The MVIB Benchmarking System Manual 22.0

Revolutionizing Benchmarking and the Way Hospices Manage!

Multi-View Incorporated Benchmarking
https://mvib.net/ 772-589-9811

Overview

The Benchmarking System tracks over 900 operational elements of a hospice. With the press of a button or a simple cut and paste, a hospice can know the critical financial factors needed for managing, planning, and monitoring operations, as well as having the ability to compare performance with other hospices.

The Benchmarking System is made up of 4 different applications:

- The **Management Application** (**MA**) – This application is the heart of the system. It allows a hospice to quickly bring together its statistical and financial data to provide meaningful management reports. This system will also allow you to produce a data Upload to submit via email for MVIB to review and load to the Master Data Set.
- The **Alerts Utility/Validator** – This application evaluates the Upload data that is submitted. It tests data for internal consistency and reasonableness. The data that is accepted is then included in the Master Data Set (MDS). Please allow two business days for our staff to process your data and load it to the MDS.
- The **Master Data Set** – This is the data repository. All of the data transmitted and passed evaluation by the Alerts Utility is included in the Master Data Set.
- The **Benchmarking Application** (**BA**) – This application is installed on a hospice's network to allow a hospice to compare its data to other hospices based on the criteria selected. When a user specifies criteria in the BA, the application accesses the Master Data Set via the internet, and the query results are reported and saved. In addition to benchmark reporting, the application offers summary reporting that allows a hospice to see its operations compared indirectly to other hospices in an attractive graphical representation.

Your information is held in strict confidence! We do not share it directly with any other organizations or individuals. It may only be shared indirectly through our benchmarking efforts that help to benefit all hospices we serve. No specific reference is ever directed towards any client unless the hospice has consented to such reference.

Purpose of the System

The primary purpose of the Benchmarking System is to provide a hospice with a set of meaningful management reports that can be used regularly to enable the intelligent direction of energy and resources based on precise information. This set of reports has proven to be very effective with hundreds of hospices of all sizes and compositions.

The secondary purpose of the system is to automate benchmarking whereby a hospice can compare its performance to other hospices with minimal effort. For benchmarking, we suggest that each hospice email its data as often as desired, but at least quarterly. We will validate the data and, if it is acceptable, post it to the Master Data Set. You can then access the data with the Benchmarking Application, where your data is compared to other programs based on the criteria you define. Over 900 data points are benchmarked in the system.

MVIB has created the system and will train you to use it, but ultimately, you determine the benefits derived. Within a few work hours, you will have this system up and running. It is an example of spending a little time to get a big payoff, and the time required to interpret the results takes more time. However, if you devote the necessary time to understand the system, it will provide long-term benefits that will save hundreds of hours and thousands of dollars, all for a few hours of effort.

The system has a proven track record of accuracy and reliability. Of course, like any system, the underlying data must be sound and accurate. However, even in the case of "dirty data," the system can quickly detect problem areas and even has provisions to deal with "bad" data so that decisions can still be made.

The Benchmarking System provides a hospice with a multi-dimensional perspective of its operations. Multi-dimensional perspectives are needed for intelligent decision-making, as a single view may not show problem areas or give enough information to make sound judgments.

Access to the system

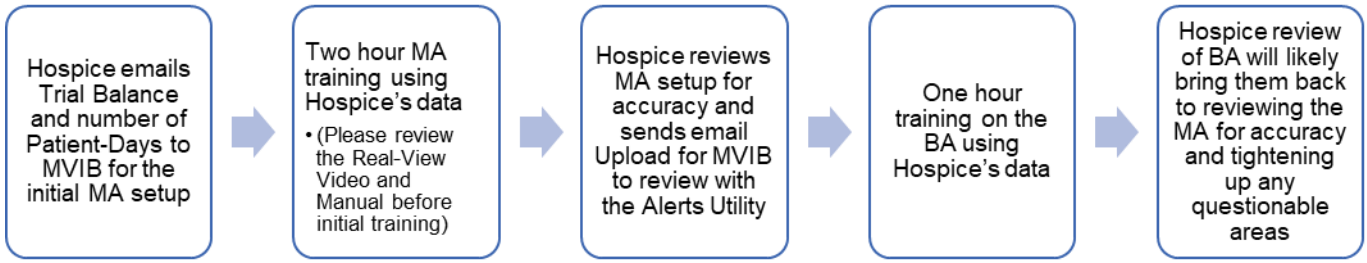
Management Application

The Management Application is an Excel-based application that MVIB will do the initial setup of the file and then hand it over to the organization to manage and update. Training on how to configure and use the system is provided along with unlimited technical support. Data can be automatically extracted or manually imported from your accounting system thus eliminating manual entry or the completion of forms. Regardless of the brand of the accounting system or its configuration, the Management Application extracts and groups your data into standardized and meaningful reports based on time-proven management best practices. At present, over 900 data points are captured.

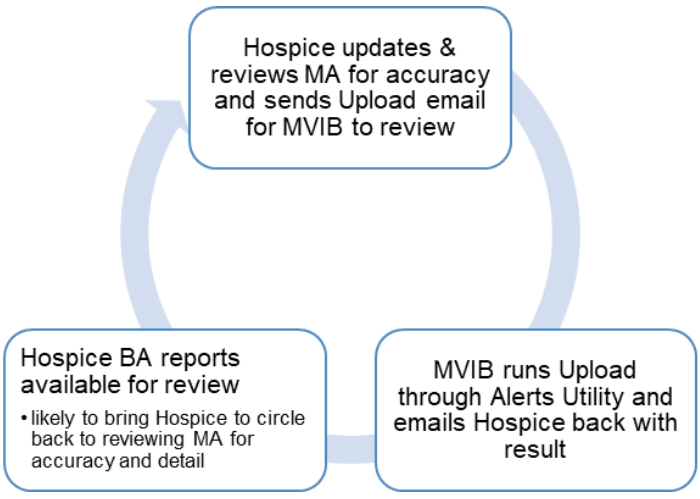
Benchmarking Application

The Benchmarking Application is a program that can be downloaded from the MVIB website on anyone's computer. The data that is acceptable from a MA upload is then posted to the Master Data Set and is available to be queried with the Benchmarking Application whereby a Hospice can input the criteria it wants to compare its performance against, press a button, and the data is pulled from the Master Data Set. A Hospice can perform an unlimited number of queries and each query is kept intact for further analysis if desired. A Hospice can specify the state, region, service area type, ADC size, composition, or other comparison criteria. The Master Data Set can also be queried by members of state or other associations via special association codes that limit viewing to all except its members. Enter the Benchmark Application (BA) and input the criteria you want to retrieve from the Master Data Set.

System Initial Setup



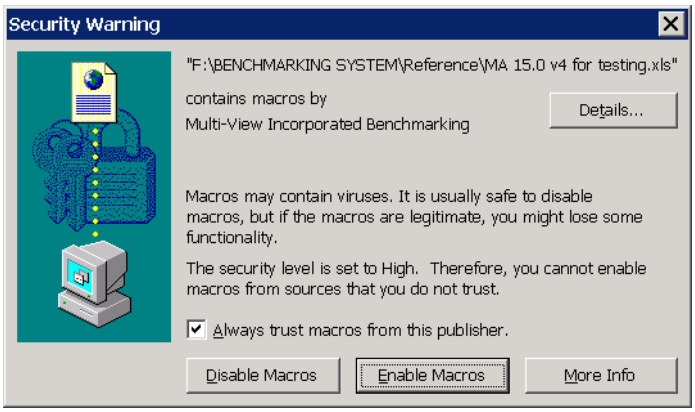
System Process after Setup Complete



At any time, the Upload data in the system can be emailed to MVIB. It is important that the results be e-mailed regularly, we recommend at least every quarter, if not monthly. It takes 2 business days for our staff to review the results with the Alerts Utility/Validator and email comments back to your hospice. At that time you can communicate with your hospice team that the most recent data is ready to be looked at in the BA. We can then provide professional commentary and interpretation or other assistance as needed.

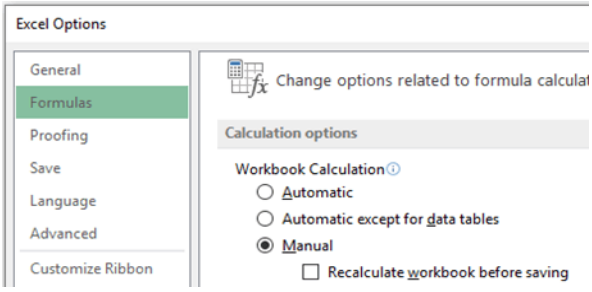
Basics and F9

Note on F9: *F9 is an add-in program for Excel that simplifies the use of this system and enables the creation of automated reports in a familiar Excel environment. Additionally, a set of statistical accounts (STATCO) can be created in your accounting system that would allow for the elimination of manual entry of statistics. F9 works with CYMA, Dynamics, MAS90, and many other popular accounting systems. For more information on F9, contact MVI or see https://www.f9.com. MVI is an authorized F9 Dealer.*



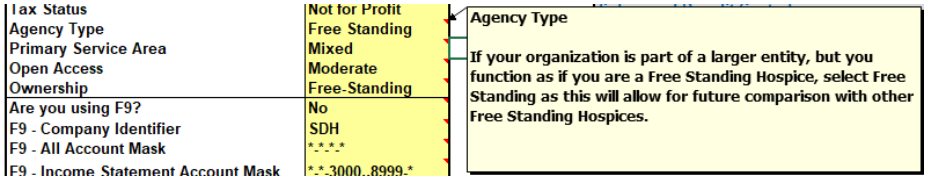
Macro Security

We use Visual Basic for quite a few features in the system. In order for you to have the option of allowing all of our features, Excel must have the Macro Security set to Medium or High by going to the Excel Options/Trust Center Settings/Macro Settings. Then close out of Excel to set the new security level and opening up the MA you can choose the "Always trust macros..." box. We digitally sign our Visual Basic code with VeriSign to prevent tampering with the code. Checking "Always trust…" will prevent this security warning in the future.



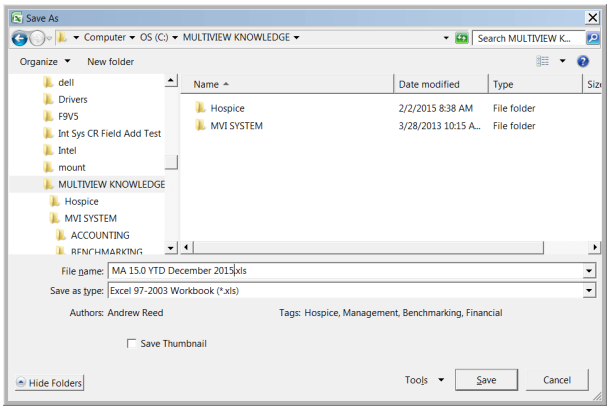
Manual Calculation

By default, Excel is set to calculate automatically every time you select the ENTER key. The MA can take 5-10 seconds to calculate so it is highly recommended to set the calculation to Manual by going to Tools/Options/Calculation tab.



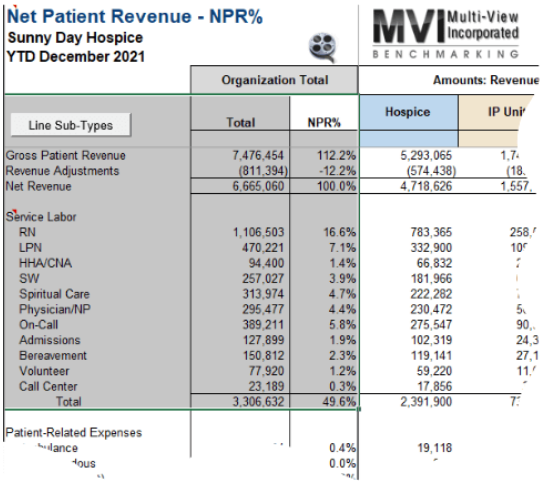
Yellow Cells and Comment Indicator

Any area that you can enter information into the MA will be formatted with a yellow cell background. Also, anywhere that you see the Comment Indicator (red corner bracket) you can mouse-over the field to display the associated comment.



Saving Multiple Copies

Many hospices have found it best to save off a copy of the MA for each month for reference and backup purposes. We highly recommend keeping the original name and version number and simply add the time period. Creating an MVI Folder is an excellent idea for maintaining your work.



Modifications to Reports

While you are unable to structurally modify the original report, you are able to copy the report or a specific portion of the report to perform such operations creating additional calculations or adding to a PowerPoint presentation…Simply select the area you desire to bring over, open up a new workbook, Copy and Paste. You may also want to try experimenting with the Paste Special function. Charts may also be brought over by highlighting the area around the chart when doing the copy function.

Using the Management Application (MA)

The Management Application is designed to capture your financial information using an Import method (copy & paste yourself) or the F9 method (automatically from your Accounting System using the F9 add-in program). By the time we do the initial 1-2 hour training of the MA, our staff will have lined up the system about 80-90% of the way or as much as possible depending on the clarity of your chart of accounts. So the organization can focus on reviewing for accuracy instead of setting up the system from scratch.

Instructions Tab

Has the basic steps to update the MA that are hyperlinked to their corresponding location within the file.

Education Tab

Has a hyperlinked list of all the resources available on our website, including real-views, manuals and multi-pedias.

Setup Tab

Company Information	
Company	Sunny Day Hospice
Multi-View Client ID Number	8888
Hospice Locations	3
Your State	**FL**
Service Area Population	125,000
Fiscal Year End	December
Tax Status	**Not for Profit**
Agency Type	**Free Standing**
Primary Service Area	**Mixed**
Open Access	**Moderate**
Ownership	**Free-Standing**
Are you using F9?	No
F9 - Company Identifier	SDH
F9 - All Account Mask	*-*-*-*
F9 - Income Statement Account Mask	*-*-3000..8999-*
Are you using a Statistical Company?	No
ID of your Statistical Company	SDH
Type - Budget or Transactions	Transactions
Account Lineup Allocation (Advanced)	No
Advanced Segments	No
Advanced Segments - Segment Total	3

General Information

This area is mostly one time setup information about your Organization.

Vendors and Model		
Vendors		**Rating**
Pharmacy Vendor	**Wise Hospice Options**	**10**
DME Vendor	**Local Vendor**	**6**
Medical Supplies Vendor	**Other**	**5**
Payroll Vendor		
EMR/Patient System	**Suncoast**	**10**
Accounting System	**CYMA**	**8**
Donor System	**Donor Express**	**10**
Mobile Phone Service	**Verizon**	**5**
Landline Phone Service/System	**AT&T**	**3**
Health Insurance	**BC/BS**	**4**
Retirement Insurance	**State Farm**	**5**
Business Insurance	**Local Vendor**	**6**
Business Consulting	**None**	**7**
Clinical Documentation Consulting	**Weatherbee Resources**	**10**
Hiring/People Evaluation System	**Myers Briggs**	**6**
Billing Consulting Services	**None**	**8**
MVI Overall - All Companies		8
Tough Training Programs - MVI		8
Accounting Operations Support - MVIS		7
Cost Reporting - MVIS		8
Magic - MVI		7
Benchmarking - MVIB		10

Model	
Remote Field Devices	**No**
Web Based PC System(s)	**In-house**
Accreditation	**JCAHO**
MAC/Fiscal Intermediary	**Palmetto**
Certificate of Need	**Yes**
Special Groups / Memberships	**NHPCO**
MODEL Approach	Full-Immersion
Cancer Mix	**70.0%**
Facility Mix	20.0%
Facility Team Patient-Days %	**15.0%**
Crisis Care % Served	**2.0%**
On-Call Practice	**Regular Only**
Physician/NP Practice	**Staff Physician**
Clinical Model of Care	**Shared**
Mileage Rate	$0.25
Mileage Practice	**Fleet Vehicle Mix**
Incentive Compensation for Marketing %	**2.0%**
Development Signature Programs	3
Volunteer %	6.0%
Call Center Practice	
Telehealth Practice	

Vendors & Model Information

Many of these items either come over to the BA as a data point for comparison or selectable query options to narrow down organizations to compare with.

Extracurricular Type	Extracurricular Name
Fundraising - Bake	Bake Sale
Fundraising - Bike	Bike-A-Thon
Fundraising - Butterfly	Butterfly Release
Fundraising - Golf	Golf-A-Thon
Fundraising - Grants	Grants - Fundraising
Fundraising - Tree of Lights	Tree of Lights
Program - Grants	Grants - Program
Program - Kids Camp	Kids Camp
Program - Pediatric	Pediatric
Program - Thrift Store	Thrift Store
Program - Other	
Program - Other	Program 2
Program - Other	Program 3
Program - Other	Program 4
Program - Other	Program 5
Program - Other	Program 6

Extracurricular Programs

This is an important area as the goal is to not mix extracurricular programs in with the actual hospice amounts. Entering your Name of Program and recalculating the MA will allow you to select your program on the Account Lineup tab.

Import Tab Lineup	
Account Number Column	Column.B
Description Column	Column.B
Amount Column	Column.A
Credit Amount Column	Column.E

Import Tab Lineup Logic

For Import users, this area tells the MA what column each item is on the Import tab. If you have a Trial Balance with a single column amount (not debit and credit), you will set the Credit Amount Column to an unused column. Updating the Import tab is done by simply clearing out the old data and pasting the new Trial Balance.

Controls Tab

Financial Period	
Year	2021
Period Specifier	YTD December

Period Specifier

The Year and Period calls will be modified on a monthly basis as they update your report headers.

Segment Name		Update Segment Colors
Hospice		
Business Type		Segment Color
Hospice		
Statistics	Patient-Days Patients Served	ALOS MLOS
	40,000 500	32 34
Direct Service Labor	Visits	Visit-Hours
RN	7,500	20,000
LPN	7,000	15,000
HHA/CNA	10,000	12,000
SW	3,000	4,000
Spiritual Care	1,500	1,800
Physician/NP	1,000	2,000
On-Call	2,000	3,000
Admissions	6,000	6,200
Bereavement	1,000	900
Volunteer	140	150
Totals	39,140	65,050

Statistical Elements

The system tracks 4 segments separately…Hospice, IP Unit, Palliative Care, and Home Health. There is an area for each segment to enter statistics. The **Patient-Days is a mandatory statistic** as many calculations are done against this. The Visit statistics are optional, however will give you some extra reports and calculations if entered. If you maintain a STATCO to track statistics, enter your F9 formula straight into the yellow cells.

Model Key Life Indicators		
Item (Selectable)	Amount / Model	MVI Model
Days Cash on Hand	132 / --------	180
Days in AR	98.8 / --------	45
Net Operational Income	1.7% / -67.8%	12.5%
Indirect Costs NPR%	21.7% / 47.3%	33.0%
Hospice NPR%	1.4% / -18.0%	12.5%
Breakeven ADC	173 / --------	--------
Volunteers %	6.0% / --------	15.0%

Model Key Life Indicators

Primary key point indicators from a high-end perspective. There are 12 options available for the seven lines to customize the key points to what you want to focus on.

(Problem areas appear in RED)

Net Income Control	
Calculated from this System	-184,432.28
BE and CM Report Total	-184,432.28
Trial Balance Net Income	-184,432.28
Difference in System and Trial Balance	0.00
F9 Calculation	0.00
Trial Balance Control	
Does the System Trial Balance Net to Zero?	0.00
Does your F9 Trial Balance Net to Zero?	0.00

Controls

This box will help identify any balance issues within the MA. ***The most common balance issues are from adding a new account in your Accounting System but not including it on the Account Lineup tab.***

Import Tie-Out

This tab is used to compare all accounts on your Import Tab with the Account Lineup Tab. If using F9, ignore this tab and Analyze the Account Lineup Tab.
If FALSE displays in the Evaluation column for any row and the GL column is blank, make sure that account is included in the Account Lineup Tab.
If FALSE displays and the Trial Balance amount is double the Import column amount, make sure that account is not included twice on the Account Lineup Tab.

Controls: $ 0.00 $ 0.00

Account	Description	From GL	From Import	Evaluation
0-00-0500-00	Petty Cash	150.00	150.00	TRUE
0-00-1000-07	Bank Account 3	5,620.78	5,620.78	TRUE
0-00-1000-00	Operating Account	125,492.11	125,492.11	TRUE
0-00-1000-05	Bank Account	15,462.41	15,462.41	TRUE

Import User Balance Issues

For Import users the Import Tie-Out tab can quickly alert you to the balance issues. You can filter the Evaluation column for "False" and all accounts that do not match balances between the accounts on the Import tab and the Account Lineup will display.

Account Lineup

Sort | Drill-Down | Default Formatting | Go to Top | Clear Filters | Find Duplicates | Go to Bottom

Paste the account number and
Using the drop-down boxes, sel
are Origin, Category, Type and
The classifications determine w
functions to sort by segments. U

F9 Balance: F9 Not Used

This balance should equal zero since it should match the Trial Balance. When performing the F9 Analyze function all accounts should be counted twice if included on this tab. Ignore if not using F9.

Trial Balance Amount	Account			
$ 150.00	0-00-0500-00	P		
$ 125,492.11	0-00-1000-00	O		
$ 15,462.41	0-00-1000-05	B		
$ 6,514.83	0-00-1000-06	B		
$ 5,620.78	0-00-1000-07	Bank Account 3	BS	Balance Sheet Assets
$ 9,444.57	0-00-1000-08	Bank Account 4	BS	Balance Sheet Assets

F9 User Balance Issues

F9 users should be familiar with the Analyze function. Performing the Analyze on the Account Lineup tab will quickly identify accounts that are not counted twice (magic number for all accounts). You can do a copy paste from the Analyze results tab to the Account Lineup tab to assist with updating the MA.

Benchmark Upload E-Mail

Automatic Upload | Manual Upload

E-mail the Upload

The Automatic button create a copy of the upload tab, attach it to an email and send it us processing.
The Manual button will create a copy of the upload tab for you. *However*, you will need to attach it to an email and send it to benchmark@mvib.net.

Hello David,

-

Thank you for submitting your Upload! It has been processed with our Alerts Utility and the following items were flagged. Items starting with "EXCLUDED" have NOT been loaded and will NOT appear on your BA reports. EXCLUDED items with a zero amount are present where we recommend having detail. It is common for a hospice to have EXCLUDED amounts when first starting the system.

We appreciate you keeping your hospice information up to date!

-

Special Group ,NHPCO,
Period submitted: YTD December 2021

-

- _____FINANCIAL AMOUNTS_____
- EXCLUDED - BS Payroll = $26803/ADC. Exceeds High Parameter.
- EXCLUDED - Debt to Equity = 19.4. Exceeds High Parameter.
- EXCLUDED - Dietary NPR = 3.41% Net Revenue. Exceeds High Parameter.
- EXCLUDED - Dietary Service Line NPR = 3.41% Net Revenue. Exceeds High Parameter.

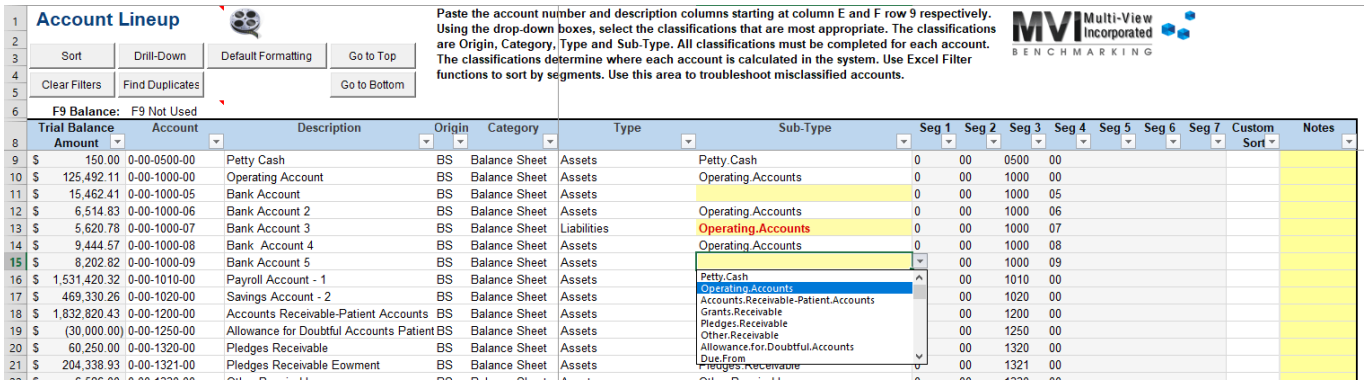
Validator Results

Within two business days from when MVIB receives your email Upload file, we process it with our Alerts Utility, email flagged items back to you and load the accepted data to our database.

The email consists of items that were flagged for *either* being so high/low that we feel you should be aware of it *or* too questionable high/low for us to load into our database – *these items will flag as "EXCLUDED"*

Account Lineup and Basic Allocation

This is a critical one as it determines where every account is being represented on the reports. Although we will perform the initial lineup, **it is crucial that you are comfortable with this area and review it for accuracy!**



Account Lineup

Sort | Drill-Down | Default Formatting | Go to Top | Clear Filters | Find Duplicates | Go to Bottom

F9 Balance: F9 Not Used

Paste the account number and description columns starting at column E and F row 9 respectively. Using the drop-down boxes, select the classifications that are most appropriate. The classifications are Origin, Category, Type and Sub-Type. All classifications must be completed for each account. The classifications determine where each account is calculated in the system. Use Excel Filter functions to sort by segments. Use this area to troubleshoot misclassified accounts.

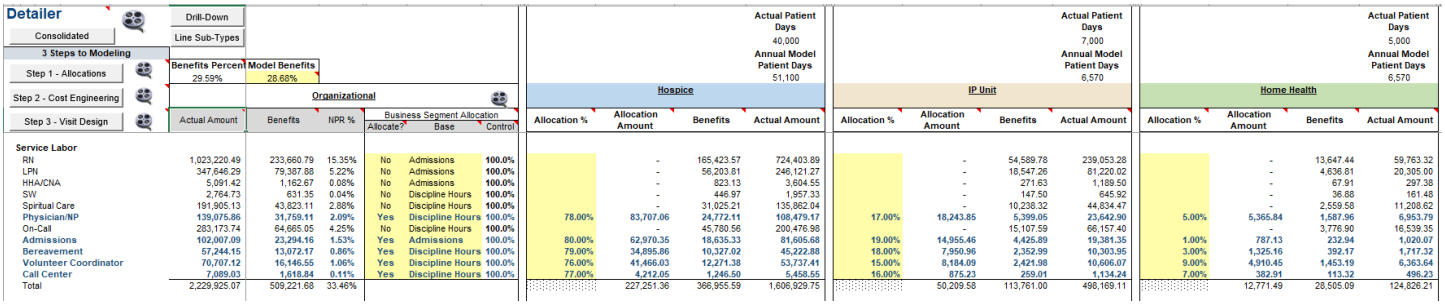
Multi-View Incorporated BENCHMARKING

Trial Balance Amount	Account	Description	Origin	Category	Type	Sub-Type	Seg 1	Seg 2	Seg 3	Seg 4	Seg 5	Seg 6	Seg 7	Custom Sort	Notes
$ 150.00	0-00-0500-00	Petty Cash	BS	Balance Sheet	Assets	Petty.Cash	0	00	0500	00					
$ 125,492.11	0-00-1000-00	Operating Account	BS	Balance Sheet	Assets	Operating.Accounts	0	00	1000	00					
$ 15,462.41	0-00-1000-05	Bank Account	BS	Balance Sheet	Assets		0	00	1000	05					
$ 6,514.83	0-00-1000-06	Bank Account 2	BS	Balance Sheet	Assets	Operating.Accounts	0	00	1000	06					
$ 5,620.78	0-00-1000-07	Bank Account 3	BS	Balance Sheet	Liabilities	Operating.Accounts	0	00	1000	07					
$ 9,444.57	0-00-1000-08	Bank Account 4	BS	Balance Sheet	Assets	Operating.Accounts	0	00	1000	08					
$ 8,202.82	0-00-1000-09	Bank Account 5	BS	Balance Sheet	Assets		0	00	1000	09					
$ 1,531,420.32	0-00-1010-00	Payroll Account - 1	BS	Balance Sheet	Assets			00	1010	00					
$ 469,330.26	0-00-1020-00	Savings Account - 2	BS	Balance Sheet	Assets			00	1020	00					
$ 1,832,820.43	0-00-1200-00	Accounts Receivable-Patient Accounts	BS	Balance Sheet	Assets			00	1200	00					
$ (30,000.00)	0-00-1250-00	Allowance for Doubtful Accounts Patient	BS	Balance Sheet	Assets			00	1250	00					
$ 60,250.00	0-00-1320-00	Pledges Receivable	BS	Balance Sheet	Assets			00	1320	00					
$ 204,338.93	0-00-1321-00	Pledges Receivable Eowment	BS	Balance Sheet	Assets			00	1321	00					

Petty.Cash
Operating.Accounts
Accounts.Receivable-Patient.Accounts
Grants.Receivable
Pledges.Receivable
Other.Receivable
Allowance.for.Doubtful.Accounts
Due.From

Account Lineup Tab

The cells are formatted to assist identifying problem areas. On the sample above row 11 is missing the Sub-Type and as such the account will not be represented on the MA. Row 13 illustrates that there are no Operating Accounts Sub-Type for the Liabilities Type. Switching the Type from Liabilities to Assets will automatically clear out the alert. Row 15 is an illustration of the options available when the Type Assets is chosen. New accounts may be added to the bottom of the list and sorted using the "Sort" button at the top left. Classification cells can be updated quickly by using the filters to work on a specific area of your Chart of Accounts. The Definitions of Account Sub-Types and the Type Logic sheets are an excellent reference when getting familiar with the MA and we highly recommend having a copy on hand when working on the MA.



Detailer

Consolidated | Drill-Down | Line Sub-Types

3 Steps to Modeling
Step 1 - Allocations
Step 2 - Cost Engineering
Step 3 - Visit Design

Benefits Percent 29.59% | Model Benefits 28.68%

Organizational

	Actual Amount	Benefits	NPR %	Allocate?	Business Segment Allocation Base	Control
Service Labor						
RN	1,023,220.49	233,660.79	15.35%	No	Admissions	100.0%
LPN	347,646.29	79,387.88	5.22%	No	Admissions	100.0%
HHA/CNA	5,091.42	1,162.67	0.08%	No	Admissions	100.0%
SW	2,764.73	631.35	0.04%	No	Discipline Hours	100.0%
Spiritual Care	191,905.13	43,823.11	2.88%	No	Discipline Hours	100.0%
Physician/NP	139,075.86	31,759.11	2.09%	Yes	Discipline Hours	100.0%
On-Call	283,173.74	64,665.05	4.25%	No	Discipline Hours	100.0%
Admissions	102,007.09	23,294.16	1.53%	Yes	Admissions	100.0%
Bereavement	57,244.15	13,072.17	0.86%	Yes	Discipline Hours	100.0%
Volunteer Coordinator	70,707.12	16,146.55	1.06%	Yes	Discipline Hours	100.0%
Call Center	7,089.03	1,618.84	0.11%	Yes	Discipline Hours	100.0%
Total	2,229,925.07	509,221.68	33.46%			

Actual Patient Days 40,000 | Annual Model Patient Days 51,100

Hospice

Allocation %	Allocation Amount	Benefits	Actual Amount
	-	165,423.57	724,403.89
	-	56,203.81	246,121.27
	-	823.13	3,604.55
	-	446.97	1,957.33
	-	31,025.21	135,862.04
78.00%	83,707.06	24,772.11	108,479.17
	-	45,780.56	200,476.98
80.00%	62,970.35	18,635.33	81,606.68
79.00%	34,895.86	10,327.02	45,222.88
76.00%	41,466.03	12,271.38	53,737.41
77.00%	4,212.05	1,246.50	5,458.55
	227,251.36	366,955.59	1,606,929.75

Actual Patient Days 7,000 | Annual Model Patient Days 6,570

IP Unit

Allocation %	Allocation Amount	Benefits	Actual Amount
	-	54,589.78	239,053.28
	-	18,547.26	81,220.02
	-	271.63	1,189.50
	-	147.50	645.92
	-	10,238.32	44,834.47
17.00%	18,243.85	5,399.05	23,642.90
	-	15,107.59	66,157.40
19.00%	14,955.46	4,425.89	19,381.35
18.00%	7,950.96	2,352.99	10,303.95
15.00%	8,184.09	2,421.98	10,606.07
16.00%	875.23	259.01	1,134.24
	50,209.58	113,761.00	498,169.11

Actual Patient Days 5,000 | Annual Model Patient Days 6,570

Home Health

Allocation %	Allocation Amount	Benefits	Actual Amount
	-	13,647.44	59,763.32
	-	4,636.81	20,305.00
	-	67.91	297.38
	-	36.88	161.48
	-	2,559.58	11,208.62
5.00%	5,365.84	1,587.96	6,953.79
	-	3,776.90	16,539.35
1.00%	787.13	232.94	1,020.07
3.00%	1,325.16	392.17	1,717.32
9.00%	4,910.45	1,453.19	6,363.64
7.00%	382.91	113.32	496.23
	12,771.49	28,505.09	124,826.21

Basic Allocation

The purpose of this function in the MA is to allocate amounts between the Hospice, IP Unit, Palliative Care, Home Health, or Extracurricular programs business segments. This may or may not be a feature you used depending on whether or not you have the detail already in your Chart of Accounts. The typical thought process to this will be as follows:

Is the line item already being allocated on my Trial Balance?

- If **YES** → Set the "Allocate Line" to "*No*"
  - ⇨ The system will take the amount directly as you have setup on the Account Lineup tab.
- If **NO** → Set the "Allocate Line" to "*Yes*" and enter the percent to be allocated to each of the segments
  - ⇨ The system will now use this amount on the reports.

Primary Reports

All of the reports in the MA have detailed comments available by doing a mouse-over on the report header. The best way to become familiar with the reports is to take a little time to review your amounts on the reports. When getting started, we recommend that you familiarize yourself with several primary reports.

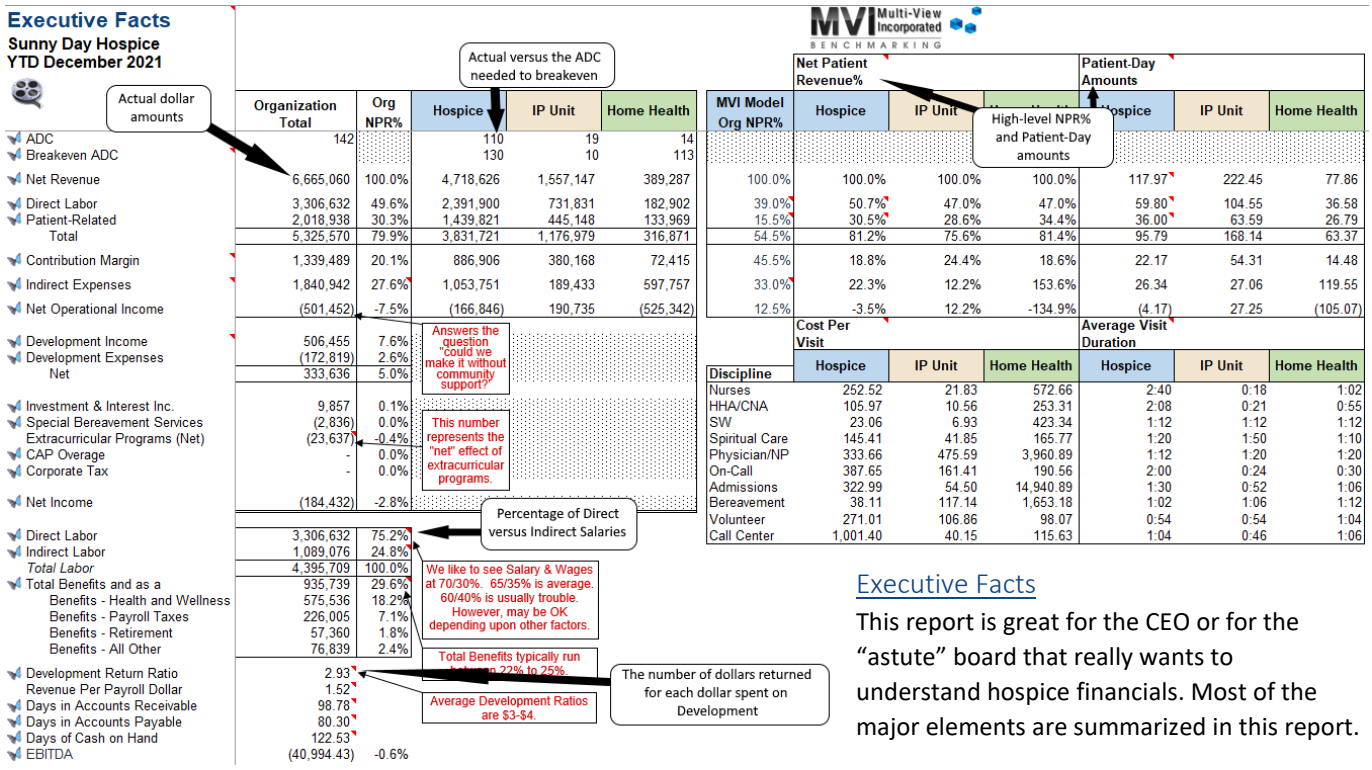
Executive Facts – a condensed overview of the organization in a one-page format

Breakeven and Contribution Margin Report – detail calculation of breakeven patient-days & ADC and contribution margin

Net Patient Revenue Cost % Report – a report showing operating expenses on a percentage of Net Patient Revenue basis

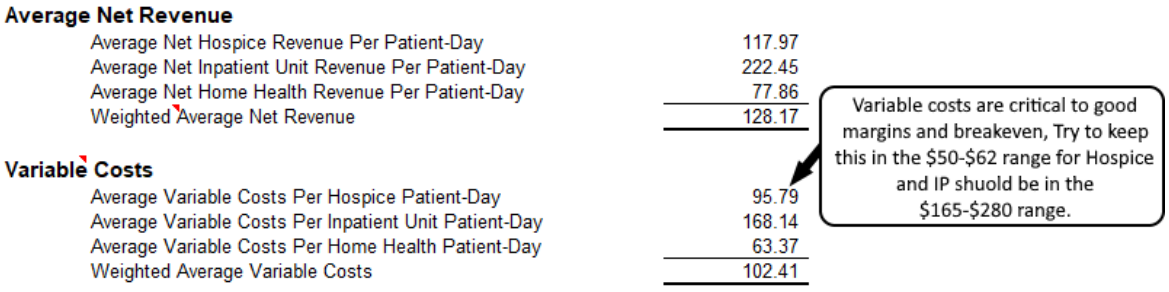
Patient-Days Cost Report – a report showing operating expenses on a Per Patient-Day basis

Indirect Analysis – a report focused on Indirect Labor, Operational, and Facility-related cost detail



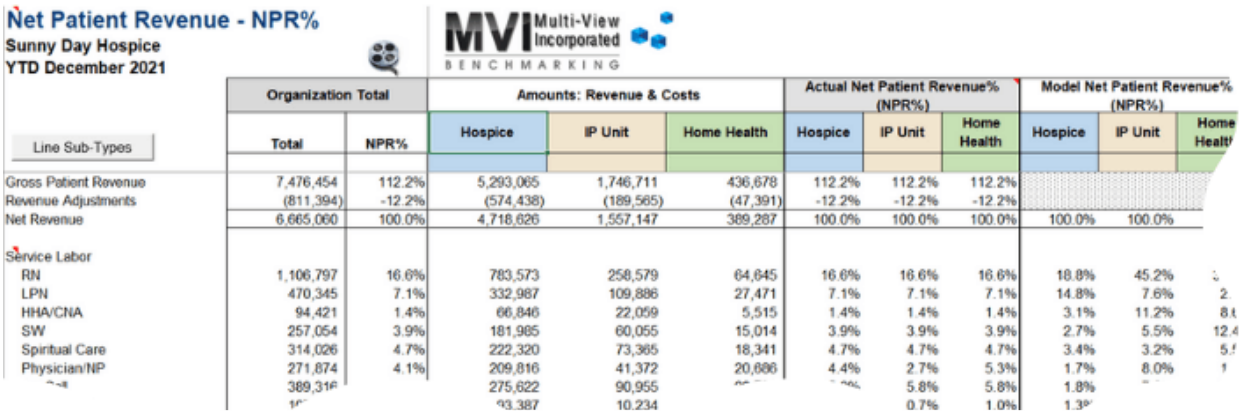
Executive Facts

This report is great for the CEO or for the "astute" board that really wants to understand hospice financials. Most of the major elements are summarized in this report.



Breakeven and Contribution Margin Report

It is the spread between your Average Net Patient Revenue and your Average Variable costs that matters. The larger your spread, the healthier your hospice is from an operational standpoint. The smaller the spread, the more you will need community support. If your variable costs exceed your Average Revenue, you're in serious trouble and your survival is questionable unless you have incredible funding sources other than Patient Revenue.



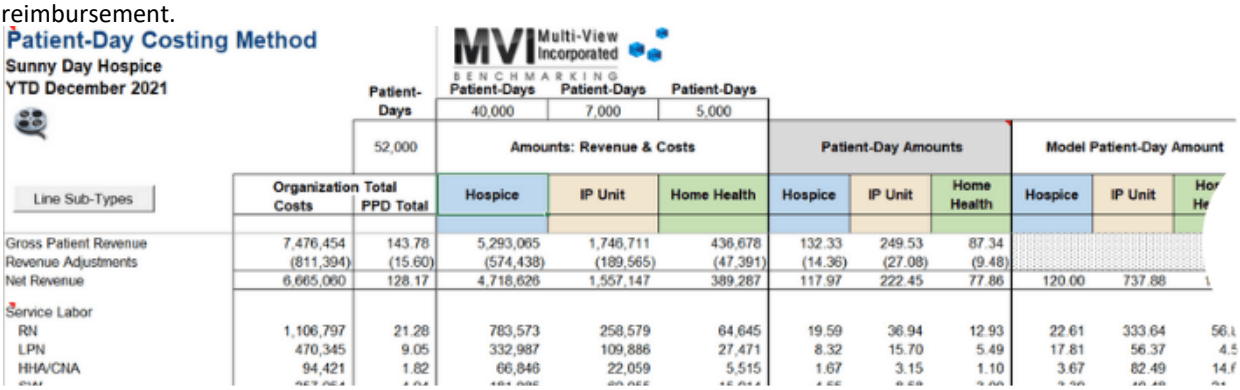
Net Patient Revenue - NPR%
Sunny Day Hospice
YTD December 2021

MVI Multi-View Incorporated BENCHMARKING

Line Sub-Types	Organization Total		Amounts: Revenue & Costs			Actual Net Patient Revenue% (NPR%)			Model Net Patient Revenue% (NPR%)		
	Total	NPR%	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health	Hospice	IP Unit	Home Health
Gross Patient Revenue	7,476,454	112.2%	5,293,065	1,746,711	436,678	112.2%	112.2%	112.2%			
Revenue Adjustments	(811,394)	-12.2%	(574,438)	(189,565)	(47,391)	-12.2%	-12.2%	-12.2%			
Net Revenue	6,665,060	100.0%	4,718,626	1,557,147	389,287	100.0%	100.0%	100.0%	100.0%	100.0%	
Service Labor											
RN	1,106,797	16.6%	783,573	258,579	64,645	16.6%	16.6%	16.6%	18.8%	45.2%	
LPN	470,345	7.1%	332,987	109,886	27,471	7.1%	7.1%	7.1%	14.8%	7.6%	2
HHA/CNA	94,421	1.4%	66,846	22,059	5,515	1.4%	1.4%	1.4%	3.1%	11.2%	8.(
SW	257,054	3.9%	181,985	60,055	15,014	3.9%	3.9%	3.9%	2.7%	5.5%	12.4
Spiritual Care	314,026	4.7%	222,320	73,365	18,341	4.7%	4.7%	4.7%	3.4%	3.2%	5.(
Physician/NP	271,874	4.1%	209,816	41,372	20,686	4.4%	2.7%	5.3%	1.7%	8.0%	
	389,316		275,622	90,955			5.8%	5.8%	1.8%		
			93,387	10,234			0.7%	1.0%	1.3%		

Net Patient Revenue % Report

Net Patient Revenue is extremely useful for gauging your costs as they relate to what you are being paid. It encourages a hospice to live within its net patient revenue. This report is probably the best for comparing hospice operation because it takes into account the difference in regions, especially relating to Direct Labor. Normally, an area with high Direct Labor costs will also have higher reimbursement.



Patient-Day Costing Method
Sunny Day Hospice
YTD December 2021

MVI Multi-View Incorporated BENCHMARKING

Line Sub-Types	Organization Total Costs	Patient-Days 52,000 PPD Total	Patient-Days 40,000 Amounts: Revenue & Costs Hospice	Patient-Days 7,000 IP Unit	Patient-Days 5,000 Home Health	Patient-Day Amounts Hospice	IP Unit	Home Health	Model Patient-Day Amount Hospice	IP Unit	Hor He
Gross Patient Revenue	7,476,454	143.78	5,293,065	1,746,711	436,678	132.33	249.53	87.34			
Revenue Adjustments	(811,394)	(15.60)	(574,438)	(189,565)	(47,391)	(14.36)	(27.08)	(9.48)			
Net Revenue	6,665,060	128.17	4,718,626	1,557,147	389,287	117.97	222.45	77.86	120.00	737.88	
Service Labor											
RN	1,106,797	21.28	783,573	258,579	64,645	19.59	36.94	12.93	22.61	333.64	56.(
LPN	470,345	9.05	332,987	109,886	27,471	8.32	15.70	5.49	17.81	56.37	4.5
HHA/CNA	94,421	1.82	66,846	22,059	5,515	1.67	3.15	1.10	3.67	82.49	14.(

Patient-Day Report

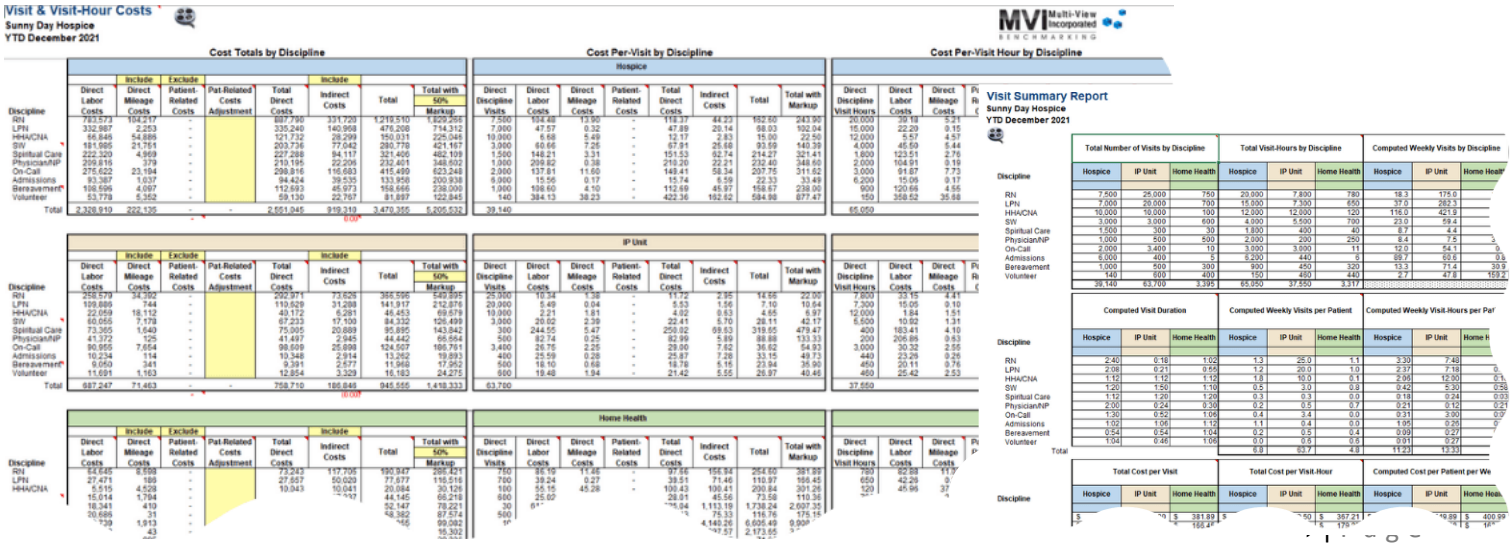
Even though most hospices measure costs using patient-days, realize that it is not advisable for a hospice to totally depend upon patient-day costs for comparison. Percentage of Net Patient Revenue provides a superior view.

Visit Reports

For the Visit Report to calculate, you must first update the Visit and Visit-Hour Information on the Controls tab.
The Visits information should always match the same period as your Trial Balance. Detailed comments are included to walk you through the calculation logic.

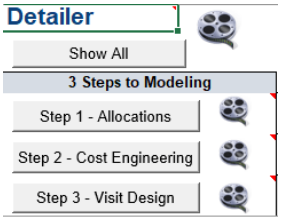
Visit & Visit-Hour Costs – Calculates the Cost per Visit by discipline with optional adjustments to include/exclude Mileage, Patient-Related, and Indirect Costs, along with an adjustable markup percentage

Visit Summary – Summarized one-page report focused on stats directly related to entered Visits and Visit-Hours for each discipline



Cost Engineering

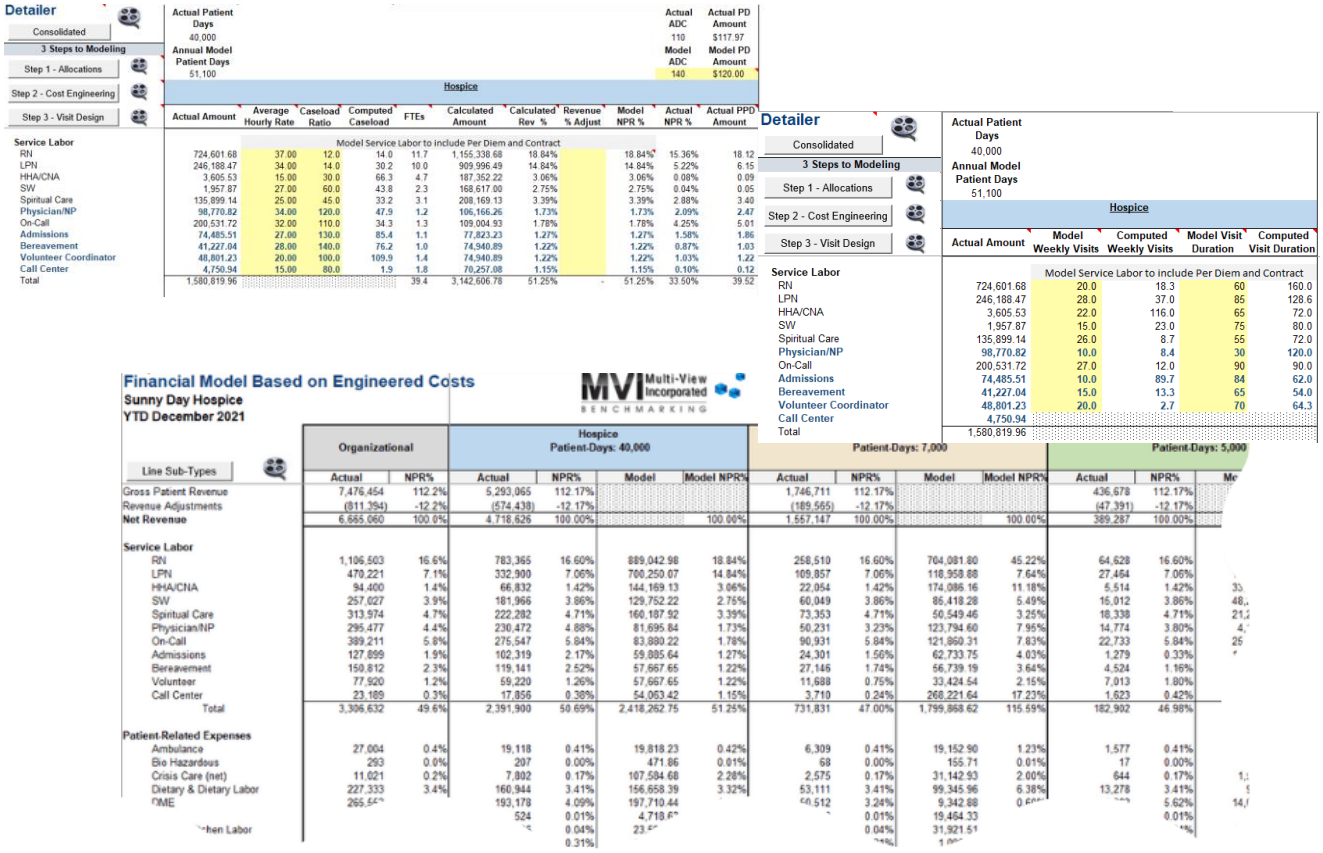
One of the unique features of the system is where the hospice can Model its financial amounts by creating a Flex-Budget. The model NPR% amounts will also update the Patient-Day, Net Revenue %, Modeling Report, Financial Model and Executive Dashboard Reports.



Cost Engineering [Detailer tab (step 2)] – includes a Direct Labor area that helps a hospice arrive at its Percent of Net Revenue amount by entering in Hourly Rate, Hours per Year and Caseload Ratio fields. The Direct Expenses area allows an organization to simply enter the amount they determine to be the standard Percent of Net Revenue amounts for their different business segments. The Indirect Expenses area allows an organization to simply enter the amount they determine the standard Percent of Net Revenue amounts for their whole organization.

Visit Design [Detailer tab (step 3)] – taking the results for Direct Labor from the Detailer tab, this report allows a hospice to compare its Calculated Direct Cost per Visit with Actual results from the Visit Cost tab. Although this calculation is an estimate it is often an eye opener for productivity. Calculating productivity for the clinical disciplines can be difficult. MVI's favorite method is Number of Visits Based on an 8-Hour Day or whatever your typical working day is. However, another useful method can be calculated via the GL. The Modeling Report tab has a box that allows a hospice to adjust the Number of Annual Working Days. With this information, a Calculated Average Visits per Day can be calculated. If the numbers appear weird, perhaps the number of visits are inaccurate, the GL amounts for Salaries are not pure, or a combination of these two. However, if these are even close to being right and your number is still low, you have productivity problems.

Financial Model Report – This report is actually more useful than the Patient-Day Report as it not only provides patient-day amounts, but it also computes a Flex or Variable budget based on your standards in the Cost Engineering section. This allows a hospice to compare its actual performance against its goals.



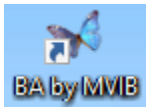
Financial Model Report

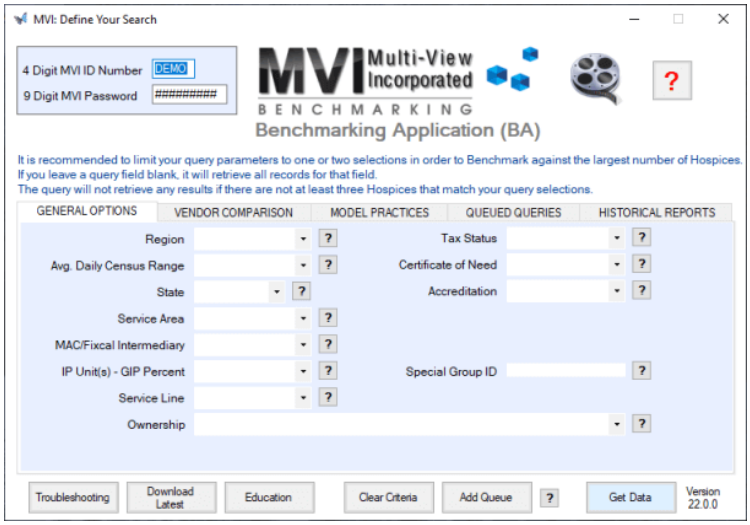
The most financially successful hospices use flex budget systems because they increase and decrease with changes in patient volume. A static budget is good for planning, but they become irrelevant when there are substantial deviations from budget. Because a Flex budget is based on "standard costs" based on your operational ideals, it does not matter if your census increases 50%. The Model approach to the budget will automatically adjust. Then you will be able to easily see if you are "in the model" or "out of the model".

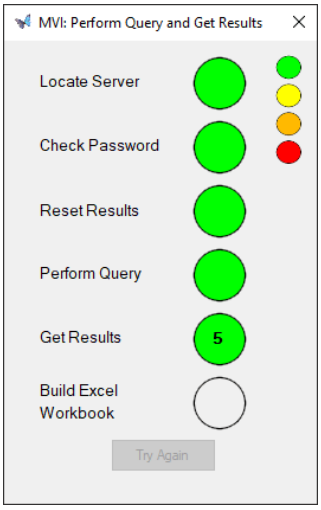
In the partial report view above, you see the actual amounts compared with the amounts computed based on your standards. Large deviations would indicate that your hospice is NOT operating within its own standards.

Using the Benchmarking Application (BA)

The BA is an application that gets installed on each user's PC. The application offers summary reporting called Benchmarking that allows an organization to see its operations compared to other organizations based on selected criteria in an attractive graphical representation. When a user specifies criteria on the BA query window, that application access MVIB's database to produce the results of your most recent email Upload submission. The results of the query are reported and saved directly to the user's PC. To download the BA, please go to our website and select the "Download BA" option.

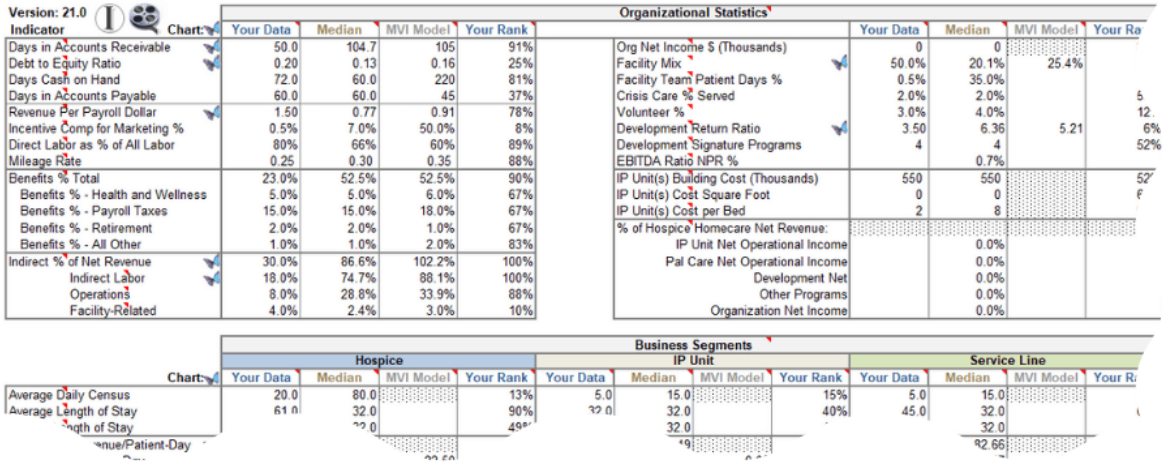






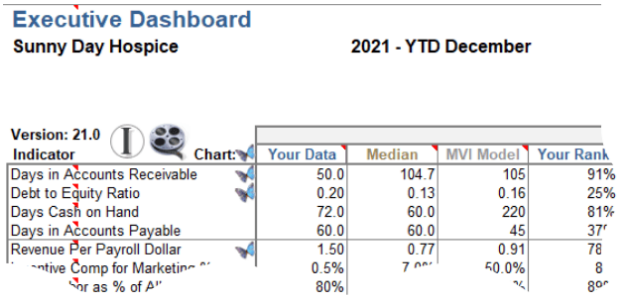
Running the Benchmarking Application

After installing the BA to your local PC, there will be a "BA by MVIB" icon on your desktop. Selecting the icon with produce the "Define Your Search" window. Here you will enter your unique ID and password as provided by MVIB. Leaving the ID to DEMO will allow you to get familiar with the BA report layouts by reviewing demonstration data (note: not real hospice amounts). We recommend running the reports first against ALL regions and ALL ADC ranges as this will provide comparisons with the greatest number of hospices. Of course, you can also run against specific parameters but keep in mind the more items you select, the fewer hospices that will be included for comparison.



Executive Dashboard

The executive Dashboard report is a summary report that enables a decision-maker to get a quick picture of the current status of the hospice. This report was designed for CEOs and other top hospice management. It shows performance measures in both numeric and graphical representations. Selecting the Butterfly icon next to each data point will provide a detailed graph for the specific data point.

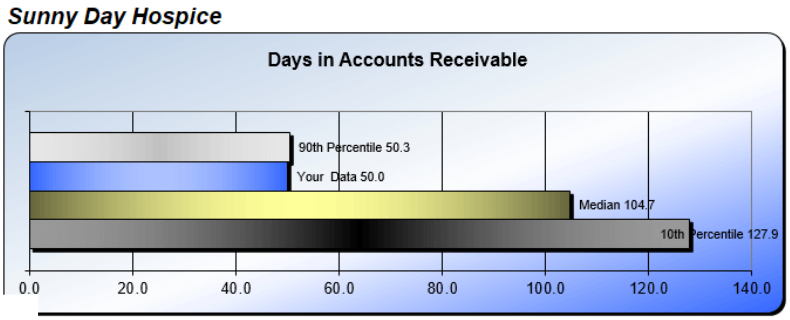


Executive Dashboard

Sunny Day Hospice **2021 - YTD December**

Version: 21.0

Indicator	Chart:	Your Data	Median	MVI Model	Your Rank
Days in Accounts Receivable		50.0	104.7	105	91%
Debt to Equity Ratio		0.20	0.13	0.16	25%
Days Cash on Hand		72.0	60.0	220	81%
Days in Accounts Payable		60.0	60.0	45	37
Revenue Per Payroll Dollar		1.50	0.77	0.91	78
ntive Comp for Marketin		0.5%	7.0%	50.0%	8
or as % of A		80%			89

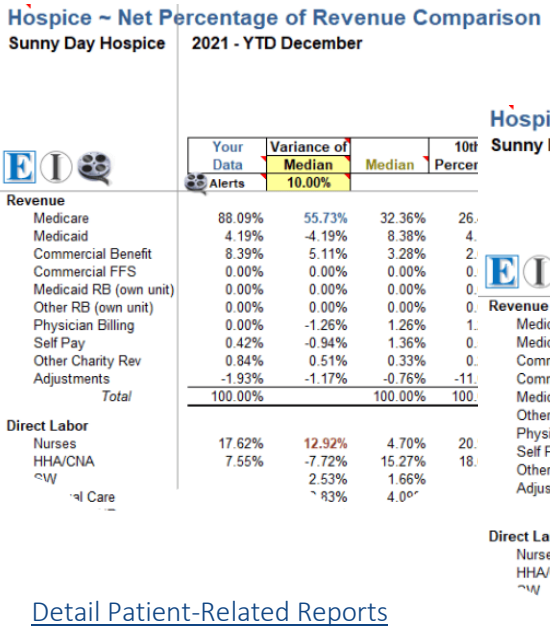


Executive Detail Charts

Detail comments for each area are included as well as a hyperlink navigation (butterfly icon) to the detail chart for each line item. Selecting the butterfly icon under the chart will take you back to the Executive Dashboard.

Days in Accounts Receivable:

Hospices are doing a better job than ever at collection billing. It is not uncommon to have a Hospice with 40 days in Accounts Receivable. One thing that should be monitored is write-offs as the number of days in Accounts Receivable can be manipulated. At least two respected people with business savvy should be involved with the decision to write-off accounts. If it is left to a single person, you open your Hospice up to problems. Ask for an Aged Accounts Receivable report with a WRITTEN explanation for each account over 60 days. This is a good on-going best practice.

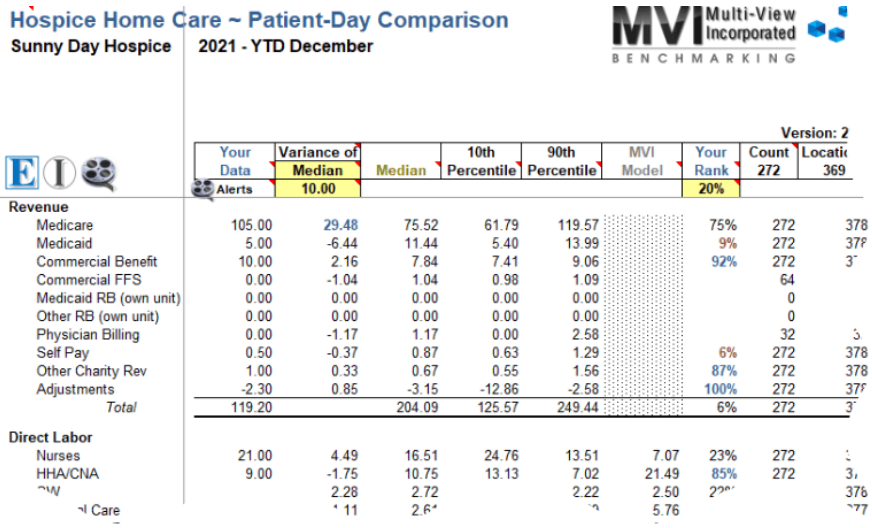


Hospice ~ Net Percentage of Revenue Comparison

Sunny Day Hospice **2021 - YTD December**

Multi-View Incorporated BENCHMARKING

	Your Data	Variance of Median	Median	10th Percer
Alerts		10.00%		
Revenue				
Medicare	88.09%	55.73%	32.36%	26.
Medicaid	4.19%	-4.19%	8.38%	4.
Commercial Benefit	8.39%	5.11%	3.28%	2.
Commercial FFS	0.00%	0.00%	0.00%	0.
Medicaid RB (own unit)	0.00%	0.00%	0.00%	0.
Other RB (own unit)	0.00%	0.00%	0.00%	0.
Physician Billing	0.00%	-1.26%	1.26%	1.
Self Pay	0.42%	-0.94%	1.36%	0.
Other Charity Rev	0.84%	0.51%	0.33%	0.
Adjustments	-1.93%	-1.17%	-0.76%	-11.
Total	100.00%		100.00%	100.
Direct Labor				
Nurses	17.62%	12.92%	4.70%	20.
HHA/CNA	7.55%	-7.72%	15.27%	18.
SW		2.53%	1.66%	
al Care		83%	4.0	



Hospice Home Care ~ Patient-Day Comparison

Sunny Day Hospice **2021 - YTD December**

Multi-View Incorporated BENCHMARKING

Version: 2

	Your Data	Variance of Median	Median	10th Percentile	90th Percentile	MVI Model	Your Rank	Count 272	Locati 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	37
Commercial FFS	0.00	-1.04	1.04	0.98	1.09			64	
Medicaid RB (own unit)	0.00	0.00	0.00	0.00	0.00			0	
Other RB (own unit)	0.00	0.00	0.00	0.00	0.00			0	
Physician Billing	0.00	-1.17	1.17	0.00	2.58			32	5
Self Pay	0.50	-0.37	0.87	0.63	1.29		6%	272	378
Other Charity Rev	1.00	0.33	0.67	0.55	1.56		87%	272	378
Adjustments	-2.30	0.85	-3.15	-12.86	-2.58		100%	272	378
Total	119.20		204.09	125.57	249.44		6%	272	37
Direct Labor									
Nurses	21.00	4.49	16.51	24.76	13.51	7.07	23%	272	3
HHA/CNA	9.00	-1.75	10.75	13.13	7.02	21.49	85%	272	3,
SW		2.28	2.72		2.22	2.50	22		376
al Care		1.11	2.64			5.76			377

Detail Patient-Related Reports

There are detail reports for Hospice, IP Unit and Service Line (Palliative Care or Home Health) in both Percent of Net Patient Revenue and Per Patient-Day amounts. The layout of columns and rows is identical for all six reports. A consideration when reviewing the Your Data, Median, 10th, and 90th Percentile columns, as well as, each line, including total lines, is an independent calculation representing the results of the query for that specific data point. Therefore, a total is not a mathematical sum, but an independent calculation of the reported totals for a category. In some cases, a hospice will submit an Upload that will have an amount Excluded but the Total will be within the acceptable range so adding up the line items will not total for the Your Data column. The hospice will always be notified on our Alerts Results email that the Exclusion took place.

Variance of Column

The Variance of column is used to compare "Your Data" with a column of your choice by subtracting your choice column from Your Data. Use the yellow drop-down cell to select a column and the alerts box to set a limit for color coding. Amounts better than the set limit will format to BLUE and amounts worse than your Limit will format to RED.

Your Rank %

The Your Rank Column is designed to help identify where your hospice "ranks" among other hospice programs. We use a "100% is best" approach where you should strive toward the 100% mark for both Revenue and Expense line items.

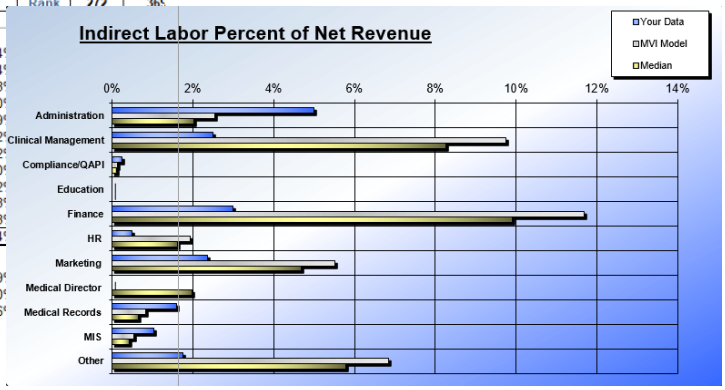
If there are 100 organizations being evaluated and your Nurses line item has the 20th lowest cost Nurses would be 80%. The Rank % cell allows you to establish your own alerts with Blue always being "good" and Red always being "bad".

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

Multi-View Incorporated BENCHMARKING

Version:

	Your Data	Variance of Median	Median	10th Percentile	90th Percentile	MVI Model	Your Rank	Count 272	Locat 369
Alerts		10.00%							
Indirect Labor									
Administration	5.00%	2.99%	2.01%	9.55%	1.65%	2.54%			
Clinical Management	2.50%	-5.75%	8.25%	10.09%	4.98%	9.74%			
Compliance/QAPI	0.25%	0.15%	0.10%	1.41%	0.08%	0.13%			
Education	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Finance	3.00%	-6.91%	9.91%	12.11%	2.68%	11.69%			
HR	0.50%	-1.12%	1.62%	1.99%	0.96%	1.92%			
Marketing	2.35%	-2.33%	4.68%	5.72%	2.58%	5.52%			
Medical Director	0.00%	-1.97%	1.97%	2.21%	0.58%	0.00%			
Medical Records	1.60%	0.95%	0.65%	1.08%	0.53%	0.82%			
MIS	1.04%	0.62%	0.42%	1.14%	0.34%	0.53%			
Other	1.75%	-4.03%	5.78%	7.07%	1.32%	6.83%			
Total	17.99%	-56.67%	74.66%	91.25%	21.33%	88.14%			
Operational Costs									
Answering Service	0.17%	0.10%	0.07%	0.12%	0.06%	0.09%			
Accounting/Audit	0.56%	-1.81%	2.37%	2.90%	0.35%	2.80%			
Service		-0.13%	0.17%		0.06%	0.26%			
Expenses		-1.54%			2.76%				



Analysis of Indirect Costs Report

Indirect Costs are only shown as a percentage of Net Patient Revenue for comparability among organizations. Controlling Indirect Costs 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 organization and an unprofitable organization 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 NPR basis) on Indirect costs".

Model
Sunny Day Hospice 2021 - YTD December

Locations: 369 Count: 272

Multi-View Incorporated BENCHMARKING

Version: 21

Caseload

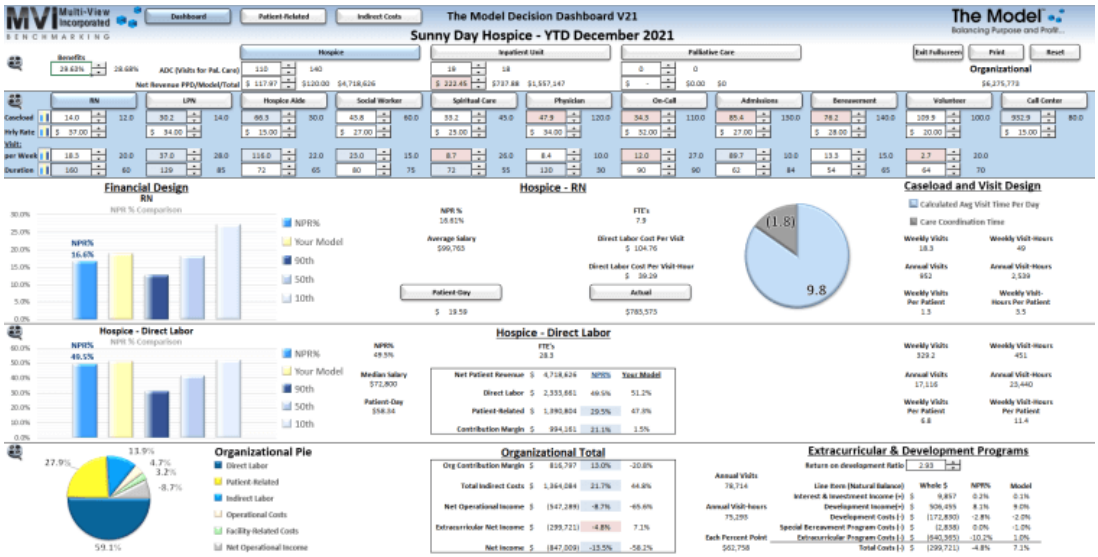
	Hospice				IP Unit				Service Line			
	Your Data	Your Model	Median Model	MVI Model	Your Data	Your Model	Median Model	MVI Model	Your Data	Your Model	Median Model	MVI Model
RN	10.5	13.0	13.0		6.0	13.0	13.0		8.0	15.0	13.0	
LPN	10.5	14.0	14.0		6.0	14.0	15.0		8.0	15.0	15.0	
HHA/CNA	8.0	10.0	9.0		6.0	10.0	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		102.0		102.0		89.0				89.0	
Other	10						96.0				96.0	

Model

The Model amounts come from work done in the MA where an organization intentionally designs key expectations or "goals" for clinical staff. Caseload, Hourly Rate, Weekly Visits and Visit Durations are presented. Your Data represents actual performance to be compared with Your Model, Median and MVI Model amounts.

Decision Dashboard

The Decision Dashboard (DD) is the most exciting add-on feature of the Benchmarking System. We now have the ability to capture the results of your modeling work from the MA in this interactive utility. The DD has been designed to include a wealth of "what-if" scenarios making it powerful for group discussions. This utility has a similar logic as the current process of submitting an Upload file to be loaded to the Master Data Set. Update the MA, review amounts, submit the Decision Dashboard Upload, MVIB will create the DD and email it back to you. In this manner you can control submitting your amounts when you are comfortable. The Decision Dashboard is an additional service level that you will need to sign up for to take advantage of this new technology. However, after signing up all the work that you have done on these reports will be able to be taken full advantage of. We encourage hospices not interested in the new DD to still use the modeling reports to help manage expectations of clinical staff.



Detailer

Consolidated | Drill-Down | Line Sub-Types

3 Steps to Modeling

Step 1 - Allocations | Benefits Percent 29.63% | Model Benefits 28.68%

Step 2 - Cost Engineering

Step 3 - Visit Design

Organizational

Actual Patient Days 40,000

Annual Model Patient Days 51,100

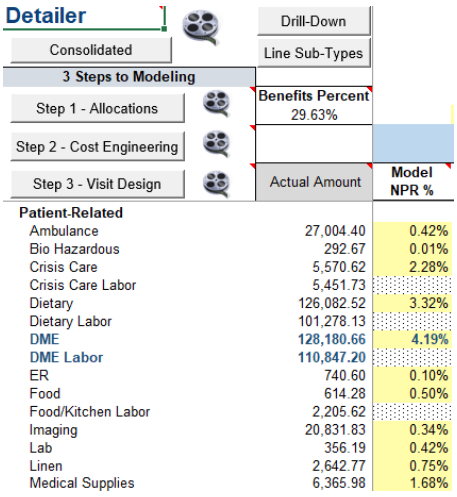
	Actual ADC	Actual PD Amount
	110	$117.97
Model ADC	Model PD Amount	
140	$120.00	

Hospice

	Actual Amount	Benefits	NPR %	Model NPR%	Actual Amount	Average Hourly Rate	Caseload Ratio	Computed Caseload	FTEs	Calculated Amount	Calculated Rev %	Revenue % Adjust	Model NPR %	Actual NPR %	Actual PPD Amount
Service Labor						Model Service Labor to include Per Diem and Contract									
RN	1,023,499.87	233,940.17	15.36%	30.76%	724,601.68	37.00	12.0	14.0	11.7	1,155,338.68	18.84%		18.84%	15.36%	18.12
LPN	347,741.21	79,482.80	5.22%	10.83%	246,188.47	34.00	14.0	30.2	10.0	909,996.49	14.84%		14.84%	5.22%	6.15
HHA/CNA	5,092.81	1,164.06	0.08%	6.83%	3,605.53	15.00	30.0	66.3	4.7	187,352.22	3.06%		3.06%	0.08%	0.09
SW	2,765.49	632.10	0.04%	4.74%	1,957.87	27.00	60.0	43.8	2.3	168,617.00	2.75%		2.75%	0.04%	0.05
Spiritual Care	191,957.53	43,875.51	2.88%	3.53%	135,899.14	25.00	45.0	33.2	3.1	208,169.13	3.39%		3.39%	2.88%	3.40
Physician/NP	127,984.73	29,253.32	1.92%	4.16%	98,770.82	34.00	120.0	47.9	1.2	106,166.26	1.73%		1.73%	2.09%	2.47
On-Call	283,251.06	64,742.36	4.25%	4.63%	200,531.72	32.00	110.0	34.3	1.3	109,004.93	1.78%		1.78%	4.25%	5.01
Admissions	85,709.36	19,590.49	1.29%	2.56%	74,485.51	27.00	130.0	85.4	1.1	77,823.23	1.27%		1.27%	1.58%	1.86
Bereavement	47,525.62	10,862.87	0.71%	2.51%	41,227.04	28.00	140.0	76.2	1.0	74,940.89	1.22%		1.22%	0.87%	1.03
Volunteer Coordinator	61,531.99	14,064.29	0.92%	1.96%	48,801.23	20.00	100.0	109.9	1.4	74,940.89	1.22%		1.22%	1.03%	1.22
Call Center	6,523.68	1,491.11	0.10%	7.97%	4,750.94	15.00	80.0	1.9	1.8	70,257.08	1.15%		1.15%	0.10%	0.12
Total	2,183,583.35	499,099.09	32.76%	80.47%	1,580,819.96				39.4	3,142,606.78	51.25%	-	51.25%	33.50%	39.52

Team Design – Modeling Caseloads and Hourly Rates

Looking at the demonstration above; the average RN is making $37.00/hr with benefits of 29.63%. There must be 11.7 Full Time Employees needed to cover a census level of 140 when the caseload is 12. This calculates out to $1,155,338.68 or almost 19% of Net Revenue. The Rev% Adjustment column should be used only if quickly updating this report and not if intending to create the DD utility. The two columns to the right are actual amounts and in the case above there is a significant difference ($400k) in the Calculated and Actual amounts. By engineering these amounts you can use them as your hospice Model amounts (or standards). Both amounts will be seen on your custom DD. You have the flexibility of using actual or Model amounts for ADC and Patient-Day Amounts. Both logics have merit depending on the current focus of the hospice. Example: if you are emulating your budget, it would be best to manually enter the ADC amount that the budget is based on. However, if you are using a Flex-Budget approach you will want your Model to change to match actual ADC. This is simply done by referencing the Actual ADC cell in the Model ADC input area. Palliative Care and IP Unit segments have very similar logics with Palliative looking at Average Daily Visits in place of ADC and IP Unit includes the number of FTE's to cover each bed. For hospices without Palliative Care and IP Units, you should not have amounts entered in any yellow input cells for those segments.

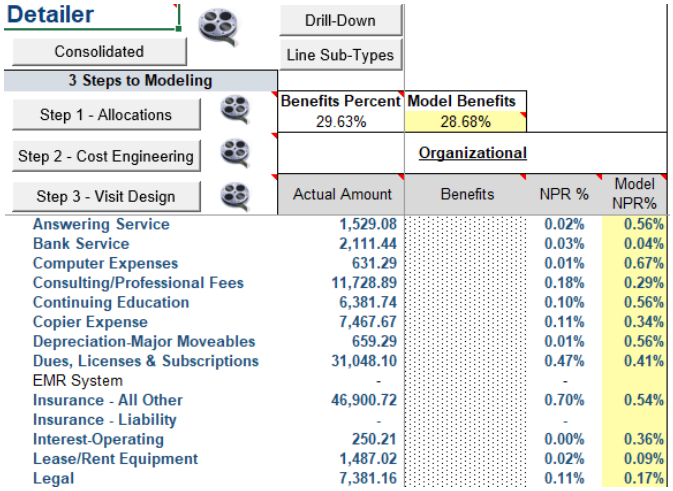


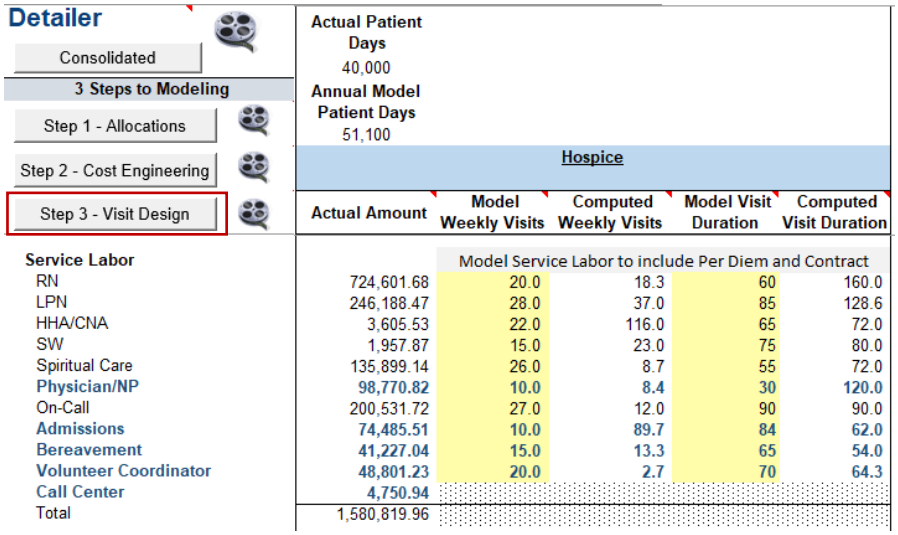
Direct Patient Related Expenses

Below the Direct Labor area is where the Direct Expenses should be updated. When first starting modeling, some hospices simply copy the actual Rev% column amounts over to the Model Rev% column. While this is an easy way to get started, each item should be modeled at your earliest convenience as the Model amount will be represented on various reports in the MA.

Indirect Costs Organizational Detail

Scrolling down on the page the Indirect area has input cells as a Percent of Net Revenue. This is an organizational total. Again, a copy/paste from actual will quickly get you started but intentional design of each line item should be done at your earliest convenience.

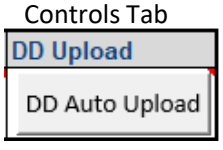




Visit Design – Modeling Weekly Visits and Visit Durations

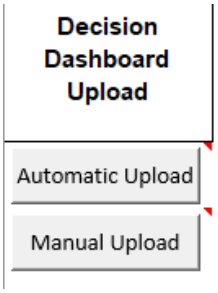
While the Cost Engineering section focuses on financial amounts, the Visit Design section focuses on the productivity expectations. We have Input areas for Weekly Visits and Visit Durations. The details for calculations are on the comments area for Computed Weekly Visits and Visit Durations. This is a great area to identify problem areas related to counting visits and visit hours that often plague hospice programs.

Controls Tab



Decision Dashboard Upload

DD Upload Tab



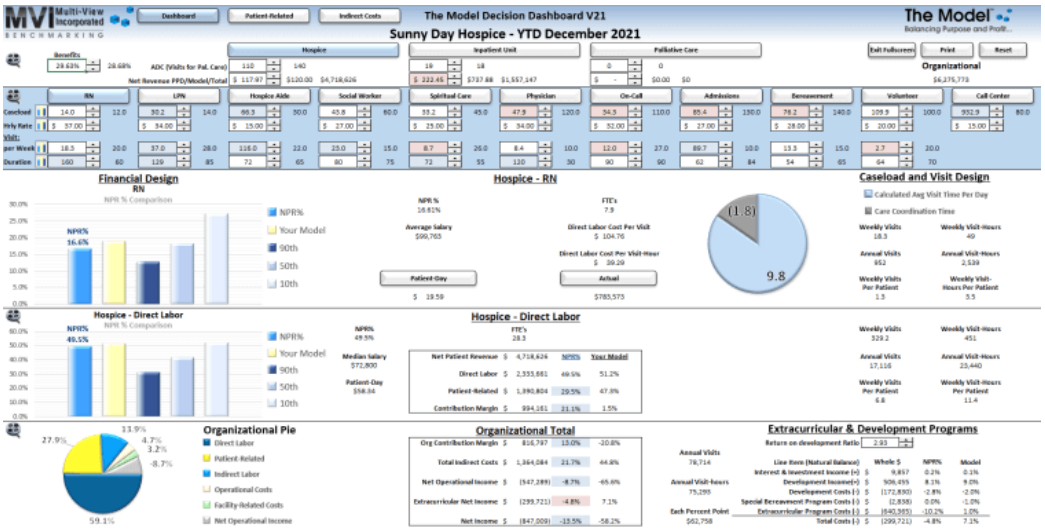
After recalculating your work and reviewing the amounts sending a Decision Dashboard Upload is just like sending the Benchmarking Upload. There is an Automatic upload button on the Controls tab and both an Automatic & Manual option on the DD Upload tab to the far right of the tabs in the MA. We recommend using the same Automatic or Manual option that you do for the Bench Upload, sending DD uploads to dashboard@mvib.net. Within two business days we will process your DD Upload and email back to you the interactive Decision Dashboard. The DD will not have an Alerts/Validator mechanism to eliminate questionable data. This is due to the nature that when first using this area unrealistically high and low amounts are likely but will be more obvious when viewed with the DD compared to the MA.

Your DD will include both actual and Model amounts. However, actual amounts can be modified for "what-if" scenarios while the Model amounts are fixed and non-modifiable on the DD.

Getting Familiar with the Decision Dashboard - Overview

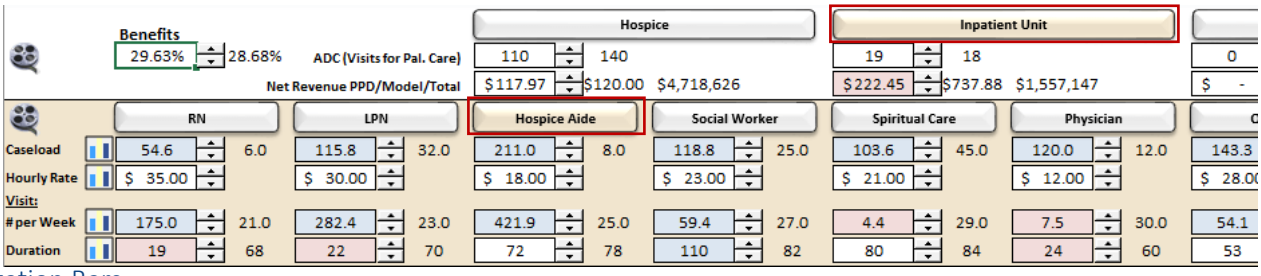
The DD presents a fantastic representation of your actual performance in a way that static reports can never do. It gives you the power to make on the fly changes to see what the predictable outcome may be. What if Census took a nose dive? What if we had to increase benefits to match competition? What if we made changes in our Caseloads?

- First become familiar with the basic layout (Direct Labor Key Performance Indicators - KPI's, Direct Labor Detail by Discipline, Direct Labor Summary by segment, Organization Total). Please notice the two navigation bars on the top. The top bar is the Business Segments navigation bar and the second is the Discipline navigation bar for the 11 disciplines. Start to navigate the DD by selecting various segments and disciplines and notice how the summary areas will display the area that has the current focus (such as IP Unit - CNA).
- Next start with a discipline that you are familiar with and modify the KPI's. You will notice the up/down arrows are one way of making modifications. **Another way is to highlight the amount such as RN Caseload and manually enter the new amount**. It may take some practice to get use to the input controls.
- Next, the Patient Related and Indirect areas have modifiable fields as well and the Patient Related area works in conjunction with the business segment navigation bar (Hospice, IP Unit, and Palliative Care).
- Clicking on the graph button next to the KPI headers such as Caseload will produce a detailed chart for the respective area.



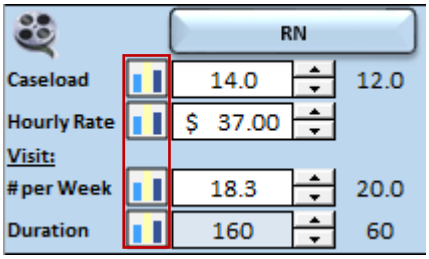
Words to the Wise

- The DD comes loaded with defaults from your MA so look back to the MA for questions on specific amounts.
- When changing the KPI amounts keep the perspective that you are not changing your Model but doing What-If scenarios on real amounts.
- Model amounts are present only for reference purposes and cannot be changed on the DD.
- Modifications can be saved within the file and reset using the Reset button.



Navigation Bars

The sample above illustrates having the IP Unit and Hospice Aides selected. As such both bars highlight to blue and the detail area headers change appropriately. Also, notice the KPI area has a tan background when IP Unit is selected. All through the DD the Model amount will follow the actual amount. Notice that under Hospice the Actual ADC is 110 but the Model ADC is 140. However, the Net Revenue per Patient-Day is the same for both as the Model on the MA was set to be the same as actual. Changes to these amounts will be reflected through the DD making great predictors for census and reimbursement changes.

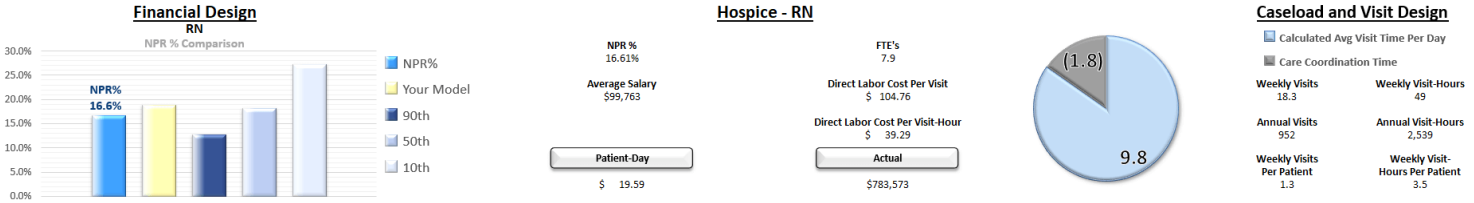


Discipline Bar and KPI's

Zooming in on the Discipline Bar and KPI's we see that there are four KPI's that can be modified. To the right of each is the static Model amount as a reference. The exact same series is present for all 11 disciplines. Since these amounts come directly from the MA calculations you only need to make changes in effort to evaluate impacts of projected changes.

The alert color automatically will change when the Actual amount is different than the Model amount by 30%. With ongoing use, the alerts are more relevant and will help identify not just issues but at what point something should become an issue. Staff should be drawn toward the blue colors as they tend to indicate great productivity in comparison with the Model.

Clicking on the graph button next to headers (Caseload, Hourly Rate…) will bring up the detail chart for each.

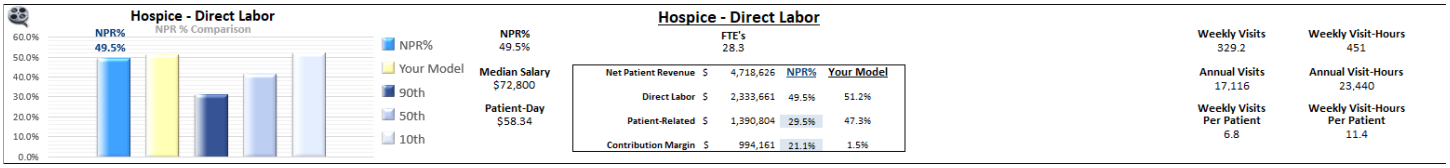


Direct Labor Detail by Discipline

Here we are focused in on Hospice Nurses. Starting on the left side, the bar chart presents your current % Net Revenue amount (first bar) and the second bar indicates where you have established your Model to be. The other three bars indicate the 50th (aka median), 10th and 90th Percentiles to illustrate how your hospice compares to other programs. In the illustration the 22.5% is very high and close to the 10th Percentile or poor financial performers in this area. The Model is around the 50th Percentile indicating there is work to do for Nurses.

These amounts along with the Average Salary and Patient-Day amounts will change as the KPI's are changed. It may take some logical reasoning as to what should change. As an example, if the Caseload changes most fields will update but the Average Salary does not. This makes sense in that it does not matter how many patients a RN takes care of, unless the salary amount changes, the Average Salary will remain the same. Changing the Hourly Rate will impact most fields but not the # of FTE's. This also makes senses in that it matters not how much pay changes, if we have a census of 100 and Caseload of 10 we will always need 10 RN's regardless of how much their pay may go up or down.

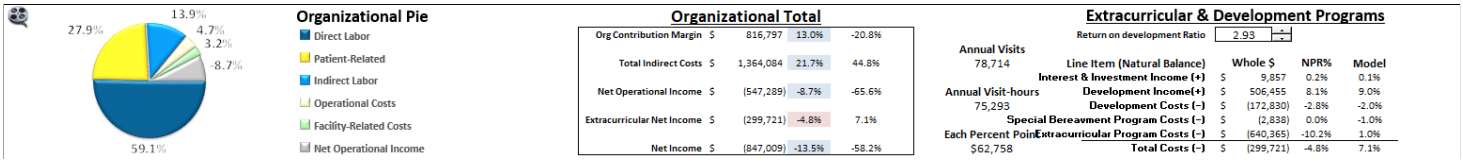
The # Visits per Week and Visit Duration primarily impact the right section. However, the Direct Labor Cost per Visit is impacted by both financial as well as productivity changes. You can also modify the visit duration but the What If is designed to keep the Duration to actual or a new projected amount but still allow you to see further impacts of reduced or increased visit times.



Direct Labor Summary

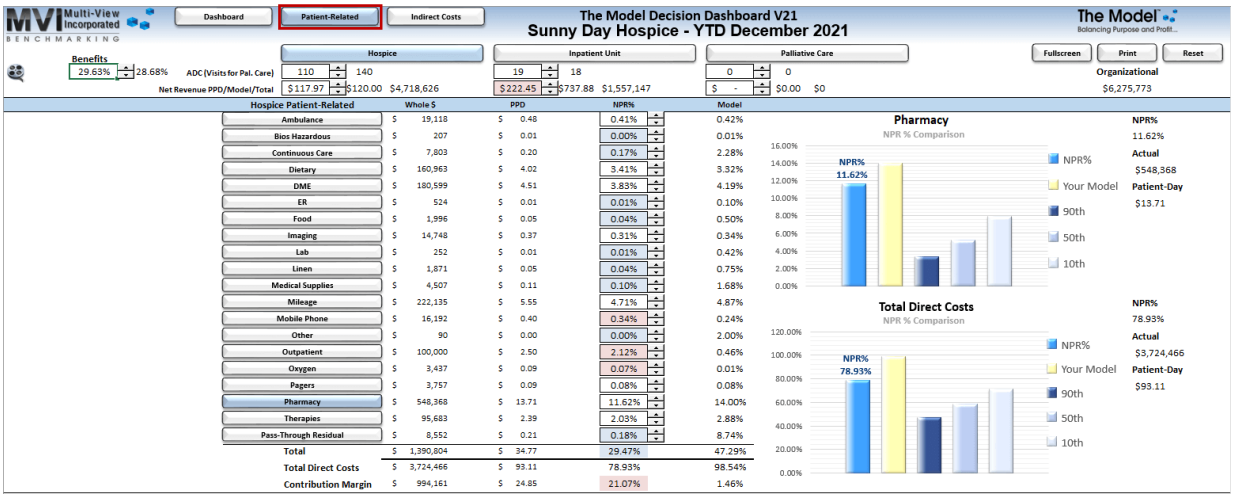
If you understand the previous section, this area is very basic. In a similar fashion to the majority of Income Statements that have line items for detail (like RN) and a summary for Direct Labor, we have emulated that logic. Also, like on the Benchmarking Application we encourage a review of summary data first and then a more detailed look at line items. Some hospices struggle in classification between RN, On-Call and Admissions but the Total for Direct Labor should include all such items.

The Black Summary Box illustrates the financial standing for this Business Segment. To look at the total for IP Unit you would use the Segment Bar to choose IP Unit. The header will also change to IP Unit – Direct Labor.



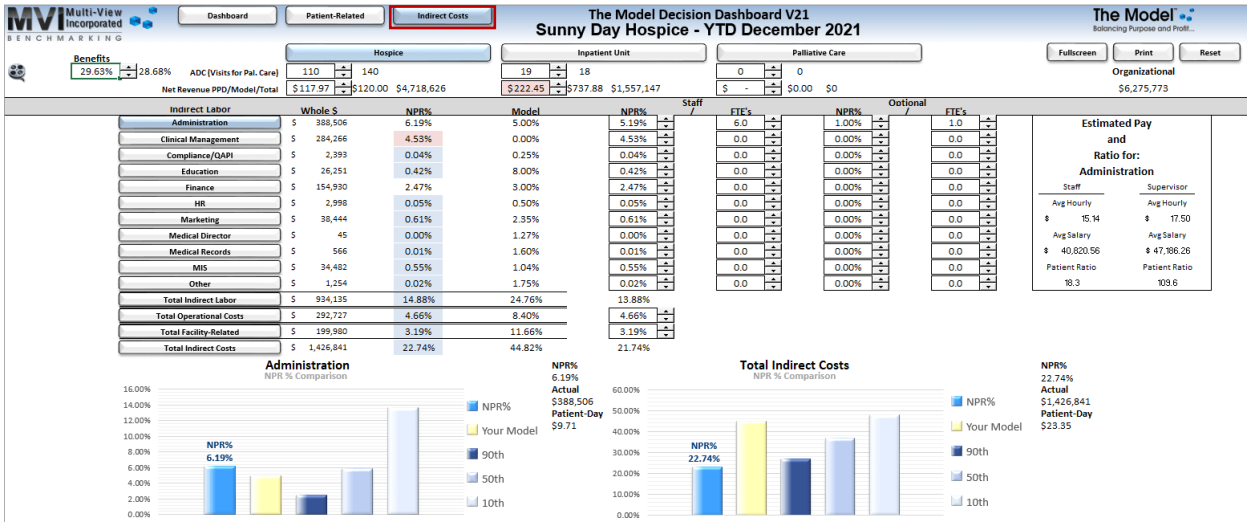
Organizational Total

On the bottom of the DD and on the left is the Organization Pie Chart. It is very meaningful when looking at hospice in the light of % of Net Revenue to know what each percent point represents. Every hospice should have a specific Model or goal for the Net Operational Income. 10% is a good starting place and very realistic as it does not include any extra programs that are unique to the individual program. The Net Income should tie out with your financials unless modifications have been made to the DD.



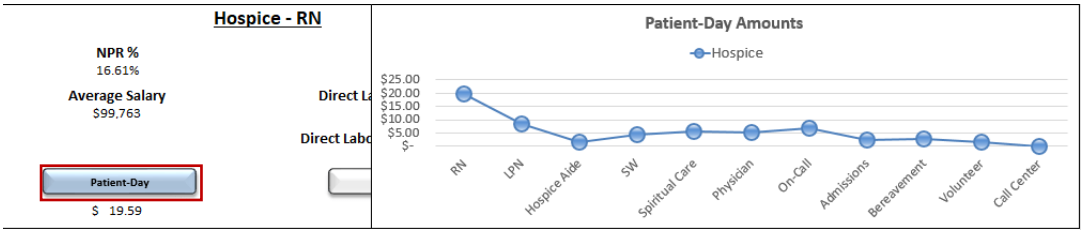
Patient-Related

By selecting the Patient-Related button (located at the top of the DD) a detail Income Statement type layout will be represented. Since Patient-Related costs are specific to each business segment, you can use the Segment Navigation bar in conjunction with this area. Most of the elements in this view are similar to the main display but you can click on the line item to produce detail amounts such as we have done on the illustration with Pharmacy. Since we Model our Patient-Related costs by % of Net Revenue amounts, you can adjust that column to see the impact on the Organization Total.



Indirect Costs

The Indirect Costs button is also located at the top of the DD. These costs are for the Organization and as such will not have breakout between the business segments (Hospice, IP Unit, & Service Line). The line item navigation is similar to the Patient-Related area but also includes a built in Estimated Pay and Patient Ratio for Indirect Labor. This calculator does not produce default amounts as Indirect Labor FTE's are not captured in the MA. However, we include it here to assist with Flex Budget calculations as often departments will have Supervisors and normal staff in one department. In the sample we split the % of Net Revenue amount between Supervisor and Staff but the combined amount 6.19% is still represented on the Net Revenue % column.



Other Detail Charts

In other places you will see header buttons that will provide detail charts upon clicking on them. In the example the Patient-Day header has been selected. Clicking on the title button again will hide the chart.

Interpreting the Results – Some Top Indicators of Performance

Here are some of the top financial indicators that a hospice needs to monitor. All of them are calculated in the MA, except for ADC for Nursing Home Patients, and this should be derived from a correctly configured and utilized patient-management system.

- Average Daily Census (Regular & Nursing Homes)
- Breakeven Average Daily Census
- Days in Accounts Receivable
- Direct Costs as a Percentage of Net Patient Revenue
- Patient-Day Costs
- Variable Costs
- Indirect Costs as a Percentage of Net Patient Revenue
- Average Visits Per Day by Discipline
- Fully-Absorbed Visit & Visit-Hour Costs by Discipline
- Return on Development Ratio

Average Daily Census & Breakeven Average Daily Census

Location: Executive Facts; Breakeven and Contribution Margin Report

This is the #1 financial indicator as it impacts everything. A low census dictates a different course of action than a high census. Be able to segregate your regular hospice homecare from your nursing home ADC. Attack nursing homes with full force and be IMPRESSIVE at it. This will be the area you will get the best financial returns and at the same time block or impede penetration by competitors.

It can be disheartening when you see your Breakeven ADC, and it is much higher than your actual census. If your breakeven number is high, first look at the spread between your average revenue and your variable costs. If it is tight, then you know you have problems. It also can be that your fixed costs are excessive. OR, it could be a combination of high variable AND fixed costs.

Days in Accounts Receivable

Location: Balance Sheet Analysis

Out of cash, out of business! If you are not collecting your Accounts Receivable, you're likely to be running on reserves. Cash is the lifeblood of any business. When you can't pay the bills, you're done.

So what does the number mean? It is the average number of days it takes for you to collect on a claim or billing.

Here are some general guidelines to help you judge your Days in AR.

- 40-50 Days – Excellent
- 51-60 Days – Average
- 61-70 Days – Start Getting Nervous
- 71-80 Days – Take Aggressive Action
- 90+ Days – Heads Roll

The payer mix in your service area affects the number of days in AR. If you have a high percentage of commercial payers, your "ideal" number of days in AR will be higher. Most hospices run 70+% Medicare. Therefore, these guidelines are suitable for most of the hospices in the country.

Direct Costs as a Percentage of Net Patient Revenue

Location: Percentage of Net Revenue Reports

This is one of the best hospice measurements, and it is good for comparability for all areas of the country as it reflects all costs in proportion to the revenue generated. Thus, if you have high Medicare reimbursement rates for your MSA, your labor costs will also tend to be high. BUT THE PERCENTAGE OF NET PATIENT REVENUE WILL BE SIMILAR TO OTHER HOSPICES. That is, you will spend approximately the same proportion as a hospice in a low Medicare reimbursement MSA.

The calculation simply divides the cost of an area by the Net Patient Revenue for that business segment. It is easy to compute and is arguably more relevant than the patient-day measurement. The most astute hospice CFOs use this measure.

It is wise for a hospice to create a "model of care" with each category of cost reflected with the associated cost and computed percentage of Net Patient Revenue. The MA has Team and Visit Design Tools to aid you with the development of this Model. A hospice can know its "ideal" number in about 15 minutes. Without this consciousness, a hospice is shooting in the dark. You could be working towards an ideal that is unattainable in your market or may put you out of business. A hospice must work with intention and purpose. With this tool, you can "design" your care, at least from a financial perspective. So if you want to beef up CNA services to provide a higher standard of care or just run another hospice out of business, you can engineer your costs to be congruent with that goal.

Use this measurement for Labor costs and Patient-Related costs such as Medications, Medical Supplies, DME, Therapies, etc. Here, it would be wise to look at our benchmarking information and the median and the best. Then construct a way to get there through modification of clinical practice, better contracts, or a combination of the two.

Indirect Costs are always measured as a percentage of Net Patient Revenue. See the Indirect Cost section below.

Patient-Day Costs

Location: Patient-Day Reports; Executive Facts

This is the most common hospice measurement, and it is good for comparability but is limited regarding measuring productivity. It is calculated by dividing the cost of an area by the number of patient-days in that same period.

The first category MVI looks at is Direct Labor. Using the Team Design Tool, a hospice can know its "ideal" number in about 15 minutes. Without this consciousness, a hospice is shooting in the dark. You could be working towards an ideal that is unattainable in your market or may put you out of business. A hospice must work with intention and purpose. With this tool, you can "design" your care, at least from a financial perspective. So if you want to beef up CNA services to provide a higher standard of care or just run another hospice out of business, you can engineer your costs to be congruent with that goal.

The second category MVI looks at is Patient-Related costs (Medications, Medical Supplies, DME, Therapies, etc.). Here, it would be wise to look at our benchmarking information and the median and the best. Then construct a way to get there through modification of clinical practice, better contracts, or a combination of the two.

The third category MVI looks at is Indirect Costs. This is the most difficult area to judge. But if your Direct Labor and your Patient-Related are OK…and you are still having problems…then by elimination, you know that your Indirect Costs are bad.

Variable Costs

Location: Breakeven and Contribution Report

Variable costs are the KEY to successful hospice financial operations. It will be impossible for a hospice to do well from an operational perspective regardless of how many patients you serve if this is out of control. Variable costs increase as your census increases. For example, over a year, if your ADC increases from 50 to 100, you will need more RNs and use more medications. This makes these types of costs variable. In the same illustration, you wouldn't necessarily need another Executive Director or increase Rent costs, and these would be largely "fixed" in behavior.

What is important about variable costs is the "spread" between your Average Net Revenue and your Average Variable Costs. The larger the spread, the healthier your hospice is from an operational standpoint. The smaller the spread, the more you will need community support. If your variable costs exceed your Average Revenue, you're in serious trouble, and your survival is questionable unless you have incredible funding sources other than Patient Revenue.

Now, this is a simple example. When you start to include a different "mix" of services such as home health or an Inpatient/Residential Unit, the calculations become much more complex.

Indirect Costs as a Percentage of Net Patient Revenue

At the time of this printing, the average hospice's Indirect Costs percentage of Net Patient Revenue was 35%. This is too high, in our opinion. A better target is 30%. Most of the time, Indirect Labor throws a hospice into financial problems and not Operational or Facility-Related indirect costs. This is a significant area where hospices get into trouble and have difficulty fixing. Often we react to the situation and do a quick RIF (Reduction in Force) only to have the same positions come back in the next year. Why? Because we got rid of the people, but not the "work." When we hire these positions back, we are still "thinking" about the work being done in the same way as before. The fix is WORKING SMARTER. This means using technology, training people better, and expecting more. Often, when you provide a clear expectation, you will be surprised at people's ingenuity and capacity for innovation. Expect people to become experts and master skills. It works for MVI, and it will work for any hospice. Like we say, allow staff to take one-half day per month to work on specific skills that would help them in their positions. An hour spent learning a computer technique could return you 80 hours of labor over a year, no kidding. Taking the time to write this manual will save MVI staff hundreds of hours a year. If your hospice takes training seriously, you will derive similar payoffs.

Automation and knowledge can save your organization a lot of money. One hospice can have one employee handle payroll for 3,000 employees, whereas another takes 10. With such drastic differences, it is hard to say always what is best regarding Indirect costs. This is why MVI uses percentages to benchmark the Indirect areas, and it is comparable.

Average Visits per Day by Discipline

Location: Executive Facts; Visit Summary Report; Cost per Visit by Discipline Report

This measurement is needed to supplement the Patient-Day perspective. It not only provides us a FBS to know how much to charge per-visit payer sources, but it also can tell us about the productivity level of our clinicians.

You can gauge your organization's productivity by looking closely at Direct Labor Costs per visit. By taking the average salaries & benefits for a discipline and dividing them by the expected annual visits, you will know your average direct cost per visit. If you expect 4 visits a day from an RN and the Direct Labor Costs is double what you calculate, your RNs average 2 visits per day!

The "P" word is a dirty word for many hospices. The "benchmark-setting hospice" continuously monitors productivity very, very closely. Here are our suggestions for each discipline:

- RN – 4 visits per day (20 per week) (not 3, not 5…but 4!)
- Hospice Aide – 4 to 4.5 per day (20 to 22 per week)
- SW – 3 per day (15 per week)
- PC – 4 to 5 per day (20 to 25 per week)

Fully Absorbed Visit & Visit-Hour Cost by Discipline

Location: Executive Facts; Visit Summary Report; Cost Per Visit by Discipline Report

Fully absorbed is somewhat of a misleading term. The fully absorbed costs that we refer to include elements of all costs EXCEPT patient-related costs such as DME, Medications, Medical Supplies, Therapies, etc. Therefore, it includes some of the rent, depreciation, office supplies, administrative salaries, etc.

The fully absorbed visit and visit-hour costs are the costs that enable a hospice to get its cost by diagnosis, referral type, patient type, payer, age, sex, physician, etc. Most hospices do not have this information and are not conscious of what this information can do. If you are unknowingly or semi-consciously getting "dumped on" by a more sophisticated referral source, it could be costing your other patients resources. Wouldn't you like to know if the relationship costs you $2,500 or $250,000 a year?

So how do you use the fully absorbed visit and visit-hour?

- At the end of every quarter, load your visit and visit-hour costs by discipline into your patient-management system.
- Run a "recalculation" function if you wish. This will transpose your "currently attainable" costs onto historical activity. This will help make decisions NOW! - IN THE PRESENT TIME! We are not interested so much in the past. The present and the future are what are important today.
- By loading this information into your patient-management systems, you can use the power of the relational database to get views of your costs and operations that would not be possible in any accounting system.

Return on Development Ratio

Location: Executive Facts; Breakeven and Contribution Margin Report

Since community support is an important element or even a competitive edge for many hospices, it needs attention. The average hospice gets 3 to 4 dollars in return for every dollar spent in the Development function. However, some hospices get 20! This ratio simply takes the income from community support and divides it by the costs in the Development area. This provides an "effectiveness" measurement. We are not saying that every fundraising activity or function needs to provide an incredible return because a hospice can get some mileage (PR value) out of many activities. However, with that said, too many hospices waste tremendous effort and exhaust their staff on bake sales, yard sales, spaghetti suppers, fashion shows, and other small-time efforts. It seems to us that such effort could be used to get a lot more value.

There is a trend in hospice. Every year hospices set new records in both the number and the amounts of gifts. Hospices do this in the face of ever-increasing competition for support dollars. A hospice with a high degree of integrity that can clearly communicate the cause and the use of the funds can get incredible bequests and contributions. The key is credibility and trust. Both come with a price, the price of time, and follow-through. It comes by living up to the promises we make and becoming people of high personal quality. That's what people give to.

Examples of Statistical Accounts

Statistical Accounts

Here are some of the accounts that MVI uses. We incorporate more for use in the CAR (Cost Activities Reporting) departmental reporting system to help organizations focus on the major things that need to be accomplished. In essence a Statistical Account is an account that houses statistical information so that it may be used by different reports that require statistics in their calculations. The amounts are imported or manually entered just like one would do for a journal entry. As soon as the entry is posted, all F9 reports will automatically pull in the updated statistical amount during the normal calculation.

Long Account	Short Account	Description	Used
01-6000-9000-00-00	1-60-9000-00	Number Of Days In Period	No
01-6000-9003-00-00	1-60-9003-00	ALOS-All	No
04-6000-9005-00-00	4-60-9005-00	Average Daily Census-All	Yes
04-6000-9007-00-00	4-60-9007-00	Patients Served-Total	Yes
04-6001-9100-00-00	4-61-9100-00	RN Visits-Hospice	No
04-6002-9100-00-00	4-62-9100-00	LPN Visits-Hospice	No
01-4200-9100-00-00	1-I0-9100-00	Admission Visits-Hospice	No
04-6005-9100-00-00	4-65-9100-00	CNA Visits-Hospice	No
04-6006-9100-00-00	4-66-9100-00	SW Visits-Hospice	No
04-6007-9100-00-00	4-67-9100-00	PC Visits-Hospice	No
01-4600-9100-00-00	1-V8-9100-00	Volunteer Visits-Hospice	No
01-4400-9100-00-00	1-B0-9100-00	Bereavement Contacts	No
04-6001-9110-00-00	4-61-9110-00	RN Direct Time-Hospice	No
04-6002-9110-00-00	4-62-9110-00	LPN Direct Time-Hospice	No
04-6005-9110-00-00	4-65-9110-00	CNA Direct Time-Hospice	No
04-6006-9110-00-00	4-66-9110-00	SW Direct Time-Hospice	No
04-6007-9110-00-00	4-67-9110-00	PC Direct Time-Hospice	No
01-4600-9110-00-00	1-V8-9110-00	Vol Direct Time-Hospice	No
01-4400-9110-00-00	1-B0-9110-00	Bereavement-Direct Time	No

Benchmarking System

Profit and Loss Type and Sub-Type Logic

Version 21

Category	Type	Sub-Type		
Description	Description	Description	Description	Description
Hospice	Revenue	**Revenue**	**Patient-Related**	Operating Cont.
IP Unit	Adjustments	Medicare	Ambulance	Minor Equipment
Home Health	Service Labor	Medicare Advantage	Bio Hazardous	Miscellaneous
Palliative Care	Service Per Diem/Visits	Medicaid	Crisis Care	Office Supplies
	Service Contract Labor	Commercial Benefit	Crisis Care Labor	Other Expenses
	Service Mileage	Commercial FFS	Dietary	Pagers (Non-Patient)
	Benefits	Medicaid R&B (only for own units)	Dietary Labor	Postage/Mailings
	Patient-Related	Other/R&B (only for own units)	DME	Printing
	Indirect Costs	Physician/NP Billing	DME Labor	Service Contracts-Operating
	Interest & Investment Income	Self-Pay	ER	Telehealth
	Development Income	Other/Charity	Food	Telehealth Labor
	Development Costs		Food/Kitchen Labor	Telephone
	Special Bereavement/Grief Program	**Adjustments**	Imaging	Training-Groups
	Extracurricular Programs	Contractual Allowances	Lab	Vehicle Exp-Owned/Lease
	Additional	Bad Debt	Linen	Facility Related
		Reserve Allowance	Medical Supplies	Alarm System
		Other/Charity	Mobile Phone	Cleaning & Paper
			Other	Depreciation-Building
		Service Labor	Outpatient	Exterminating
		RN	Oxygen (for Unit Only)	Interest-Facility
		LPN	Pagers	Landscaping
		HHA/CNA	Pharmacy	Maintenance - Building
		SW	Pharmacy Labor	Maintenance Salaries
		Spiritual Care	Therapies PT/OT/ST	Other-Facility
		Physician	Therapies PT/OT/ST Labor	Property Taxes
		Nurse Practitioner	Therapies Chemo	Rent
		On-Call	Therapies IV/Biol and Other	Service Contracts-Facilities
		Admissions	Pass-Through Income	Utilities
		Bereavement	Pass-Through Expense	
		Volunteer Coordinator	Contract Physician Income	**Interest & Investment Income**
		Call Center	Contract Physician Expense	Interest Income
			Consulting Physician Income	Investment Income
		Service Per Diem/Visit	Consulting Physician Expense	Medicare/Medicaid Interest
		RN	Contract GIP Income	Realized Gain/Loss on Disposals
		LPN	Contract GIP Expense	Unrealized Gain/Loss
		HHA/CNA	Respite Income	Other
		SW	Respite Expense	
		Spiritual Care	Room & Board Income	**Development Income**
		On-Call	Room & Board Expense	Contributions
		Admissions		Memorials
		Bereavement	**Indirect Costs**	United Way
		Volunteer Coordinator	Labor	Bequests
		Call Center	Admin Salaries	Endowment
			Admin Contract Labor	Grants-Support Only
		Service Contract Labor	Clinical Mgt Salaries	FundRaising
		RN	Clinical Mgt Contract Labor	In-Kind Income
		LPN	Compliance/QAPI Salaries	Other
		HHA/CNA	Compliance/QAPI Contract Labor	
		SW	Education Salaries	**Development Costs**
		Spiritual Care	Education Contract Labor	Development Labor
		Physician	Finance Salaries	Development Other
		Nurse Practitioner	Finance Contract Labor	Development-Fundraising
		On-Call	HR Salaries	
		Admissions	HR Contract Labor	**Special Bereavement/Grief Program**
		Bereavement	Marketing Salaries	Special Bereavement Labor
		Volunteer Coordinator	Marketing Contract Labor	Special Bereavement Other
		Call Center	Medical Director Salaries	
			Medical Director Contract Labor	**Extracurricular Program**
		Service Mileage	Medical Records Salaries	Bake Sale
		RN	Medical Records Contract Labor	Bike-A-Thon
		HHA/CNA	MIS Salaries	Butterfly Release
		SW	MIS Contract Labor	Golf-A-Thon
		Spiritual Care	Other Salaries	Grants - Fundraising
		Physician	Other Contract Labor	Tree of Lights
		Nurse Practitioner	Operating	Grants - Program
		On-Call	Accounting/Audit	Kids Camp
		Admissions	Answering Service	Pediatric
		Bereavement	Bank Service	Thrift Store
		Volunteer Coordinator	Computer Expenses	Program 1
			Consulting/Professional Fees	Program 2
		Benefits	Continuing Education	Program 3
		Health and Wellness	Copier Expense	Program 4
		Payroll Taxes	Depreciation-Major Moveable	Program 5
		Retirement	Dues, Licenses & Subscriptions	Program 6
		All Other	EMR System	In-Kind Expense
			Insurance - All Other	Board Designated Items
			Insurance - Liability	Donor Restricted Items
			Interest-Operating	Other Program Labor
			Lease/Rent Equipment	Non-C.O.P. Therapies Labor
			Legal	Non-C.O.P. Therapies Other
			Maintenance - Equipment	
			Marketing Other	**Additional**
			Meeting Expense	CAP Overage
			Mileage-Non-Patient	Corporate Tax

These four primary segments are tracked in separate columns on our reports.

Any questions? Don't guess! Call Multi-View Benchmarking at 772-569-9811

This document provides a "roadmap" for the Benchmarking System Type and Sub-Types. We recommend keeping a printed copy available for reviewing the Benchmarking System.

Pass-Through Income and Expense should be grouped here. A Pass-Though is where the hospice acts as the Fiscal Intermediary - **money in and money out.** These items will not net to zero as there are anticipated contractual differences. This is one important for benchmarking as you should want to know what kind of residual other hospices see on Pass-Throughs.

Some items such as DME have two options.

Non-Labor - Most often used. For hospices that do not have their own DME Company.

Labor - Use only if you have a DME Company. All labor with benefits will be included here.

All Development Expenses should be set to this area in order to properly capture the Return on Development calculation.

The question is "How does the Hospice stand without any community support"?

Almost every hospice has some type of unique program such as a Pediatrics Program. It is important to keep income and expense associated with these programs to the Other Programs area in order not to skew normal hospice amounts.

Account Lineup Type and Sub-Type Definitions

Type	Revenue	Labor w/Benefits	Contract Labor	Benefits

Income Statement

Revenue	
Medicare	Use for all forms of Medicare revenue, EXCEPT Physician/NP Billing (which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)
Medicare Advantage	Use for all forms of Medicare Advantage revenue, EXCEPT Physician/NP Billing (which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)
Medicaid	Use for all forms of Medicaid revenue, EXCEPT Physician/NP Billing (which is tracked separately) and Pass-Throughs (See Pass-Through Income and Expense)
Commercial Benefit	Commercial or Private Insurance revenue paid on a per diem basis
Commercial FFS	Commercial for Fee-For-Service revenue paid based on number or type of visits or services provided rather than a per diem
Medicaid R&B (only use with own unit)	Use for Medicaid Room & Board revenue. Only use this if you have your own Unit and have indicated the Category as IP Unit
Other/R&B (only use with own unit)	Use for "other" Room & Board revenue. Only use this if you have your own IP Unit and have indicated the Category as IP Unit
Physician/NP Billing	Use for all Physician and Nurse Practitioner billing, EXCEPT consulting physician services, which are Pass-Throughs; use for billing of visits or patient rounds in IP Units. Indirect components of physicians should go to Indirect/Medical Director.
Self-Pay	Revenue from self-paying patients.
Other/Charity	Pseudo-Revenue for indigent patients; displayed only to demonstrate the value of services provided; not considered collectable
Adjustments	
Contractual Allowances	Use for write-offs where a partial payment or "contractual amount" is anticipated to be collected AT THE TIME OF ADMISSION
Bad Debt	Use for write-offs where the amount of payment expected (at the time of admission) is denied or is ultimately not received
Reserve Allowance	Use in conjunction with the" Allowance for Doubtful Accounts" on the Balance Sheet to adjust the valuation
Other/Charity	Commonly used as the "reciprocal" debit amount of the Other/Charity Revenue category; used to offset Other/Charity Revenue
Service Labor	
RN	Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
LPN	Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
HHA/CNA	Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
SW	Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
Spiritual Care	Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Physician/NP	Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician).
On-Call	Use for any On-Call labor
Admissions	Any labor associated with performing admissions, regardless of discipline
Bereavement	Bereavement Coordinator as an employee that receives wages and salaries
Volunteer Coordinator	Volunteer Coordinator, as an employee that receives wages and salaries
Call Center	Labor associated with taking calls from patients, families, and outside entities
Service Per Diem/Visit	
RN	Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
LPN	Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
HHA/CNA	Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
SW	Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
Spiritual Care	Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
On-Call	Use for On-Call labor
Admissions	Any labor associated with performing admissions, regardless of discipline
Bereavement	Bereavement Coordinator as an employee that receives wages and salaries
Volunteer Coordinator	Volunteer Coordinator, as an employee that receives wages and salaries
Call Center	Labor associated with taking calls from patients, families, and outside entities
Service Contract Labor	
RN	Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
LPN	Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
HHA/CNA	Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
SW	Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
Spiritual Care	Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Physician/NP	Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician). Physician/NPs have a direct revenue stream that can be material.
On-Call	Use for any contracted On-Call labor
Admissions	Contract Labor associated with performing admissions, regardless of discipline
Bereavement	Bereavement Coordinator, receives wages for services that are paid on a contract basis
Volunteer Coordinator	Volunteer Coordinator, receives wages for services that are paid on a contract basis
Call Center	Contracted Labor associated with taking calls from patients, families, and outside entities
Direct Service Mileage	
RN	Registered Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
LPN	Licensed Practical Nurse that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
HHA/CNA	Certified Nursing Assistant or HHA that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
SW	Social Worker that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties
Spiritual Care	Pastoral Counselor or Chaplain that performs visits and/or has direct patient contact as the DOMINANT part of the work requirement
Physician/NP	Use for Physician that performs patient visits and/or has direct patient contact as the DOMINANT part of assigned duties (Not Consulting Physician).
On-Call	Use for ANY On-Call labor, this includes employees and contract labor that works any on call schedule
Admissions	Mileage costs associated with admissions
Bereavement	Mileage costs associated with the "Hospice" Bereavement function; community Bereavement mileage would not be classified here
Volunteer Coordinator	Mileage costs associated the Volunteer Coordination function
Benefits	
Health and Wellness	Benefits associated for Health (4110), Dental(4120), Vision Insurance, Long Term Disability Insurance(4125), Wellness(4220), Employee Health(4170), Cancer Plans, Smoking Cessation Programs and similar.
Payroll Taxes	Taxes and mandatory insurance such as required Social Security/Medicare (4130), SUTA Unemployment (4150), FUTA Unemployment(4151), Workers Compensation(4160), Local Tax, Privilege Tax and similar.
Retirement	Benefits for your Retirement Insurance expense such as the company contribution toward pension plans, IRAs, 403B, 401K(4140) or similar.
All Other	All Other Benefits not captured in the previous buckets such as Employer Paid Life Insurance(4124), Employee Procurement(4200), Tuition Reimbursement(4210), Employee Recognition(4230) and similar.

Patient-Related	
Ambulance	Ambulance or any form of patient transportation costs
Bio Hazardous	Hazardous waste disposal i.e. Sharps waste, Red Bag waste, Pathological waste, Chemotherapy waste, Pharmaceutical waste
Crisis Care	Cost and Revenue associated with Crisis Care; most Hospices use contract staff; if CC is a major part of your care, then direct ALL CC patient-related and non labor here
Crisis Care Labor	Cost and Revenue associated with Crisis Care; most Hospices use contract staff; if CC is a major part of your care, then direct ALL CC labor here
Dietary	The cost of Contract Dietary Specialists
Dietary Labor	Cost of Dietary Staff that receive benefits
DME	Most Hospices will use this for Durable Medical Equipment; use when contracting for DME services. Hospice Oxygen will go in with DME. i.e. Walkers, Hospital Beds, Lift Chairs, Beside Commodes, Transfer Bench, Lifts, Trapeze Bar.
DME Labor	Durable Medical Equipment Labor; use only if you have a DME service which your Hospice staffs and operates; this is not used by most Hospices
ER	Cost associated with Emergency Room visits
Food	Food expenses should be captured here; this is usually for IP and residential units, does not include dietary supplements
Food/Kitchen Labor	Kitchen Staff Labor should be captured here; this is usually for IP and residential units
Imaging	Imaging Services; example X-rays
Lab	Laboratory and Diagnostics
Linen	Linen; this may be a contracted service or an in-house function of stocking, supplying, and cleaning of bed and bath linens
Medical Supplies	Medical Supplies, any direct patient care needs. i.e. Dressing Aids, Basins, Oral Care, Feeding Tubes, Bed Pads, Colostomy Supplies, Bath Supplies, Mattress Overlays.
Mobile Phone	Only use for mobile phone costs of visiting staff; otherwise, use Indirect Costs/Telephone
Other	Limit this area, it should ONLY be used for items that relate to direct patient care that does not fall into a specific description
Outpatient	Outpatient services that do NOT fall into any other category are recorded here
Oxygen (for Unit Only)	Oxygen for the IP Unit only. Hospice Oxygen should go with DME.
Pagers	Only use for pager costs of visiting staff; otherwise, use Indirect Costs/Pagers
Pharmacy	The cost of medications; should also include any outside Pharmacy consulting services, and Pharmacy Contract Labor if you operate your own Pharmacy. Most Hospices will only use this category as they contract for such services
Pharmacy Labor	Use only if your Hospice staffs and operates its own pharmacy; this is NOT used by most Hospices
Therapies PT/OT/ST	Cost of Physical, Occupational or Speech Therapy required by COPs. This includes the cost of Contract Labor staff and contracted service providers.
Therapies PT/OT/ST Labor	Cost of PT/OT/ST Staff that receive benefits.
Therapies Chemo	Cost of Chemotherapy
Therapies IV/Biol	Includes IV or Biological Therapies, and any other therapy modality not otherwise broken out (radiation therapy for example).
Pass-Through Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity; EXCEPT Contracting Physician, Consulting Physician, Contract GIP, Respite, and Room & Board
Pass-Through Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service; the expense side of Pass-Through Income
Contract Physician Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Contracting Physicians
Contract Physician Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Contracting Physicians
Consulting Physician Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Consulting Physicians
Consulting Physician Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Consulting Physicians
Contract GIP Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to contract GIP
Contract GIP Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Contract GIP
Respite Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Respite
Respite Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Respite
Room & Board Income	Income where the Hospice is the "Fiscal Intermediary" and bills on behalf of other entity in regards to Room & Board
Room & Board Expense	Expense where the Hospice pays or "passes through" the money collected on behalf of the entity providing the service in regards to Room & Board
Indirect Costs	
Indirect Labor	
Admin Salaries	Administrative salaries and wages such as the CEO, Regional VPs, Administrative Assistants, Reception, etc. Support positions such as clerical support for Finance, should be included with Finance as this emulates the budgetary concern.
Admin Contract Labor	Contract Administrative salaries and wages such as the CEO, Regional VPs, Administrative Assistants, Reception, etc. Support positions such as clerical support for Finance, should be included with Finance as this emulates the budgetary concern.
Clinical Mgt. Salaries	Clinical Management salaries & wages; those that oversee clinical operations (should include any support staff, including supporting assistants)
Clinical Mgt. Contract Labor	Contract Clinical Management salaries & wages; those that oversee clinical operations (should include any support staff, including supporting assistants)
Compliance/QAPI Salaries	Compliance/QAPI salaries & wages (Should include any support staff)
Compliance/QAPI Contract Labor	Contract Compliance/QAPI salaries & wages
Education Salaries	Education Director and support staff. This is for Community Education and not to be confused with Marketing where we are promoting our specific Hospice. (Should include all staff dedicated to the people development function)
Education Contract Labor	Education Director and support staff Contract Labor. This is for Community Education and not to be confused with Marketing where we are promoting our specific Hospice. (Should include all staff dedicated to the people development function)
Finance Salaries	Finance salaries & wages (Should include CFO and any support staff, including supporting assistants)
Finance Contract Labor	Contract Finance salaries & wages (Should include CFO and any support staff, including supporting assistants)
HR Salaries	Human Resource salaries & wages (Should include any support staff)
HR Contract Labor	Contract Human Resource salaries & wages
Marketing Salaries	Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions and any support staff
Marketing Contract Labor	Contract Marketing salaries & wages; Includes reimbursable and non-reimbursable outreach efforts; Public Relations, Community Awareness, or Promotions
Medical Director Salaries	Medical Director Salaries. Use the Allocation Table to allocate amounts between Physician clinical patient contact and Indirect Medical Director consulting such as IDT Meetings.
Medical Director Contract Labor	Medical Director Contract Labor. Use the Allocation Table to allocate amounts between Physician clinical patient contact and Indirect Medical Director consulting such as IDT Meetings.
Medical Records Salaries	Medical Records salaries & wages (Should include any support staff)
Medical Records Contract Labor	Contract Medical Records salaries & wages
MIS Salaries	MIS or IT salaries & wages; these are your computer and network people (Should include any support staff)
MIS Contract Labor	Contract MIS or IT salaries & wages; these are your computer and network people
Other Salaries	Use this only for salaries & wages that is not applicable to any other Indirect Labor descriptions
Other Contract Labor	Use this for Indirect Contract Labor that is not applicable to any other Indirect Labor descriptions

Operational Costs	
Accounting/Audit	Accounting/Audit; would include MVI services, audit services, outside accounting services; do not use for internal accounting/finance staff
Answering Service	Answering Service
Bank Service	Bank Service charges and fees
Computer Expenses	Computer Expenses such as software, toner, maintenance and non-capitalized items/software EXCEPT expenses related to your EMR system.
Consulting/Professional Fees	Consulting/Professional Fees
Continuing Education	The cost of education including books, resources, all costs for attending conferences (registration, travel, lodging, meals, etc.)
Copier Expense	Specific Account for Copier Contract and associated expenses
Depreciation-Major Moveables	Use for depreciation expense for non-building related item such as major movables, fixed assets etc. Please lineup your Patient-Management Depreciation to Computer Expense. Lineup company owned fleet vehicles to Indirect Mileage and Patient-Related Mileage based on the utilization in effort to offset the reduced cost of paying mileage.
Dues, Licenses & Subscriptions	Dues, Licenses & Subscriptions. This will NOT include Software, which goes to Computer Expenses.
EMR System	Expenses related to your EMR system. Depreciation for your EMR - Patient Management System should go here.
Insurance - All Other	Use for any Insurance other than Liability or Property
Insurance - Liability	Insurance such as Directors & Officers, Malpractice, Hazard, etc
Interest-Operating	Interest Expense for Operations, such as a line of credit. This is NOT for interest relating to a mortgage or the financing of a building/facility.
Lease/Rent Equipment	Leased equipment not captured in other accounts
Legal	Legal expenses
Maintenance - Equipment	Use for expenses related to Equipment used for Maintenance.
Marketing Other	Marketing materials and activities such as advertising, brochures, displays, exhibitions...
Meeting Expense	Meeting Expense such as supplies for meetings, functions, food, travel for predominantly non-continuing educational meetings
Mileage-Non-Patient	Any mileage not related to direct patient care. Company owned fleet vehicle depreciation should be lineup up here to offset the reduction of paying mileage expense.
Minor Equipment	Small office/non-capitalized items such as file cabinets, book shelves, desk lamps, heavy duty staplers, waste cans, etc.
Miscellaneous	Very few costs should go here and nothing with a significant dollar amount
Office Supplies	Office Supplies such as paper, writing materials, folders, binders, tape, pens, notebooks, etc.
Other Expenses	Other should be used rarely and should have a relatively small amount
Pagers (Non-Patient)	Pager expenses for staff who do not perform direct patient visits as their major responsibility
Postage/Mailings	Postage for non-marketing or fundraising purposes; use for regular correspondence and shipping needs
Printing	Printing for non-marketing or fundraising purposes; use for all other printing
Service Contracts-Operating	Operating Service Contracts; Service Contracts NOT relating to the service and upkeep of a building or facilities
Telehealth	Any additional cost for a visit related to Telehealth
Telehealth Labor	Cost of Telehealth Support Staff that receive benefits
Telephone	Telephone and telecommunicative expenses including mobile phone charges for non-visiting staff
Training-Groups	For expenses relating to the education and training of volunteers
Vehicle Exp-Owned/Lease	Use this for expenses associated with company vehicles (leased or owned)
Facility Costs	
Alarm System	This account is for automated Alarm/Security measures. (Facility or Building Related expense)
Cleaning & Paper	Cleaning and janitorial expenses; include costs to keep the facilities clean and toilet supplies stocked
Depreciation-Building	Use for depreciation expense for building related item such as leasehold improvements, building, etc.
Exterminating	Use for the cost of exterminating insects and pests
Insurance - Property	Use for Property Insurance
Interest-Facility	Use for interest related to buildings and facilities such a mortgage or other financing instruments
Landscaping	Landscaping and grounds keeping expenses; lawn services, plant maintenance, mulching, etc.
Maintenance - Building	Maintenance expenses; these include painting, repairs, minor replacement costs, etc.
Maintenance Salaries	Maintenance Salaries and Wages; Paid maintenance staff
Other-Facility	Use for all building-related costs that do not fit any other category
Property Taxes	Property taxes on land, structures, building, or facility
Rent	Rent of a structure, building, or facility (occupancy expense)
Service Contracts-Facilities	Use for all service contract costs that are related to a building or facility; such as garbage removal, inspections, monitoring arrangements, etc.
Utilities	Utilities costs such as water, natural gas, electricity, sewer, etc.
Interest & Investment Income	
Interest Income	Income earned from interest on cash and other near-cash assets
Investment Income	Income from investments in bonds, securities, T-Bills, CDs, etc.
Medicare/Medicaid Interest	Interest paid by Medicare or Medicaid for delayed payment
Realized Gain/Loss on Disposals	Use for the actual losses from the "disposal" of assets; can be tangible assets like computers or office equipment or money vehicles
Unrealized Gains/Loss	Use for estimated gains or losses from assets if the assets were to be sold or "disposed of" as of the balance sheet date
Other	Other types of investment income not fitting any of the above categories. Keep to a minimum.
Development Income	
Contributions	Donations and general community support not associated with specific fundraising event
Memorials	Monies received in Memorial of deceased
United Way	Monies received from the United Way
Bequests	Use for amounts left to the organization in wills or other appropriations after the death
Endowment	Monies given to the Hospice for future perpetuation of the program; can also be designated as special purpose
Grants-Support Only (not for specific pro	Use only for grants that are more of a gift than to fund a specific program
FundRaising	Monies received from specific fundraising events or functions. I.E.Tree of Lights, Golf-a-Thon, Bike for Hospice, Galas, etc.
In-Kind Income (to give credit to Develop	Payment made in the form of goods and services rather than cash
Other	Use only if the type of Development Income does not fit any of the other categories
Development Costs	
Development Labor	Development or Fundraising Staff Salaries
Development Other	The other costs associated with the operation of the Development or Fundraising department
Development-FundRaising	Use for the cost of fundraising events and functions

Special Bereavement Program	
Special Bereavement Labor	Use for Special and Community Bereavement salaries & wages; these are NOT traditional bereavement for Hospice patients but additional programs and functions
Special Bereavement Other	Use for other costs of operating a Special and Community Bereavement program
Extracurricular Programs	
Bake Sale Revenue	Revenue from your Bake Sale program. This program was setup on the Setup tab.
Bake Sale Labor	This area captures the labor and benefits for your Bake Sale program.
Bake Sale Other	This area captures Other expenses for your Bake Sale program.
Bike-A-Thon Revenue	Revenue from your Bike-A-Thon program. This program was setup on the Setup tab.
Bike-A-Thon Labor	This area captures the labor and benefits for your Bike-A-Thon program.
Bike-A-Thon Other	This area captures Other expenses for your Bike-A-Thon program.
Butterfly Release Revenue	Revenue from your Butterfly Release program. This program was setup on the Setup tab.
Butterfly Release Labor	This area captures the labor and benefits for your Butterfly Release program.
Butterfly Release Other	This area captures Other expenses for your Butterfly Release program.
Golf-A-Thon Revenue	Revenue from your Golf-A-Thon program. This program was setup on the Setup tab.
Golf-A-Thon Labor	This area captures the labor and benefits for your Golf-A-Thon program.
Golf-A-Thon Other	This area captures Other expenses for your Golf-A-Thon program.
Grants - Fundraising Revenue	Revenue from your Grants - Fundraising program. This program was setup on the Setup tab.
Grants - Fundraising Labor	This area captures the labor and benefits for your Grants - Fundraising program.
Grants - Fundraising Other	This area captures Other expenses for your Grants - Fundraising program.
Tree of Lights Revenue	Revenue from your Tree of Lights program. This program was setup on the Setup tab.
Tree of Lights Labor	This area captures the labor and benefits for your Tree of Lights program.
Tree of Lights Other	This area captures Other expenses for your Tree of Lights program.
Grants - Program Revenue	Revenue from your Grants - Program program. This program was setup on the Setup tab.
Grants - Program Labor	This area captures the labor and benefits for your Grants - Program program.
Grants - Program Other	This area captures Other expenses for your Grants - Program program.
Kids Camp Revenue	Revenue from your Kids Camp program. This program was setup on the Setup tab.
Kids Camp Labor	This area captures the labor and benefits for your Kids Camp program.
Kids Camp Other	This area captures Other expenses for your Kids Camp program.
Pediatric Revenue	Revenue from your Pediatric program. This program was setup on the Setup tab.
Pediatric Labor	This area captures the labor and benefits for your Pediatric program.
Pediatric Other	This area captures Other expenses for your Pediatric program.
Thrift Store Revenue	Revenue from your Thrift Store program. This program was setup on the Setup tab.
Thrift Store Labor	This area captures the labor and benefits for your Thrift Store program.
Thrift Store Other	This area captures Other expenses for your Thrift Store program.
Program [1-6] Revenue	Revenue from your program. This program was setup on the Setup tab.
Program [1-6] Labor	This area captures the labor and benefits for your program.
Program [1-6] Other	This area captures Other expenses for your program.
In-Kind Expense	To offset the In-Kind Income
Board Designated Items	Items designated by the Board that would skew financial statements; research & development costs, feasibility studies, etc.
Donor Restricted Items	Items designated by the Donor and that might otherwise skew financial statements
Other Program Labor	Spare line for optional future Other Program Labor
Non-C.O.P. Therapies Labor	Use for the labor and benefits associated with Additional Therapies provided but not required per CoP
Non-C.O.P. Therapies Other	Use for the non-labor amounts associated with Additional Therapies provided but not required per CoP
Additional	
CAP Overage	CAP Overage payments
Corporate Tax	The Corporate Tax For Profit Hospice organizations must pay.

Balance Sheet

Assets	
Petty Cash	Cash for small expenditures
Operating Accounts	For normal operational disbursements
Accounts Receivable-Patient Accounts	Amounts billed but not received for patient services.
Grants Receivable	Amounts due for grants that relate to patient care
Pledges Receivable	Amounts due for pledges and promises to give
Other Receivable	Amounts due for other receivables that do not fit the receivables types, such as Sales Tax Refunds.
Allowance for Doubtful Accounts	An estimate or provision for amounts in Receivables that are expected NOT to be collected
Due From	Amounts owed to the organization from an entity
Short-Term Investments	Investments with a maturity date less than 1 year and greater than 90 days
Inventory	Inventory balance; Medications, Medical Supplies
Prepaid Expense	Expenses that are paid in advance
Prepaid Insurance	Insurance amounts paid in advance
Deposits	Monies that are held for security
Long-Term Investments	Investments with a maturity date greater than 1 year
Investments-Valuation Allowance	Accounts used to "adjust" the value of LT Investments
Fixed Assets	This is only used if a Trial Balance has no further breakout of depreciable assets
Land	Land holdings
Land Improvements	Land improvements of a permanent and material nature
Buildings	Building or structure purchases
Leasehold Improvements	Building or facility improvements and renovations
Fixed Equipment	Assets that can not be easily moved and are of a permanent nature
Automobiles & Trucks	Vehicles
Major Moveable	Assets that can be relocated with relative ease like desks, computers, copy machines, etc.
Minor Equipment (nondepreciable)	No depreciation is associated with this type
Restricted Assets	Assets set aside for a particular purpose
Other Fixed Assets	Use for assets that require amortization or do not fit any of the above categories
Accumulated Depreciation	Accumulated depreciation for the related type
Land Improvements-Accumulated Depre	Accumulated depreciation for the related type
Buildings-Accumulated Depreciation	Accumulated depreciation for the related type
Leasehold Improvements-Accumulated	Accumulated depreciation for the related type
Fixed Equipment-Accumulated Deprecia	Accumulated depreciation for the related type
Automobiles & Trucks-Accumulated Dep	Accumulated depreciation for the related type
Major Moveable-Accumulated Depreciati	Accumulated depreciation for the related type
Restricted Assets-Accumulated.Deprecia	Accumulated depreciation for the related type
Other Assets	Other assets that do not fit any of the types listed above
Liabilities	
Accounts Payable	Amounts owed, but not paid, for general operations of the entity other than those additional A/P accounts listed below
Unvouchered Accounts Payable	Accrued expenses that have not been posted in the A/P module
Due To	Amounts owed, but not paid to an entity
Accrued Contract IP Beds	Accounts for accrued contract IP bed expense
Accrued Nursing Home Room & Board	Accounts for accrued contract Room & Board expense
Accrued Payroll	Use for accrued Payroll
Accrued Vacation Payable	Use for accrued Vacation
Accrued PTO-Paid Time Off	Use for PTO (Paid Time Off)
PR Withholding Payable-Federal Taxes	Use for liabilities relating to Federal Income Taxes
PR Withholding Payable-State Taxes	Use for liabilities relating to State Income Taxes
PR Withholding Payable-FICA/SS Taxes	Use for liabilities relating to FICA/SS Taxes
PR Withholding Payable-SUI Taxes	Use for liabilities relating to State Unemployment Taxes
PR Withholding Payable-Other Taxes	Use for liabilities relating to other taxes that do not fit into another type
PR Deduction-Health Insurance	Use for liabilities relating to Health Insurance
PR Deduction-Dental	Use for liabilities relating to Dental Insurance
PR Deduction-Life Insurance	Use for liabilities relating to Life Insurance
PR Deduction-TSA	Use for liabilities relating to TSA (tax sheltered annuity type items)
PR Deduction-Garnished Wages	Use for liabilities relating to garnished wages
PR Deduction-Reimbursement Account	Use for liabilities relating to employee reimbursement plans
PR Deduction-Child/Spouse Life	Use for liabilities relating to Life Insurance for dependents
PR Deduction-Long Term Care	Use for liabilities relating to Nursing Home Care Insurance
PR Deduction-Miscellaneous	Use for liabilities relating to "other" items that do not fit the other categories
PR Deducation-401(k)	Use for liabilities relating to pension or retirement accounts
Flex Benefit Claims Payable	Use for liabilities relating to plans with "flex benefits"
Other Current Liabilities	Use for other liabilities that are "current"; i.e. need to be paid within 1 year
Unearned Income	Use for liabilities relating to unearned revenue
Long-Term Liability	Use for liabilities not payable in the next 12 months
FundBalance/RetainedEarnings	
FundBalance RetainedEarnings	Represents net assets; the value of assets less liabilities
Temporarily Restricted	Funds that are designated for a specific purpose with time limitations
Permanently Restricted	Funds that are designated for a specific purpose that have no time limitations

Notes