 2.37% | 2.90% | 0.35% | 2.80% | 88% | 272 | 378 |
| Bank Service | 0.04% | -0.13% | 0.17% | 0.20% | 0.06% | 0.26% | 98% | 272 | 378 |
| Computer Expenses | 0.67% | -1.54% | 2.21% | 2.70% | 0.76% | 2.61% | 94% | 272 | 378 |
| Consulting/Professional Fees | 0.29% | 0.17% | 0.12% | 0.36% | 0.10% | 0.15% | 19% | 272 | 378 |
| Continuing Education | 0.56% | -1.29% | 1.85% | 2.26% | 0.48% | 2.18% | 79% | 272 | 378 |
| Copier Expense | 0.34% | -0.80% | 1.14% | 1.39% | 0.15% | 1.34% | 76% | 272 | 378 |
| Depreciation-Major Moveable | 0.56% | 0.33% | 0.23% | 1.38% | 0.18% | 0.28% | 25% | 272 | 378 |
| Dues, Licenses & Subscriptions | 0.41% | 0.24% | 0.17% | 0.49% | 0.14% | 0.21% | 22% | 272 | 378 |
| EMR System | 0.00% | -0.88% | 0.88% | 8.29% | 0.29% | 0.58% | | 3 | 3 |
| Insurance | 0.54% | 0.32% | 0.22% | 0.62% | 0.18% | 0.28% | 20% | 272 | 378 |
| Interest-Operating | 0.00% | -0.41% | 0.41% | 0.76% | 0.03% | 0.00% | | 65 | 97 |
| Lease/Rent Equipment | 0.09% | 0.05% | 0.04% | 0.21% | 0.03% | 0.04% | 25% | 272 | 378 |
| Legal | 0.17% | -0.38% | 0.55% | 0.68% | 0.15% | 0.65% | 82% | 272 | 378 |
| Marketing Other | 0.45% | 0.27% | 0.18% | 0.78% | 0.15% | 0.23% | 25% | 272 | 378 |
| Meeting Expense | 0.23% | 0.13% | 0.10% | 0.16% | 0.08% | 0.12% | 1% | 272 | 378 |
| Mileage-Non-Patient | 0.19% | -0.46% | 0.65% | 0.79% | 0.17% | 0.77% | 88% | 272 | 378 |
| Minor Equipment | 0.12% | 0.07% | 0.05% | 0.14% | 0.04% | 0.06% | 19% | 272 | 378 |
| Miscellaneous | 0.16% | -0.36% | 0.52% | 0.64% | 0.29% | 0.61% | 100% | 272 | 378 |
| Office Supplies | 0.61% | 0.09% | 0.52% | 0.66% | 0.43% | 0.66% | 17% | 272 | 378 |
| Other Expenses | 0.14% | -0.31% | 0.45% | 0.56% | 0.29% | 0.54% | 98% | 272 | 378 |
| Pagers (Non-Patient) | 0.02% | -0.04% | 0.06% | 0.08% | 0.04% | 0.08% | 94% | 272 | 378 |
| Postage/Mailings | 0.24% | 0.14% | 0.10% | 0.26% | 0.08% | 0.13% | 17% | 272 | 378 |
| Printing | 0.50% | -1.16% | 1.66% | 2.03% | 0.43% | 1.96% | 79% | 272 | 378 |
| Service Contracts-Operating | 0.15% | 0.09% | 0.06% | 0.12% | 0.05% | 0.07% | 7% | 272 | 378 |
| Telehealth | 0.00% | -0.29% | 0.29% | 0.29% | 0.29% | 0.29% | | 3 | 14 |
| Telephone | 0.62% | -2.04% | 2.66% | 3.26% | 0.58% | 3.15% | 85% | 272 | 378 |
| Training-Groups | 0.05% | -0.14% | 0.19% | 0.24% | 0.10% | 0.23% | 100% | 272 | 378 |
| Vehicle Exp-Owned/Lease | 0.16% | 0.10% | 0.06% | 0.12% | 0.05% | 0.08% | 1% | 272 | 378 |
| Total | 8.04% | -20.71% | 28.75% | 35.14% | 7.90% | 33.94% | 88% | 272 | 378 |
| Facility-Related Costs | | | | | | | | | |
| Alarm System | 0.05% | -0.11% | 0.16% | 0.20% | 0.05% | 0.19% | 90% | 256 | 333 |
| Cleaning & Paper | 0.15% | 0.09% | 0.06% | 0.22% | 0.05% | 0.07% | 13% | 272 | 378 |
| Depreciation-Building | 1.02% | 0.61% | 0.41% | 1.30% | 0.34% | 0.52% | 19% | 272 | 378 |
| Exterminating | 0.00% | -0.09% | 0.09% | 0.21% | 0.01% | 0.00% | | 49 | 52 |
| Interest-Facility | 0.00% | -0.13% | 0.13% | 0.34% | 0.00% | 0.00% | | 49 | 81 |
| Landscaping | 0.02% | -0.05% | 0.07% | 0.16% | 0.06% | 0.08% | 100% | 272 | 378 |
| Maintenance | 0.25% | -0.59% | 0.84% | 1.03% | 0.25% | 1.00% | 90% | 272 | 378 |
| Maintenance Salaries | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 72 | 72 |
| Other-Facility | 0.00% | -0.04% | 0.04% | 0.14% | 0.00% | 0.00% | | 49 | 52 |
| Property Taxes | 0.06% | 0.04% | 0.02% | 0.05% | 0.02% | 0.03% | 5% | 272 | 378 |
| Rent | 1.84% | -4.24% | 6.08% | 7.43% | 1.67% | 7.17% | 85% | 272 | 378 |
| Service Contracts-Facilities | 0.15% | 0.09% | 0.06% | 0.14% | 0.05% | 0.07% | 7% | 272 | 378 |
| Utilities | 0.42% | -0.98% | 1.40% | 1.71% | 0.50% | 1.65% | 100% | 272 | 378 |
| Total | 3.96% | 1.56% | 2.40% | 3.96% | 1.96% | 3.02% | 10% | 272 | 378 |
| Total Indirect Costs | 29.99% | -56.56% | 86.55% | 105.79% | 33.44% | 102.18% | 100% | 272 | 378 |



Operational Costs Percent of Net Revenue

■ Your Data
■ MVI Model
■ Median



Vendor Ratings

Sunny Day Hospice

2021 - YTD December



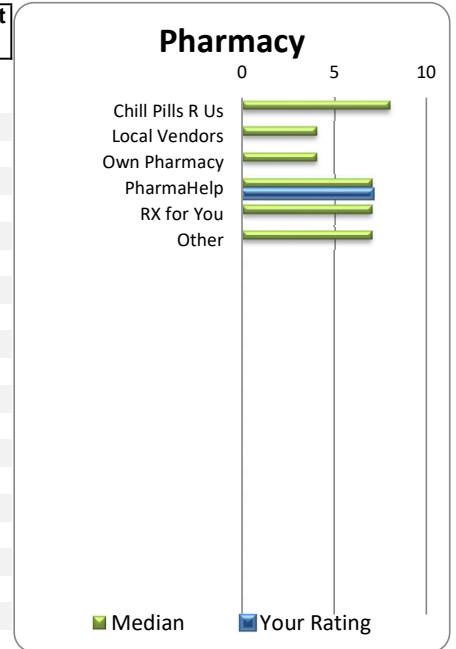
| | |
|--------------|-----|
| Low Outlier | 5.0 |
| High Outlier | 6.0 |

| Your Rating | Median | 10th Percentile | 90th Percentile | Count | MVI Market Share |
|-------------|--------|-----------------|-----------------|-------|------------------|
| | | | | 56 | |

Pharmacy

| | Your Rating | Median | 10th Percentile | 90th Percentile | Count | MVI Market Share |
|------------------|-------------|--------|-----------------|-----------------|-------|------------------|
| Chill Pills R Us | | 8.0 | 8.0 | 8.0 | 8 | 14% |
| Local Vendors | | 4.0 | 4.0 | 4.0 | 5 | 9% |
| Own Pharmacy | | 4.0 | 3.0 | 7.0 | 15 | 27% |
| PharmaHelp | 7 | 7.0 | 7.0 | 9.0 | 8 | 14% |
| RX for You | | 7.0 | 5.0 | 9.0 | 4 | 7% |
| Other | | 7.0 | 5.0 | 9.0 | 16 | 29% |

Locations: 369 Count: 272



| Your Rating | Median | 10th Percentile | 90th Percentile | Count | MVI Market Share |
|-------------|--------|-----------------|-----------------|-------|------------------|
| | | | | 72 | |

DME

| | Your Rating | Median | 10th Percentile | 90th Percentile | Count | MVI Market Share |
|---------------|-------------|--------|-----------------|-----------------|-------|------------------|
| Bed n Seat Co | | 4.5 | 4.0 | 5.0 | 6 | 8% |
| DME 4 Hospice | | 2.0 | 2.0 | 2.0 | 11 | 15% |
| EquipU | 5 | 8.0 | 2.0 | 8.0 | 10 | 14% |
| Local Vendor | | 4.0 | 4.0 | 8.0 | 16 | 22% |
| Our Own DME | | 7.0 | 6.0 | 8.0 | 13 | 18% |
| Other | | 4.0 | 3.0 | 7.0 | 16 | 22% |

