

Executive Facts

Sunny Day Hospice

YTD December 2023



ADC
Breakeven ADC

Net Revenue

Direct Labor
Patient-Related

Total

Contribution Margin

Indirect Expenses

Net Operational Income (Loss)

Development Income

Development Expenses
Net

Investment & Interest Inc. (Loss)

Special Bereavement Services (Gain)

Extracurricular Programs (Gain)

CAP Overage

Corporate Tax

Net Income (Loss)

Direct Labor

Indirect Labor

Total Labor

Total Benefits and as a

Percent of Salaries

Benefits - Health and Wellness

Benefits - Payroll Taxes

Benefits - Retirement

Benefits - All Other

Development Return Ratio

Revenue Per Payroll Dollar

Days in Accounts Receivable

Days in Accounts Payable

Days of Cash on Hand

EBITDA

IP Unit Utilization

	Organization Total	Org NPR%	Hospice	IP Unit	Home Health
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%			
Direct Labor	\$ 2,967,572	77.7%			
Indirect Labor	851,448	22.3%			
<i>Total Labor</i>	3,819,020	100.0%			
Total Benefits and as a	\$ 860,880	29.6%			
Percent of Salaries	529,493	18.2%			
Benefits - Health and Wellness	207,925	7.2%			
Benefits - Payroll Taxes	52,771	1.8%			
Benefits - Retirement	70,692	2.4%			
Benefits - All Other					
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%				

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%	100.0%	\$ 145.02	\$ 273.47	\$ 95.71
39.0%	37.2%	33.2%	36.6%	53.92	90.81	35.00
15.5%	21.8%	17.0%	23.7%	31.62	46.63	22.69
54.5%	59.0%	50.3%	60.3%	85.54	137.44	57.69
45.5%	41.0%	49.7%	39.7%	59.48	136.03	38.02
33.0%	14.6%	9.0%	65.9%	21.16	24.58	63.07
12.5%	26.4%	40.8%	-26.2%	38.32	111.45	(25.05)
Cost Per Visit				Average Visit Duration		
Discipline	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

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

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

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

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	\$ 157.57

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	\$ 89.85

Organizational Fixed Costs

\$ 1,333,757.20

Contribution Margin

Hospice	\$ 2,379,077
Inpatient Unit	952,222
Home Health	190,121
Total Contribution	3,521,420
Less: Total Indirect Allocated Expenses	1,333,757
Net Operating Income (Loss)	2,187,663
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)	1,913,003
Minimum Target Amount to be Contributed from Fundraising	\$ -

\$ 2,379,077
952,222
190,121
3,521,420
1,333,757
2,187,663
159,003
465,939
(589,405)
(1,258)
9,068
-
-
1,913,003
\$ -

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%

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	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%												
Revenue Adjustments	(\$ 746,483)	-9.1%												
Net Revenue	\$ 8,193,694	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	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					40,000	7,000	5,000	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	
	Total	PPD	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	\$ 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	236,490	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					40,000	7,000	5,000	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	
	Total	PPD	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	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

Indirect Analysis

Sunny Day Hospice
YTD December 2023



Cost Type	Organization Total						Hospice				IP Unit				Home Health						
	Actual Costs	Actual NPR%	Model NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost	Actual Costs	Actual NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost	Actual Costs	Actual NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost	Actual Costs	Actual NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost
Indirect Labor																					
Administration	\$ 318,278	3.9%	5.0%	23.9%	5.3%	\$ 6.12	\$ 220,086	3.8%	26.0%	5.2%	\$ 5.50	\$ 37,245	1.9%	21.6%	3.3%	\$ 5.32	\$ 60,947	12.7%	19.3%	10.1%	\$ 12.19
Clinical Management	277,747	3.4%		20.8%	4.6%	5.34	197,509	3.4%	23.3%	4.6%	4.94	30,861	1.6%	17.9%	2.7%	4.41	49,377	10.3%	15.7%	8.2%	9.88
Compliance/QAPI	2,338	0.0%	0.3%	0.2%	0.0%	0.04	1,601	0.0%	0.2%	0.0%	0.04	229	0.0%	0.1%	0.0%	0.03	508	0.1%	0.2%	0.1%	0.10
Education	25,649	0.3%	8.0%	1.9%	0.4%	0.49	19,393	0.3%	2.3%	0.5%	0.48	2,502	0.1%	1.5%	0.2%	0.36	3,753	0.8%	1.2%	0.6%	0.75
Finance	151,378	1.8%	3.0%	11.3%	2.5%	2.91	126,494	2.2%	14.9%	3.0%	3.16	14,516	0.8%	8.4%	1.3%	2.07	10,368	2.2%	3.3%	1.7%	2.07
HR	2,929	0.0%	0.5%	0.2%	0.0%	0.06	2,585	0.0%	0.3%	0.1%	0.06	258	0.0%	0.2%	0.0%	0.04	86	0.0%	0.0%	0.0%	0.02
Marketing	37,562	0.5%	2.4%	2.8%	0.6%	0.72	31,214	0.5%	3.7%	0.7%	0.78	2,645	0.1%	1.5%	0.2%	0.38	3,703	0.8%	1.2%	0.6%	0.74
Medical Director	44	0.0%	1.3%	0.0%	0.0%	0.00	33	0.0%	0.0%	0.0%	0.00	2	0.0%	0.0%	0.0%	0.00	9	0.0%	0.0%	0.0%	0.00
Medical Records	553	0.0%	1.6%	0.0%	0.0%	0.01	399	0.0%	0.0%	0.0%	0.01	21	0.0%	0.0%	0.0%	0.00	133	0.0%	0.0%	0.0%	0.03
MIS	33,692	0.4%	1.0%	2.5%	0.6%	0.65	27,746	0.5%	3.3%	0.7%	0.69	991	0.1%	0.6%	0.1%	0.14	4,955	1.0%	1.6%	0.8%	0.99
Other	1,225	0.0%	1.8%	0.1%	0.0%	0.02	923	0.0%	0.1%	0.0%	0.02	17	0.0%	0.0%	0.0%	0.00	285	0.1%	0.1%	0.0%	0.06
Total	\$ 851,394	10.4%	24.8%	63.8%	14.2%	\$ 16.37	\$ 627,982	10.8%	74.2%	14.7%	\$ 15.70	\$ 89,287	4.7%	51.9%	7.9%	\$ 12.76	\$ 134,125	28.0%	42.5%	22.2%	\$ 26.83
Operational Costs																					
Accounting/Audit	\$ 6,579	0.1%	0.2%	0.5%	0.1%	\$ 0.13	\$ 4,201	0.1%	0.5%	0.1%	\$ 0.11	\$ 1,268	0.1%	0.7%	0.1%	\$ 0.18	\$ 1,110	0.2%	0.4%	0.2%	\$ 0.22
Answering Service	1,407	0.0%	0.6%	0.1%	0.0%	0.03	987	0.0%	0.1%	0.0%	0.02	311	0.0%	0.2%	0.0%	0.04	110	0.0%	0.0%	0.0%	0.02
Bank Service	1,943	0.0%	0.0%	0.1%	0.0%	0.04	1,188	0.0%	0.1%	0.0%	0.03	343	0.0%	0.2%	0.0%	0.05	411	0.1%	0.1%	0.1%	0.08
Computer Expenses	581	0.0%	0.7%	0.0%	0.0%	0.01	348	0.0%	0.0%	0.0%	0.01	96	0.0%	0.1%	0.0%	0.01	137	0.0%	0.0%	0.0%	0.03
Consulting/Professional Fees	10,791	0.1%	0.3%	0.8%	0.2%	0.21	7,194	0.1%	0.8%	0.2%	0.18	1,870	0.1%	1.1%	0.2%	0.27	1,727	0.4%	0.5%	0.3%	0.35
Continuing Education	6,826	0.1%	0.6%	0.5%	0.1%	0.13	4,288	0.1%	0.5%	0.1%	0.11	1,050	0.1%	0.6%	0.1%	0.15	1,488	0.3%	0.5%	0.2%	0.30
Copier Expense	6,870	0.1%	0.3%	0.5%	0.1%	0.13	4,456	0.1%	0.5%	0.1%	0.11	1,021	0.1%	0.6%	0.1%	0.15	1,393	0.3%	0.4%	0.2%	0.28
Depreciation-Major Moveable	607	0.0%	0.6%	0.0%	0.0%	0.01	419	0.0%	0.0%	0.0%	0.01	89	0.0%	0.1%	0.0%	0.01	98	0.0%	0.0%	0.0%	0.02
Dues, Licenses & Subscriptions	28,564	0.3%	0.4%	2.1%	0.5%	0.55	17,519	0.3%	2.1%	0.4%	0.44	3,428	0.2%	2.0%	0.3%	0.49	7,617	1.6%	2.4%	1.3%	1.52
EMR System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Insurance-All Other	43,149	0.5%	0.5%	3.2%	0.7%	0.83	21,105	0.4%	2.5%	0.5%	0.53	3,752	0.2%	2.2%	0.3%	0.54	18,291	3.8%	5.8%	3.0%	3.66
Insurance-Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest-Operating	230	0.0%	0.4%	0.0%	0.0%	0.00	181	0.0%	0.0%	0.0%	0.00	29	0.0%	0.0%	0.0%	0.00	21	0.0%	0.0%	0.0%	0.00
Lease/Rent Equipment	1,368	0.0%	0.1%	0.1%	0.0%	0.03	949	0.0%	0.1%	0.0%	0.02	375	0.0%	0.2%	0.0%	0.05	44	0.0%	0.0%	0.0%	0.01
Legal	6,791	0.1%	0.2%	0.5%	0.1%	0.13	4,017	0.1%	0.5%	0.1%	0.10	1,530	0.1%	0.9%	0.1%	0.22	1,243	0.3%	0.4%	0.2%	0.25
Maintenance-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Marketing Other	37,403	0.5%	0.5%	2.8%	0.6%	0.72	21,299	0.4%	2.5%	0.5%	0.53	7,792	0.4%	4.5%	0.7%	1.11	8,312	1.7%	2.6%	1.4%	1.66
Meeting Expense	2,989	0.0%	0.2%	0.2%	0.0%	0.06	1,758	0.0%	0.2%	0.0%	0.04	615	0.0%	0.4%	0.1%	0.09	615	0.1%	0.2%	0.1%	0.12
Mileage-Non-Patient	9,577	0.1%	0.2%	0.7%	0.2%	0.18	4,669	0.1%	0.6%	0.1%	0.12	1,556	0.1%	0.9%	0.1%	0.22	3,352	0.7%	1.1%	0.6%	0.67
Minor Equipment	9,855	0.1%	0.1%	0.7%	0.2%	0.19	4,567	0.1%	0.5%	0.1%	0.11	1,442	0.1%	0.8%	0.1%	0.21	3,846	0.8%	1.2%	0.6%	0.77
Miscellaneous	9,783	0.1%	0.2%	0.7%	0.2%	0.19	4,644	0.1%	0.8%	0.2%	0.16	1,922	0.1%	1.1%	0.2%	0.27	1,398	0.3%	0.4%	0.2%	0.28
Office Supplies	35,699	0.4%	0.6%	2.7%	0.6%	0.69	14,604	0.3%	1.7%	0.3%	0.37	4,057	0.2%	2.4%	0.4%	0.58	17,038	3.6%	5.4%	2.8%	3.41
Other Expenses	1,384	0.0%	0.1%	0.1%	0.0%	0.03	969	0.0%	0.1%	0.0%	0.02	249	0.0%	0.1%	0.0%	0.04	166	0.0%	0.1%	0.0%	0.03
Pagers-Non-Patient	288	0.0%	0.0%	0.0%	0.0%	0.01	218	0.0%	0.0%	0.0%	0.01	51	0.0%	0.0%	0.0%	0.01	19	0.0%	0.0%	0.0%	0.00
Postage/Mailings	14,826	0.2%	1.1%	1.1%	0.2%	0.29	9,409	0.2%	1.1%	0.2%	0.24	1,996	0.1%	1.2%	0.2%	0.29	3,421	0.7%	1.1%	0.6%	0.68
Printing	23,903	0.3%	0.5%	1.8%	0.4%	0.46	13,419	0.2%	1.6%	0.3%	0.34	7,129	0.4%	4.1%	0.6%	1.02	3,355	0.7%	1.1%	0.6%	0.67
Service Contracts-Operating	674	0.0%	0.2%	0.1%	0.0%	0.01	282	0.0%	0.0%	0.0%	0.01	146	0.0%	0.1%	0.0%	0.02	246	0.1%	0.1%	0.0%	0.05
Telehealth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Telephone	24,325	0.3%	0.6%	1.8%	0.4%	0.47	9,477	0.2%	1.1%	0.2%	0.24	4,739	0.2%	2.8%	0.4%	0.68	10,109	2.1%	3.2%	1.7%	2.02
Training-Groups	21	0.0%	0.1%	0.0%	0.0%	0.00	11	0.0%	0.0%	0.0%	0.00	5	0.0%	0.0%	0.0%	0.00	4	0.0%	0.0%	0.0%	0.00
Vehicle Exp-Owned/Lease	537	0.0%	0.2%	0.0%	0.0%	0.01	313	0.0%	0.0%	0.0%	0.01	146	0.0%	0.1%	0.0%	0.02	78	0.0%	0.0%	0.0%	0.02
Total	\$ 286,969	3.5%	8.4%	21.5%	4.8%	\$ 5.52	\$ 154,313	2.7%	18.2%	3.6%	\$ 3.86	\$ 47,007	2.5%	27.3%	4.1%	\$ 6.72	\$ 85,648	17.9%	27.2%	14.2%	\$ 17.13
Total Indirect Costs	\$ 1,333,757	16.3%	44.8%	100.0%	22.2%	\$ 25.65	\$ 846,365	14.6%	100.0%	19.8%	\$ 21.16	\$ 172,045	9.0%	100.0%	15.2%	\$ 24.58	\$ 315,347	65.9%	100.0%	52.2%	\$ 63.07

Current NPR% by Category	Historic Average	MVI Model
Total Indirect Salaries %	10.4%	23.0%
Total Operational Cost %	3.5%	8.5%
Total Facility Related Cost %	2.4%	4.0%
	16.3%	35.5%
Each % point represents:	\$ 81,937	33.0%

We recommend that 33% be your goal for Total Indirect Costs.

Here are some historic averages for these areas. Please reference the BA for updated amounts.

Controlling Indirect Cost is one of the major challenges for hospices. It is the most difficult category of cost to control or design. Many times, the difference between a profitable hospice and an unprofitable hospice lies in the Indirect Cost category.

Our best advice is to "draw a line in the sand" and say "this is ALL we are going to spend (on a percentage of revenue basis) on Indirect Costs." And then, hold it! Over time, Indirect Costs creep upward and they must constantly be forced back behind the line you've drawn.

Cost Composition Report - Based on Total Costs



Sunny Day Hospice

YTD December 2023

	Organizational		Hospice		IP Unit		Home Health	
	Total Costs	% of Total Cost	Costs	% of Total Cost	Costs	% of Total Cost	Costs	% of Total Cost
Service Labor								
RN	\$ 1,018,253	17.0%	\$ 720,887	12.0%	\$ 237,893	4.0%	\$ 59,473	1.0%
LPN	432,717	7.2%	306,348	5.1%	101,095	1.7%	25,274	0.4%
HHA/CNA	86,867	1.4%	61,499	1.0%	20,295	0.3%	5,074	0.1%
SW	236,490	3.9%	167,426	2.8%	55,251	0.9%	13,813	0.2%
Spiritual Care	288,904	4.8%	204,534	3.4%	67,496	1.1%	16,874	0.3%
Physician/NP	250,124	4.2%	193,031	3.2%	38,062	0.6%	19,031	0.3%
On-Call	358,171	6.0%	253,572	4.2%	83,679	1.4%	20,920	0.3%
Admissions	98,862	1.6%	85,916	1.4%	9,415	0.2%	3,531	0.1%
Bereavement	115,172	1.9%	99,908	1.7%	8,326	0.1%	6,938	0.1%
Volunteer	62,383	1.0%	49,476	0.8%	10,756	0.2%	2,151	0.0%
Call Center	19,629	0.3%	14,295	0.2%	3,414	0.1%	1,920	0.0%
Total	\$ 2,967,572	49.4%	\$ 2,156,892	35.9%	\$ 635,681	10.6%	\$ 174,998	2.9%
Patient-Related Expenses								
Ambulance	\$ 24,844	0.4%	\$ 17,589	0.3%	\$ 5,804	0.1%	\$ 1,451	0.0%
Bio Hazardous	269	0.0%	191	0.0%	63	0.0%	16	0.0%
Crisis Care Net (Gain)	10,141	0.2%	7,179	0.1%	2,369	0.0%	592	0.0%
Dietary & Dietary Labor	209,172	3.5%	148,086	2.5%	48,868	0.8%	12,217	0.2%
DME	219,906	3.7%	166,151	2.8%	34,208	0.6%	19,547	0.3%
ER	681	0.0%	482	0.0%	159	0.0%	40	0.0%
Food & Kitchen Labor	2,594	0.0%	1,837	0.0%	606	0.0%	152	0.0%
Imaging	19,165	0.3%	13,568	0.2%	4,478	0.1%	1,119	0.0%
Lab	328	0.0%	232	0.0%	77	0.0%	19	0.0%
Linen	2,431	0.0%	1,721	0.0%	568	0.0%	142	0.0%
Medical Supplies	5,857	0.1%	4,146	0.1%	1,368	0.0%	342	0.0%
Mileage	286,689	4.8%	204,364	3.4%	65,746	1.1%	16,579	0.3%
Mobile Phone	21,042	0.4%	14,897	0.2%	4,916	0.1%	1,229	0.0%
Other	117	0.0%	83	0.0%	27	0.0%	7	0.0%
Outpatient	129,950	2.2%	92,000	1.5%	30,360	0.5%	7,590	0.1%
Oxygen - IP Unit Only	4,467	0.1%	3,162	0.1%	1,044	0.0%	261	0.0%
Pagers	4,882	0.1%	3,456	0.1%	1,141	0.0%	285	0.0%
Pharmacy	647,565	10.8%	504,498	8.4%	97,888	1.6%	45,179	0.8%
Therapies PT/OT/ST	122,718	2.0%	86,880	1.4%	28,670	0.5%	7,168	0.1%
Therapies PT/OT/ST Labor	1,006	0.0%	810	0.0%	147	0.0%	49	0.0%
Therapies Chemo	193	0.0%	137	0.0%	45	0.0%	11	0.0%
Therapies IV/Biol and Other	286	0.0%	203	0.0%	67	0.0%	17	0.0%
Pass-Through Net (Gain)	-	-	-	-	-	-	-	-
Contract Physician Net (Gain)	-	-	-	-	-	-	-	-
Consulting Physician Net (Gain)	(3,722)	-0.1%	(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)	0.0%	(304)	0.0%
Total	\$ 1,704,703	28.4%	\$ 1,264,876	21.1%	\$ 326,376	5.4%	\$ 113,451	1.9%
Direct Service Costs	\$ 4,672,274	77.8%	\$ 3,421,769	57.0%	\$ 962,057	16.0%	\$ 286,449	4.8%
Contribution Margin	\$ 3,521,420	58.6%	\$ 2,379,077	39.6%	\$ 952,222	15.9%	\$ 190,121	3.2%
Indirect Costs								
Labor								
Administration	\$ 318,278	5.3%	\$ 220,086	3.7%	\$ 37,245	0.6%	\$ 60,947	1.0%
Clinical Management	277,747	4.6%	197,509	3.3%	30,861	0.5%	49,377	0.8%
Compliance/QAPI	2,338	0.0%	1,601	0.0%	229	0.0%	508	0.0%
Education	25,649	0.4%	19,393	0.3%	2,502	0.0%	3,753	0.1%
Finance	151,378	2.5%	126,494	2.1%	14,516	0.2%	10,368	0.2%
HR	2,929	0.0%	2,585	0.0%	258	0.0%	86	0.0%
Marketing	37,562	0.6%	31,214	0.5%	2,645	0.0%	3,703	0.1%
Medical Director	44	0.0%	33	0.0%	2	0.0%	9	0.0%
Medical Records	553	0.0%	399	0.0%	21	0.0%	133	0.0%
MIS	33,692	0.6%	27,746	0.5%	991	0.0%	4,955	0.1%
Other Labor	1,225	0.0%	923	0.0%	17	0.0%	285	0.0%
Total	\$ 851,394	14.2%	\$ 627,982	10.5%	\$ 89,287	1.5%	\$ 134,125	2.2%
Operating								
Accounting/Audit	\$ 6,579	0.1%	\$ 4,201	0.1%	\$ 1,268	0.0%	\$ 1,110	0.0%
Answering Service	1,407	0.0%	987	0.0%	311	0.0%	110	0.0%
Bank Service	1,943	0.0%	1,188	0.0%	343	0.0%	411	0.0%
Computer Expenses	581	0.0%	348	0.0%	96	0.0%	137	0.0%
Consulting/Professional Fees	10,791	0.2%	7,194	0.1%	1,870	0.0%	1,727	0.0%
Continuing Education	6,826	0.1%	4,288	0.1%	1,050	0.0%	1,488	0.0%
Copier Expense	6,870	0.1%	4,456	0.1%	1,021	0.0%	1,393	0.0%
Depreciation-Major Moveable	607	0.0%	419	0.0%	89	0.0%	98	0.0%
Dues, Licenses & Subscriptions	28,564	0.5%	17,519	0.3%	3,428	0.1%	7,617	0.1%
EMR System	-	-	-	-	-	-	-	-
Insurance-All Other	43,149	0.7%	21,105	0.4%	3,752	0.1%	18,291	0.3%
Insurance-Liability	-	-	-	-	-	-	-	-
Interest-Operating	230	0.0%	181	0.0%	29	0.0%	21	0.0%
Lease/Rent Equipment	1,368	0.0%	949	0.0%	375	0.0%	44	0.0%
Legal	6,791	0.1%	4,017	0.1%	1,530	0.0%	1,243	0.0%
Maintenance-Equipment	-	-	-	-	-	-	-	-
Marketing Other	37,403	0.6%	21,299	0.4%	7,792	0.1%	8,312	0.1%
Meeting Expense	2,989	0.0%	1,758	0.0%	615	0.0%	615	0.0%
Mileage-Non-Patient	9,577	0.2%	4,669	0.1%	1,556	0.0%	3,352	0.1%
Minor Equipment	9,855	0.2%	4,567	0.1%	1,442	0.0%	3,846	0.1%
Miscellaneous	9,783	0.2%	6,464	0.1%	1,922	0.0%	1,398	0.0%
Office Supplies	35,699	0.6%	14,604	0.2%	4,057	0.1%	17,038	0.3%
Other Expenses	1,384	0.0%	969	0.0%	249	0.0%	166	0.0%
Pagers-Non-Patient	288	0.0%	218	0.0%	51	0.0%	19	0.0%
Postage/Mailings	14,826	0.2%	9,409	0.2%	1,996	0.0%	3,421	0.1%
Printing	23,903	0.4%	13,419	0.2%	7,129	0.1%	3,355	0.1%
Service Contracts-Operating	674	0.0%	282	0.0%	146	0.0%	246	0.0%
Telehealth	-	-	-	-	-	-	-	-
Telephone	24,325	0.4%	9,477	0.2%	4,739	0.1%	10,109	0.2%
Training-Groups	21	0.0%	11	0.0%	5	0.0%	4	0.0%
Vehicle Exp-Owned/Lease	537	0.0%	313	0.0%	146	0.0%	78	0.0%
Total	\$ 286,969	4.8%	\$ 154,313	2.6%	\$ 47,007	0.8%	\$ 85,648	1.4%
Facility Related								
Alarm System	\$ 203	0.0%	\$ 117	0.0%	\$ 52	0.0%	\$ 35	0.0%
Cleaning & Paper	5,711	0.1%	3,712	0.1%	1,570	0.0%	428	0.0%
Depreciation-Building	48,310	0.8%	32,642	0.5%	13,057	0.2%	2,611	0.0%
Exterminating	65	0.0%	20	0.0%	7	0.0%	38	0.0%
Insurance-Property	-	-	-	-	-	-	-	-
Interest-Facility	36	0.0%	12	0.0%	4	0.0%	20	0.0%
Landscaping	190	0.0%	55	0.0%	17	0.0%	117	0.0%
Maintenance-Building	2,518	0.0%	896	0.0%	726	0.0%	896	0.0%
Maintenance Salaries	54	0.0%	19	0.0%	15	0.0%	20	0.0%
Other-Facility	160	0.0%	41	0.0%	32	0.0%	86	0.0%
Property Taxes	24	0.0%	7	0.0%	5	0.0%	12	0.0%
Rent	130,965	2.2%	25,300	0.4%	19,347	0.3%	86,318	1.4%
Service Contracts-Facilities	167	0.0%	30	0.0%	22	0.0%	115	0.0%
Utilities	6,990	0.1%	1,219	0.0%	894	0.0%	4,877	0.1%
Total	\$ 195,394	3.3%	\$ 64,070	1.1%	\$ 35,750	0.6%	\$ 95,574	1.6%
Indirect Total	\$ 1,333,757	22.2%	\$ 846,365	14.1%	\$ 172,045	2.3%	\$ 315,347	5.3%
Total Costs	\$ 6,006,031	100.0%	\$ 4,268,134	71.1%	\$ 1,134,102	18.9%	\$ 603,796	10.1%

Organizational		Hospice Patient-Days: 40,000				IP Unit Patient-Days: 7,000				Home Health Patient-Days: 5,000				
		Hospice				IP Unit				Home Health				
Actual	NPR%	Actual	NPR%	Model	Model NPR%	Actual	NPR%	Model	Model NPR%	Actual	NPR%	Model	Model 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%		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

Statistical Modeling

Sunny Day Hospice
YTD December 2023
Actual Benefits 29.63%
Model Benefits 28.68%
Hours Per Year 2080



Calculated Annual Working Days			
Annual Days	Less Weekends	Less Vacation & Sick	Total
365	104	11	250

Hospice - Hospice																	
IP Unit - IP Unit																	
Home Health - Home Health																	
Average Hourly Rate	FTEs for 1 Position	Caseload Ratio	Computed Caseload	Model Weekly Visits	Computed Weekly Visits	Model Visit Duration	Computed Visit Duration	FTE Number of Annual Visits	Computed FTEs	FTEs	Computed Avg Direct Time per Day	Computed Coordination Time per Day	Calculated Amount	Calculated NPR% Adjust	Model NPR%	Actual NPR%	Actual Amount
Net Patient Revenue																\$ 6,132,000	
Service Labor																100.00%	
RN	\$ 37.00	-	12.0	15.2	20.0	19.9	60.0	160.0	995	7.2	11.7	10.6	-2.6	\$ 1,155,339	18.8%	Model	
LPN	34.00	-	14.0	32.8	28.0	40.2	85.0	128.6	2,009	3.3	10.0	17.2	-9.2	\$ 909,996	14.8%	- 18.8%	
HHA/CNA	15.00	-	30.0	72.1	22.0	126.1	65.0	72.0	6,306	1.5	4.7	30.3	-22.3	187,352	3.1%	- 5.3%	
SW	27.00	-	60.0	47.7	15.0	25.0	75.0	80.0	1,251	2.3	2.3	6.7	1.3	168,617	2.7%	- 1.1%	
Spiritual Care	25.00	-	45.0	36.1	26.0	9.5	55.0	72.0	474	3.0	3.1	2.3	5.7	208,169	3.4%	- 3.5%	
Physician/NP	34.00	-	120.0	52.0	10.0	9.1	30.0	120.0	455	2.1	1.2	3.6	4.4	106,166	1.7%	- 3.3%	
On-Call	32.00	-	110.0	37.3	27.0	13.1	90.0	90.0	653	2.9	1.3	3.9	4.1	109,005	1.8%	- 4.4%	
Admissions	27.00	-	130.0	92.9	10.0	97.5	84.0	62.0	4,875	1.2	1.1	20.2	-12.2	77,823	1.3%	- 1.5%	
Bereavement	28.00	-	140.0	82.8	15.0	14.5	65.0	54.0	725	1.3	1.0	2.6	5.4	74,941	1.2%	- 1.7%	
Volunteer	20.00	-	100.0	119.4	20.0	2.9	70.0	64.3	146	0.9	1.4	0.6	7.4	74,941	1.2%	- 0.9%	
Call Center	15.00	-	80.0								1.8		8.0	70,257	1.1%	- 0.2%	
Total									39.4					\$ 3,142,607	51.2%	- 37.2%	
															- 51.2%	\$ 2,156,892	
Net Patient Revenue																	
Service Labor																	
RN	\$ 35.00	7.8	6.0	59.3	21.0	190.2	68.0	18.7	9,510	0.3	23.4	11.9	-3.9	\$ 2,192,021	45.2%	Model	
LPN	30.00	8.2	32.0	125.8	23.0	306.9	70.0	21.9	15,345	0.2	4.6	22.4	-14.4	370,355	7.6%	- 7.6%	
HHA/CNA	18.00	5.0	8.0	229.3	25.0	458.6	78.0	72.0	22,932	0.1	11.3	110.1	-102.1	541,983	11.2%	- 1.1%	
SW	23.00	6.0	25.0	129.2	27.0	64.6	82.0	110.0	3,229	0.1	4.3	23.7	-15.7	265,933	5.5%	- 2.9%	
Spiritual Care	21.00	7.0	45.0	112.6	29.0	4.8	84.0	80.0	241	0.2	2.8	1.3	6.7	157,376	3.2%	- 3.5%	
Physician/NP	12.00	8.0	12.0	130.4	30.0	8.2	60.0	24.0	408	0.1	12.0	0.7	7.3	385,410	8.0%	- 2.0%	
On-Call	28.00	9.0	32.0	155.7	40.0	58.8	62.0	52.9	2,941	0.1	5.1	10.4	-2.4	379,388	7.8%	- 4.4%	
Admissions	30.00	10.0	74.0	1647.6	31.0	65.9	85.0	66.0	3,295	0.0	2.4	14.5	-6.5	195,309	4.0%	- 0.5%	
Bereavement	25.00	11.0	75.0	1708.0	10.0	77.6	65.0	54.0	3,882	0.0	2.6	14.0	-6.0	176,646	3.6%	- 0.4%	
Volunteer	18.00	12.0	100.0	1038.5	50.0	51.9	67.0	46.0	2,596	0.0	2.2	8.0	0.0	104,061	2.1%	- 0.6%	
Call Center	20.00	13.0	15.0								15.6			835,056	17.2%	- 0.2%	
Total									86.3					\$ 5,603,539	115.6%	- 115.6%	
															- 115.6%	\$ 635,681	
Net Patient Revenue																	
Service Labor																	
RN	\$ 31.00	-	4.0	19.3	15.0	20.2	58.0	62.4	1,011	0.7	4.5	4.2	3.8	\$ 373,366	33.4%	Model	
LPN	20.00	-	32.0	29.2	18.0	28.6	60.0	55.7	1,432	0.5	0.6	5.3	2.7	30,110	2.7%	- 2.7%	
HHA/CNA	10.00	-	5.0	72.8	20.0	10.2	65.0	72.0	510	0.2	3.6	2.4	5.6	96,353	8.6%	- 1.1%	
SW	23.00	-	8.0	61.5	30.0	51.7	75.0	70.0	2,583	0.2	2.3	12.1	-4.1	138,507	12.4%	- 2.9%	
Spiritual Care	19.00	1.0	15.0	41.6	25.0	1.7	55.0	80.0	87	0.3	1.2	0.5	7.5	61,023	5.5%	- 3.5%	
Physician/NP	25.00	-	100.0	48.5	26.0	34.0	62.0	30.0	1,698	0.3	0.2	3.4	4.6	12,044	1.1%	- 4.0%	
On-Call	18.00	-	12.0	31.8	30.0	0.4	64.0	66.0	22	0.4	1.5	0.1	7.9	72,264	6.5%	- 4.4%	
Admissions	12.00	-	16.0	125.5	32.0	0.9	66.0	72.0	44	0.1	1.1	0.2	7.8	36,132	3.2%	- 0.7%	
Bereavement	15.00	-	14.0	79.9	28.0	33.5	68.0	64.0	1,677	0.2	1.3	7.2	0.8	51,617	4.6%	- 1.4%	
Volunteer	18.00	-	15.0	309.1	35.0	173.1	70.0	66.0	8,654	0.0	1.2	38.1	-30.1	57,812	5.2%	- 0.4%	
Call Center	22.00	-	18.0								1.0			58,882	5.3%	- 0.4%	
Total									18.4					\$ 988,111	88.5%	- 88.5%	
															- 88.5%	\$ 174,998	

Visit & Visit-Hour Costs

Sunny Day Hospice
YTD December 2023

Cost Totals by Discipline

Discipline	Direct Labor Costs	Direct Mileage Costs	Patient-Related Costs	Total Direct Costs	Indirect Costs	Total
RN	\$ 720,887	\$ 95,880	\$ 382,671	\$ 1,199,438	\$ 305,399	\$ 1,504,837
LPN	306,348	2,073	162,620	471,041	129,782	600,824
HHA/CNA	61,499	50,495	32,646	144,639	26,054	170,692
SW	167,426	20,011	88,875	276,312	70,929	347,241
Spiritual Care	204,534	4,571	108,573	317,679	86,648	404,328
Physician/NP	193,031	349	25,617	218,996	20,444	239,440
On-Call	235,572	21,338	134,605	409,515	107,424	516,939
Admissions	85,916	954	45,607	132,477	36,398	168,875
Bereavement	99,908	3,770	53,035	156,712	42,325	199,038
Volunteer	49,476	4,924	26,264	80,663	20,960	101,623
Total	\$ 2,142,597	\$ 204,364	\$ 1,060,512	\$ 3,407,474	\$ 846,365	\$ 4,253,839

\$ - \$ - \$ -

Cost Per-Visit by Discipline

Hospice - Hospice						
Discipline	Direct Discipline Visits	Include	Exclude	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs
					Total	Total with 50% Markup
RN	7,500	\$ 96.12	\$ 12.78	\$ -	\$ 108.90	\$ 40.72
LPN	7,000	43.76	5.05	-	\$ (0.00)	44.06
HHA/CNA	10,000	6.15	6.67	-	\$ (0.00)	11.20
SW	3,000	55.81	3.05	-	\$ (0.00)	62.48
Spiritual Care	1,500	136.36	0.35	-	\$ (0.00)	139.40
Physician/NP	1,000	193.03	0.35	-	\$ (0.00)	193.38
On-Call	2,000	126.97	10.75	-	\$ (0.00)	137.46
Admissions	6,000	14.32	0.16	-	\$ (0.00)	14.48
Bereavement	1,000	99.91	3.77	-	\$ (0.00)	103.68
Volunteer	140	353.40	35.17	-	\$ (0.00)	388.57
Total	\$ 2,142,597	\$ 204,364	\$ 1,060,512	\$ 3,407,474	\$ 846,365	\$ 4,253,839

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Discipline	Direct Discipline Visit Hours	Include	Exclude	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs
					Total	Total with 50% Markup
RN	20,000	\$ 36.04	\$ 4.79	\$ -	\$ 149.62	\$ 224.43
LPN	15,000	20.42	0.14	-	\$ (0.00)	20.56
HHA/CNA	12,000	5.12	4.21	-	\$ (0.00)	9.33
SW	4,000	41.86	5.00	-	\$ (0.00)	46.86
Spiritual Care	1,800	113.63	2.54	-	\$ (0.00)	177.73
Physician/NP	2,000	96.52	0.17	-	\$ (0.00)	164.31
On-Call	3,000	84.52	7.11	-	\$ (0.00)	102.22
Admissions	6,200	13.86	0.15	-	\$ (0.00)	14.91
Bereavement	900	111.01	4.19	-	\$ (0.00)	14.88
Volunteer	150	329.84	32.82	-	\$ (0.00)	362.66
Total	\$ 65,050	\$ 29.21	\$ 43.82	\$ 56.11	\$ 84.16	\$ 84.16

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IP Unit - IP Unit

Discipline	Direct Discipline Visits	Include	Exclude	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs
					Total	Total with 50% Markup
RN	25,000	\$ 9.52	\$ 1.27	\$ -	\$ 10.78	\$ 2.71
LPN	20,000	5.05	0.03	-	\$ (0.00)	5.09
HHA/CNA	10,000	2.03	1.67	-	\$ (0.00)	3.70
SW	3,000	18.42	2.20	-	\$ (0.00)	20.62
Spiritual Care	300	224.99	5.03	-	\$ (0.00)	230.02
Physician/NP	500	76.12	0.23	-	\$ (0.00)	76.36
On-Call	3,400	24.61	2.07	-	\$ (0.00)	26.68
Admissions	400	23.54	0.26	-	\$ (0.00)	23.80
Bereavement	500	16.65	0.63	-	\$ (0.00)	17.28
Volunteer	600	17.93	1.78	-	\$ (0.00)	19.71
Total	\$ 632,267	\$ 65,746	\$ 260,630	\$ 958,643	\$ 172,045	\$ 1,130,688

\$ - \$ - \$ -

Home Health - Home Health

Discipline	Direct Discipline Visits	Include	Exclude	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs
					Total	Total with 50% Markup
RN	750	\$ 79.30	\$ 10.55	\$ -	\$ 89.84	\$ 144.48
LPN	700	36.11	0.24	-	\$ (0.00)	36.35
HHA/CNA	100	50.74	41.66	-	\$ (0.00)	92.39
SW	600	23.02	2.75	-	\$ (0.00)	25.77
Spiritual Care	30	562.47	12.57	-	\$ (0.00)	575.04
Physician/NP	500	38.06	0.06	-	\$ (0.00)	38.12
On-Call	10	2,091.97	176.04	-	\$ (0.00)	2,268.01
Admissions	5	706.16	7.84	-	\$ (0.00)	714.00
Bereavement	300	23.13	0.87	-	\$ (0.00)	24.00
Volunteer	400	5.38	0.54	-	\$ (0.00)	5.91
Total	\$ 173,078	\$ 16,579	\$ 96,872	\$ 958,643	\$ 315,347	\$ 1,273,990

\$ - \$ - \$ -

Cost Per-Visit Hour by Discipline

Discipline	Direct Discipline Visit Hours	Include	Exclude	Pat-Related Costs Adjustment	Total Direct Costs	Indirect Costs
					Total	Total with 50% Markup
RN	7,800	\$ 30.50	\$ 4.06	\$ -	\$ 34.56	\$ 8.69
LPN	7,300	13.85	0.09	-	\$ (0.00)	13.94
HHA/CNA	12,000	1.69	1.39	-	\$ (0.00)	3.08
SW	5,500	10.05	1.20	-	\$ (0.00)	11.25
Spiritual Care	400	168.74	3.77	-	\$ (0.00)	172.51
Physician/NP	200	190.31	0.58	-	\$ (0.00)	190.89
On-Call	3,000	27.89	2.35	-	\$ (0.00)	30.24
Admissions	440	21.40	0.24	-	\$ (0.00)	21.64
Bereavement	450	18.50	0.70	-	\$ (0.00)	19.20
Volunteer	460	23.38	2.33	-	\$ (0.00)	25.71
Total	\$ 37,550	\$ 43.25	\$ 64.87	\$ 43.25	\$ 64.87	\$ 64.87

\$ - \$ - \$ -

Physician Factor

	Hospice Physician Factor	IP Unit Physician Factor	Home Health Physician Factor
25%	25%	25%	100%

Visit Summary

Sunny Day Hospice

YTD December 2023



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
	7,000	20,000	700	15,000	7,300	650	40.2	306.9	28.6
	10,000	10,000	100	12,000	12,000	120	126.1	458.6	10.2
	3,000	3,000	600	4,000	5,500	700	25.0	64.6	51.7
	1,500	300	30	1,800	400	40	9.5	4.8	1.7
	1,000	500	500	2,000	200	250	9.1	8.2	34.0
	2,000	3,400	10	3,000	3,000	11	13.1	58.8	0.4
	6,000	400	5	6,200	440	6	97.5	65.9	0.9
	1,000	500	300	900	450	320	14.5	77.6	33.5
	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			
Computed Visit Duration			Computed Weekly Visits per Patient			Computed Weekly Visit-Hours per Patient			
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
	2:40	0:18	1:02	1.3	25.0	1.1	3:30	7:48	1:05
	2:08	0:21	0:55	1.2	20.0	1.0	2:37	7:18	0:54
	1:12	1:12	1:12	1.8	10.0	0.1	2:06	12:00	0:10
	1:20	1:50	1:10	0.5	3.0	0.8	0:42	5:30	0:58
	1:12	1:20	1:20	0.3	0.3	0.0	0:18	0:24	0:03
	2:00	0:24	0:30	0.2	0.5	0.7	0:21	0:12	0:21
	1:30	0:52	1:06	0.4	3.4	0.0	0:31	3:00	0:00
	1:02	1:06	1:12	1.1	0.4	0.0	1:05	0:26	0:00
Total	0:54	0:54	1:04	0.2	0.5	0.4	0:09	0:27	0:26
	1:04	0:46	1:06	0.0	0.6	0.6	0:01	0:27	0:36
				6.8	63.7	4.8	11:23	13:33	4:38
Total Cost per Visit			Total Cost per Visit-Hour			Computed Cost per Patient per Week			
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	\$ 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%	Measures the ability to pay current liabilities for cash and near-cash items.	
Accounts Receivable-Patient Accounts	19,903,137	34.7%		
Allowance for Doubtful Accounts	(110,401)	-0.2%		
Grants Receivable	90,559	0.2%		
Pledges Receivable	3,148,518	5.5%	Days in Accounts Receivable (Quick Method)	878.24 Between 45 and 60
Other Receivable	72,047	0.1%	Measures the average length in days of outstanding receivables for the period of time being reported.	
Due From	62,053	0.1%		
Short-Term Investments	2,208,000	3.9%		
Inventory	274,725	0.5%		
Prepaid Expense	481,445	0.8%		
Prepaid Insurance	11	0.0%		
Deposits	21,667	0.0%	Accounts Receivable Turnover	0.42
Long-Term Investments	710,859	1.2%	Patient-Related Revenue and Pass-Through Income divided by the net of Accounts Receivable-Patient Accounts and Allowance for Doubtful Accounts.	
Investments-Valuation Allowance	44	0.0%		
Fixed Assets	77	0.0%		
Land	114,816	0.2%	Operational Efficiency	0.14 Greater than 2.0
Land Improvements	156,515	0.3%	Indicates how efficiently an enterprise utilizes its assets.	
Buildings	2,340,268	4.1%	Is only useful for a 12 month period.	
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%	Debt to Equity	\$ 19.36 Less than 0.25
Restricted Assets	9,736,665	17.0%	Measures leverage.	
Other Fixed Assets	375	0.0%	Debt to Equity (Long-Term)	\$ 16.70
Accumulated Depreciation	486	0.0%	Exclusions	\$ 7,473,871
Land Improvements-Accumulated Depreciation	(52,020)	-0.1%		
Buildings-Accumulated Depreciation	(222,445)	-0.4%		
Leasehold Improvements-Accumulated Depreciation	(711,164)	-1.2%	Days of Cash on Hand	1594.6 Between 180 and 270 days
Fixed Equipment-Accumulated Depreciation	(5,447,854)	-9.5%	Measures ability to operate without additional cash.	
Automobiles & Trucks-Accumulated Depreciation	5,498	0.0%		
Major Moveable-Accumulated Depreciation	3,908	0.0%	Debt to EBITDA	\$ 24.36
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
Unvouched Accounts Payable-Reverse Mon	(1,457)	0.0%	The average length in days of outstanding payables for the period of time being reported.	
Due To	423,373	-0.7%		
Accrued Contract IP Beds	(144)	0.0%	Accounts Payable Turnover	0.34
Accrued Nursing Home Room & Board	(132)	0.0%	Measures how liquid AP is for the current year.	
Accrued Payroll	2,297,677	-4.0%		
Accrued Vacation Payable	607	0.0%	Total Costs	\$ 6,006,031
Accrued PTO-Paid Time Off	4,913	0.0%	Direct and Per Diem Salaries	\$ 2,405,734
PR Withholding Payable-Federal Taxes	(752)	0.0%	Operational Salaries	\$ 1,034,446
PR Withholding Payable-State Taxes	74,679	-0.1%	Pass-Throughs	\$ (32,231)
PR Withholding Payable-FICA/SS Taxes	158,822	-0.3%	Depreciation	\$ 48,916
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 Depreciat	(52,020)
Buildings-Accumulated Depreciation	(222,445)
Leasehold Improvements-Accumulated Depre	(711,164)
Fixed Equipment-Accumulated Depreciation	(5,447,854)
Automobiles & Trucks-Accumulated Depreci	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 Overage	\$ -	-					\$ -
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:	\$ -						

Executive Dashboard

Sunny Day Hospice

2021 - YTD December

Locations: 369 Count: 263



Version: 22.0.0
Indicator

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

Business Segments								
	Hospice			IP Unit			Service Line	
	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		16%
Average Length of Stay	61.0	32.0		90%	32.0	32.0		69%
Median Length of Stay	32.0	32.0		49%	32.0	32.0		49%
<u>Net Patient Revenue/Patient-Day</u>	119.20	204.09		7%	488.50	1025.49		100%
<u>Direct Labor/Patient-Day</u>	45.00	29.03	22.50	24%	291.20	176.13	0.00	100%
<u>Patient-Related/Patient-Day</u>	25.67	19.92	15.14	15%	68.40	34.40	0.00	77%
<u>Indirect Costs/Patient-Day</u>	31.50	54.78	120.98	100%	74.38	129.39	0.00	0%
<u>Net Operational Income/Patient-Day</u>	17.03	28.02	0.00	23%	54.52	94.84	0.00	100%
<u>Direct Labor % of Net Revenue</u>	37.8%	15.0%	18.9%	24%	59.6%	89.4%	0.0%	24%
<u>Patient-Related % of Net Revenue</u>	21.5%	10.1%	12.7%	10%	14.0%	26.8%	0.0%	23%
<u>Indirect % of Net Revenue (Segment)</u>	26.4%	86.0%	101.5%	100%	15.2%	10.1%	0.0%	100%
<u>Net Operational Income %</u>	14.3%	7.3%	0.0%	99%	11.2%	6.0%	0.0%	23%

Quality Section													
CAHPS Hospice Survey Measures		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	0
Q38 - Emotional Support for Family		0%	0%	32%	90	140	Q40 - Recommend?				0	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
Q25 - 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%

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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	1:00	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	1:00	

Visits

Sunny Day Hospice

2021 - YTD December

Locations: 369 Count: 272

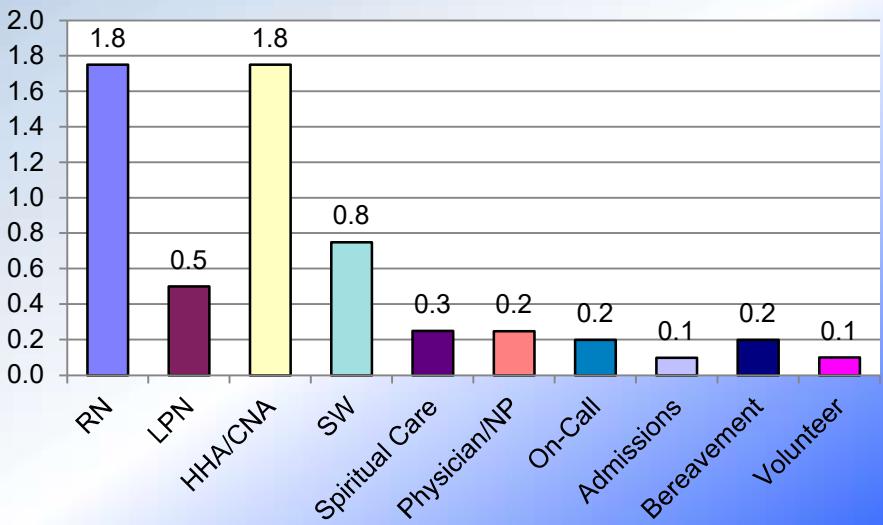


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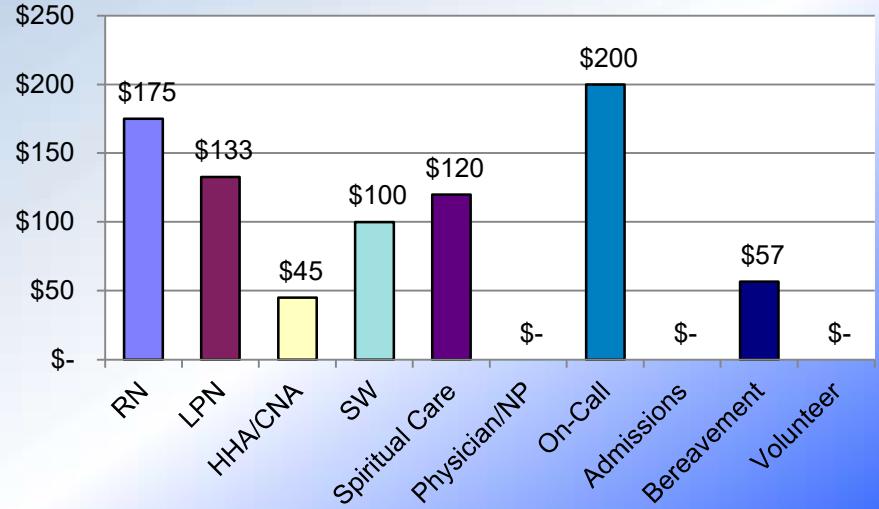
	Estimated Visits For Each Patient Per Week			Cost Per Visit / Before Markup of Patient-Related Costs			Total Cost Per Visit			
	Your Data	Median	Your Rank %	Your Data	Median	Your Rank %	Your Data	Median	Your Rank %	
	RN	1.8	5.8	15%	\$ 75.00	\$ 247.81	100%	\$ 175.00	\$ 578.23	91%
	LPN	0.5	0.2	99%	\$ 66.93	\$ 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%	\$ 463.50			\$ 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								

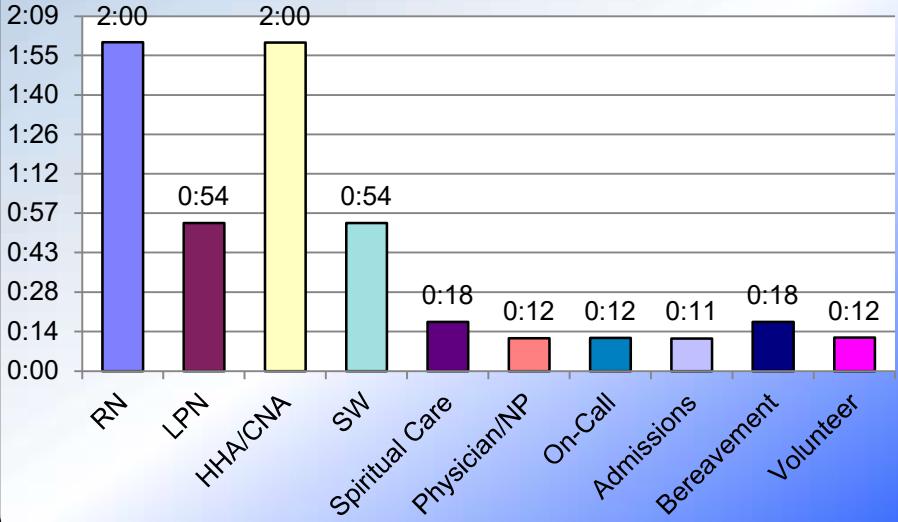
Est. Visits For Each Patient Per Week



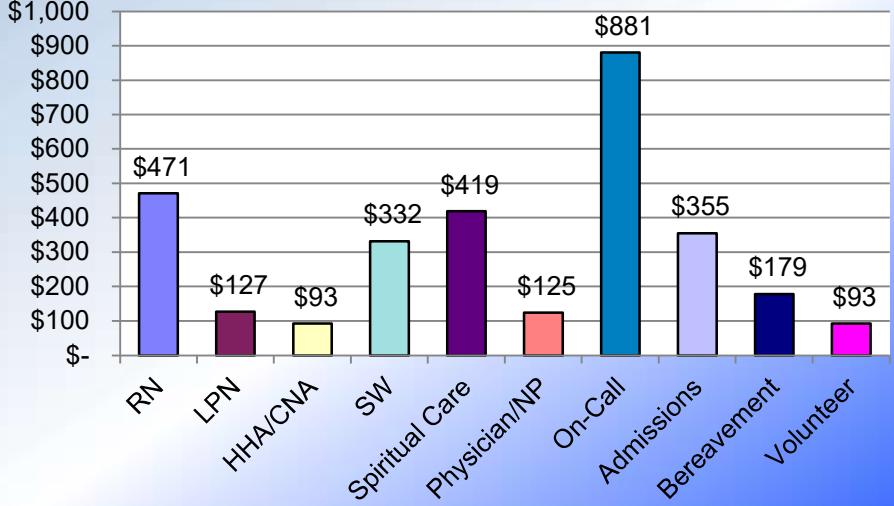
Total Cost Per Visit



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



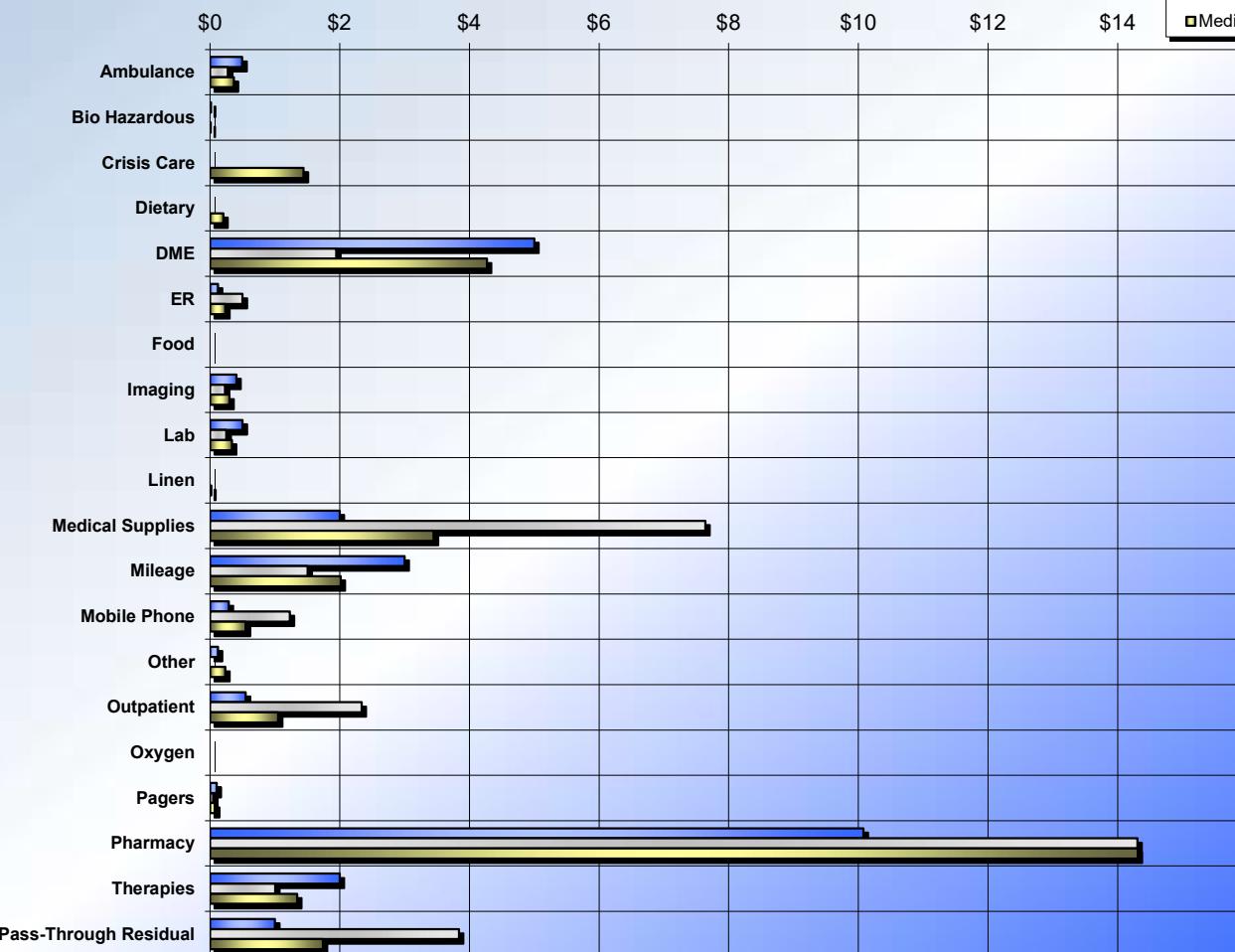
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	Your Data	Variance of Median	Median	10th Percentile	90th Percentile	MVI Model	Your Rank	Count 272	Locations 369
	Alerts	10.00					20%		
Revenue									
Medicare	105.00	29.48	75.52	61.79	119.57		75%	272	378
Medicaid	5.00	-6.44	11.44	5.40	13.99		9%	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
<i>Total</i>	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
<i>Total</i>	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
<i>Total</i>	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



Hospice Direct Patient-Related Patient-Day Amount



Hospice ~ Net Percentage of Revenue Comparison

Sunny Day Hospice 2021 - YTD December

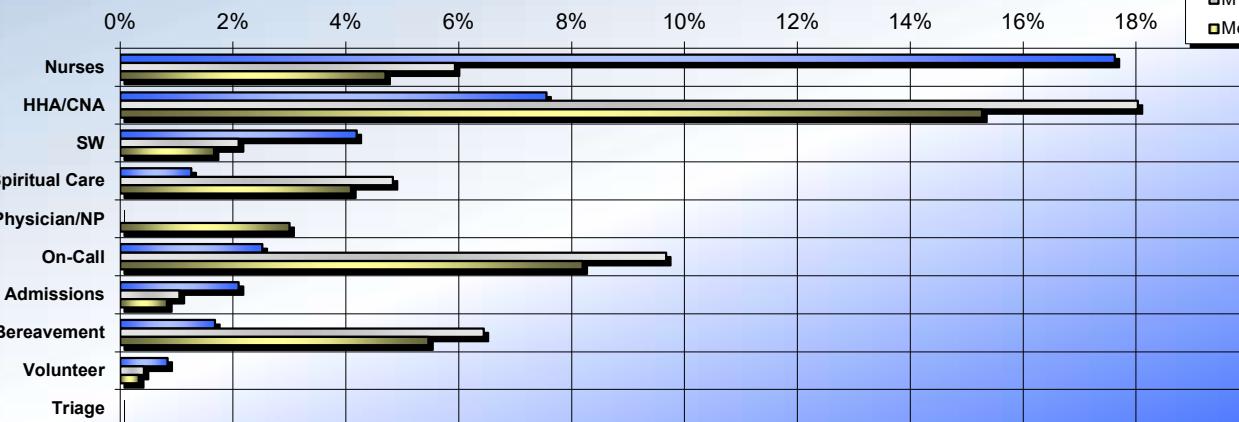


Version: 21.0

	Your Data	Variance of Median	Median	10th Percentile	90th Percentile	MVI Model	Your Rank	Count 272	Locations 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	0
Medicaid RB (own unit)	0.00%	0.00%	0.00%	0.00%	0.00%		0	0	0
Other RB (own unit)	0.00%	0.00%	0.00%	0.00%	0.00%		0	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
<i>Total</i>	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	0
<i>Total</i>	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	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	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	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	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
<i>Total</i>	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

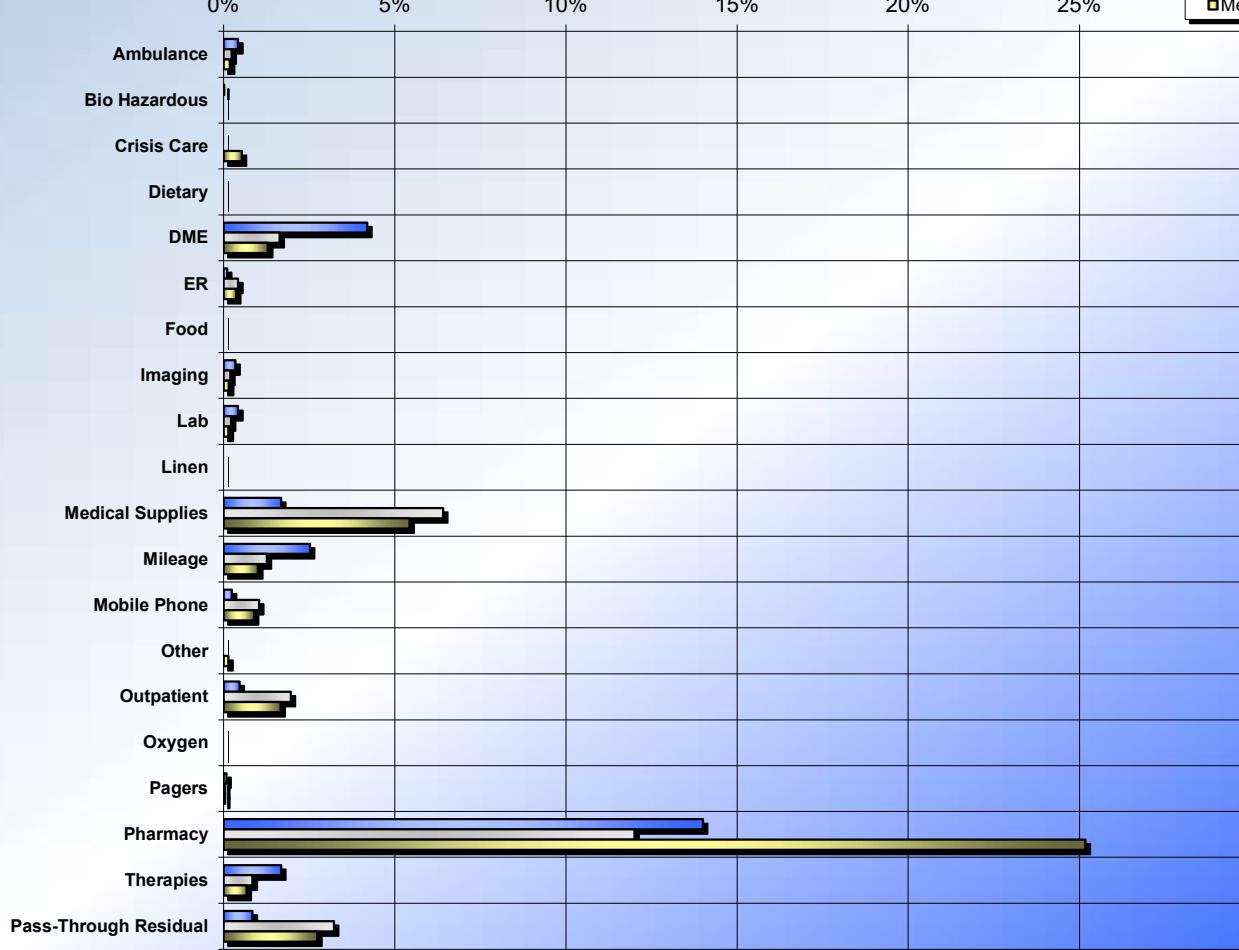
Hospice Direct Labor Percent of Net Revenue

■ Your Data
■ MVI Model
■ Median



Hospice Direct Patient-Related Percent of Net Revenue

■ Your Data
■ MVI Model
■ Median



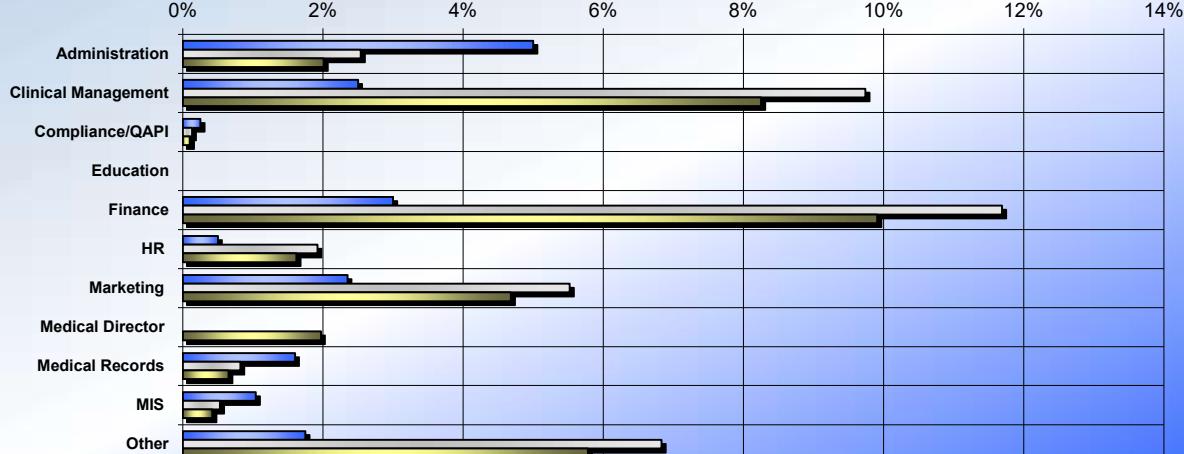
Indirect Costs Percentage of Net Revenue Comparison
Sunny Day Hospice **2021 - YTD December**



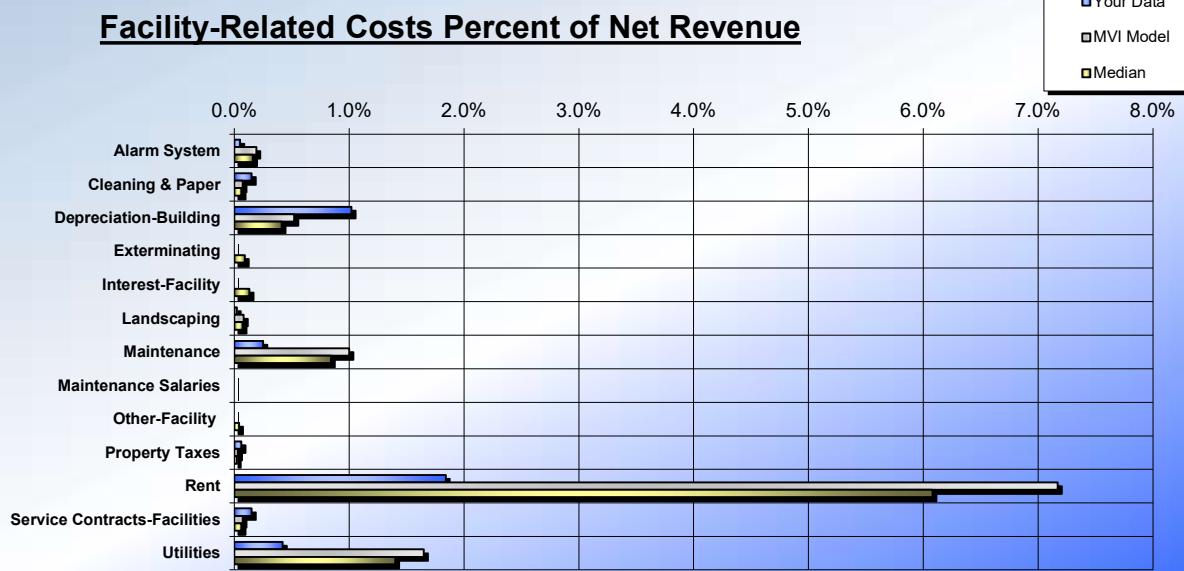
Version: 21.0

	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

Indirect Labor Percent of Net Revenue

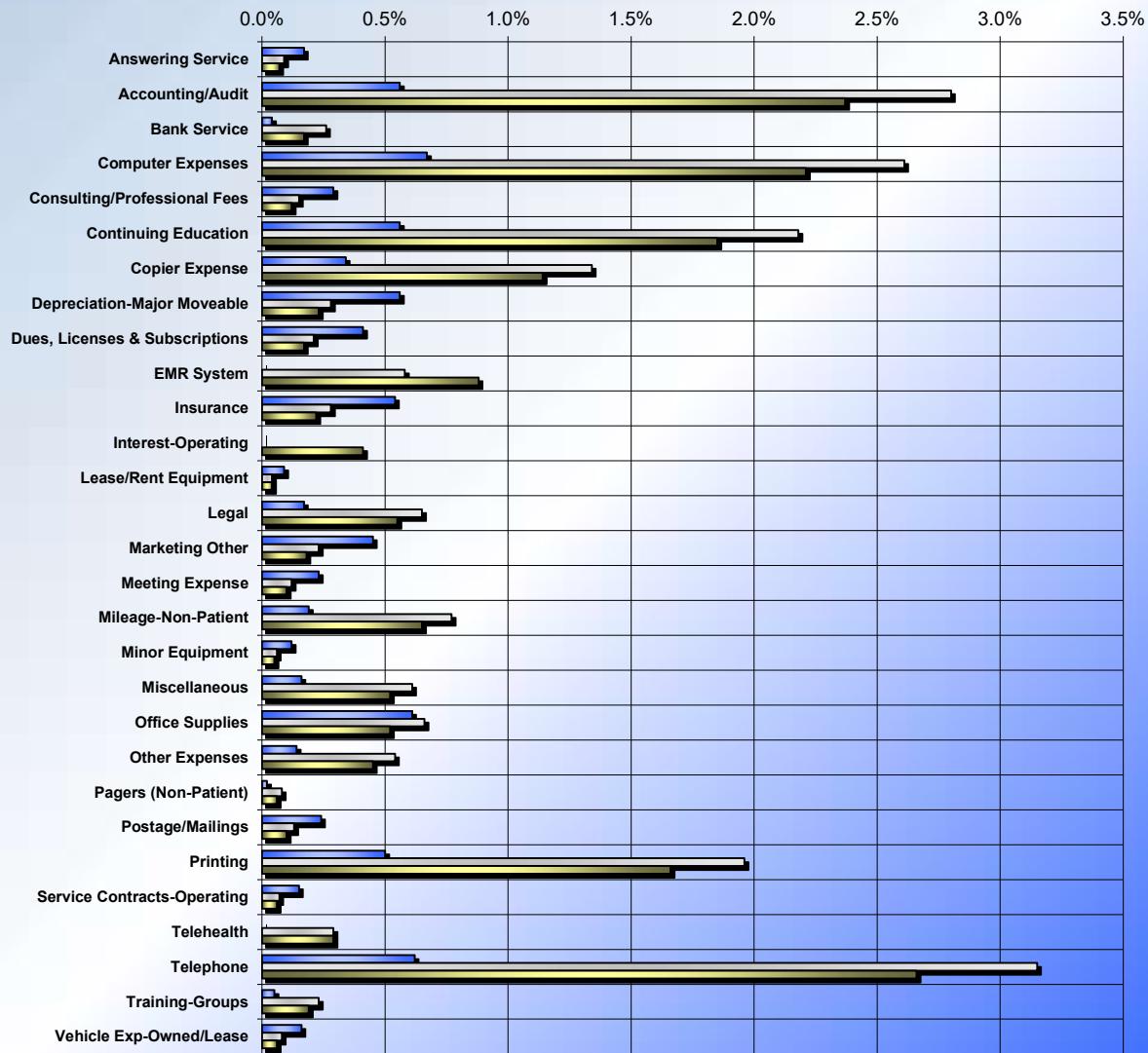


Facility-Related Costs Percent of Net Revenue



Operational Costs Percent of Net Revenue

Your Data
MVI Model
Median



Vendor Ratings

Sunny Day Hospice

2021 - YTD December



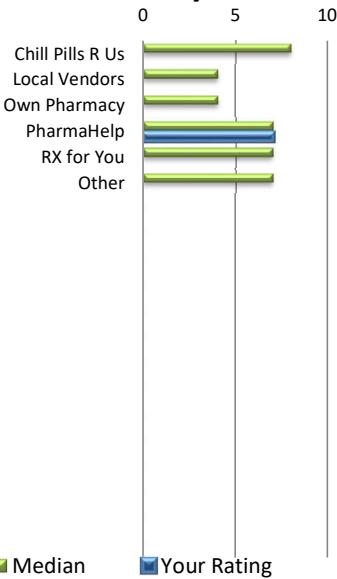
Low Outlier	5.0
High Outlier	6.0

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

Pharmacy

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	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

Pharmacy

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

DME

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%	

DME