

Cost Composition Report - Based on Net Patient Revenue

Sunny Day Hospice

Period: YTD June



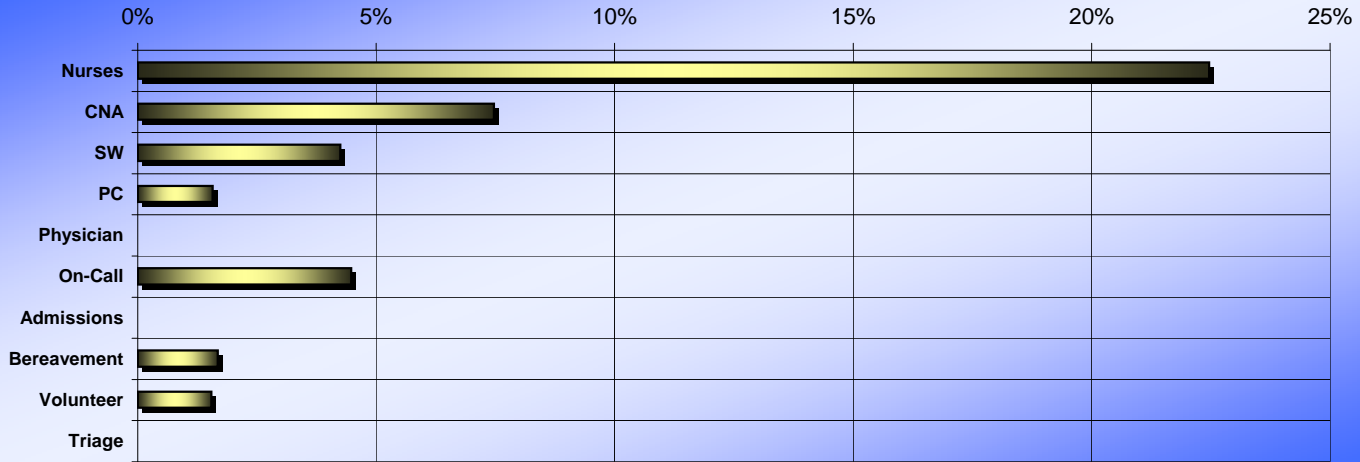
	Hospice Costs	Palliative Costs	IP Unit Costs	Total Costs	Total % of Net Revenue	Hospice Actual %	Palliative Actual %	IP Unit Actual %	Hospice Engineered %	Palliative Engineered %	IP Unit Engineered %
Gross Patient Revenue	5,297,358	943,251	5,178,417	11,419,026	107.6%	117.6%	100.1%	100.3%			
Revenue Adjustments	(791,667)	(799)	(13,249)	(805,716)	-7.1%	-14.9%	-0.1%	-0.3%			
Net Revenue	4,505,691	942,452	5,165,167	10,613,310	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%
<b>Direct Labor</b>											
Nurses	1,012,138	344,033	2,225,735	3,581,905	33.7%	22.5%	36.5%	43.1%	0.0%	0.0%	0.0%
CNA	336,363	77,086	917,626	1,331,074	12.5%	7.5%	8.2%	17.8%	0.0%	0.0%	0.0%
SW	191,397	81,985	128,570	401,952	3.8%	4.2%	8.7%	2.5%	0.0%	0.0%	0.0%
PC	70,635	13,370	59,464	143,470	1.4%	1.6%	1.4%	1.2%	0.0%	0.0%	0.0%
Physician	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
On-Call	201,654	23,987	-	225,642	2.1%	4.5%	2.5%	0.0%	0.0%	0.0%	0.0%
Admissions	-	239	-	239	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bereavement	75,720	103,666	-	179,386	1.7%	1.7%	11.0%	0.0%	0.0%	0.0%	0.0%
Volunteer	69,418	18,046	13,497	100,960	1.0%	1.5%	1.9%	0.3%	0.0%	0.0%	0.0%
Triage	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>1,957,325</b>	<b>662,412</b>	<b>3,344,892</b>	<b>5,964,629</b>	<b>56.2%</b>	<b>43.4%</b>	<b>70.3%</b>	<b>64.8%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Direct Patient Related Expenses</b>											
Ambulance	21,233	3,484	47,384	72,111	0.7%	0.5%	0.4%	0.9%	0.0%	0.0%	0.0%
Bio Hazardous	207	-	207	414	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Continuous Care	1,829	-	-	1,829	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dietary & Dietary Labor	-	-	58,732	58,732	0.6%	0.0%	0.0%	1.1%	0.0%	0.0%	0.0%
DME	211,840	101,762	50,000	363,602	3.4%	4.7%	10.8%	1.0%	0.0%	0.0%	0.0%
ER	1,562	599	1,038	3,198	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Food & Kitchen Labor	-	-	75,000	75,000	0.7%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%
Imaging	14,748	-	4,596	19,344	0.2%	0.3%	0.0%	0.1%	0.0%	0.0%	0.0%
Lab	3,763	-	1,871	5,634	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Linen	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Medical Supplies	107,944	-	100,000	207,944	2.0%	2.4%	0.0%	1.9%	0.0%	0.0%	0.0%
Mileage	178,577	64,944	58,080	301,601	2.8%	4.0%	6.9%	1.1%	0.0%	0.0%	0.0%
Mobile Phone	16,192	1,978	7,985	26,156	0.2%	0.4%	0.2%	0.2%	0.0%	0.0%	0.0%
Other	90	-	90	180	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outpatient	2,977	-	2,977	5,955	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
Oxygen (for Unit Only)	-	-	23,000	23,000	0.2%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%
Pagers	3,757	499	3,268	7,524	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Pharmacy	557,827	-	233,672	791,499	7.5%	12.4%	0.0%	4.5%	0.0%	0.0%	0.0%
Therapies	95,531	56	41,973	137,560	1.3%	2.1%	0.0%	0.8%	0.0%	0.0%	0.0%
Therapies Chemo	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapies IV/Biological	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapies Labor	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through Residual	(3,962)	-	-	(3,962)	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>1,214,115</b>	<b>173,322</b>	<b>709,875</b>	<b>2,097,312</b>	<b>19.8%</b>	<b>26.9%</b>	<b>18.4%</b>	<b>13.7%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Direct Expense</b>	<b>3,171,440</b>	<b>835,734</b>	<b>4,054,767</b>	<b>8,061,941</b>	<b>76.0%</b>	<b>70.4%</b>	<b>88.7%</b>	<b>78.5%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Allocation based on this System	1,551,469	123,917	133,263	1,808,649	17.0%	34.4%	13.1%	2.6%	30.0%	0.0%	18.0%
<div style="border: 1px solid black; padding: 5px; display: inline-block;">                     This percentage is broken into more detail in the Analysis of Indirect Costs Report.                 </div>											
Total of Direct and Indirect	4,722,909	959,652	4,188,030	9,870,591	93.0%	104.8%	101.8%	81.1%	30.0%	0.0%	18.0%
<b>Operational Net Gain or Loss Percentage based on Net Revenue</b>					<b>7.0%</b>	<b>-4.8%</b>	<b>-1.8%</b>	<b>18.9%</b>	<b>70.0%</b>	<b>0.0%</b>	<b>82.0%</b>

Segment Contribution

Traceable Net Revenue	100.0%	100.0%	100.0%
Less Direct Costs	70.4%	88.7%	78.5%
Contribution	29.6%	11.3%	21.5%
Less Allocation	34.4%	13.1%	2.6%
Residual Income	-4.8%	-1.8%	18.9%

7/16/2007

### Hospice Direct Labor Percent of Net Revenue



### Hospice Direct Patient Related Percent of Net Revenue

