

August 3, 2017

Ms. Elizabeth K. Brown, Planner  
Healthcare Planning and CON Section  
Division of Health Service Regulation  
State Health Coordinating Council  
NC Department of Health and Human Services  
809 Ruggles Drive  
2701 Mail Service Center  
Raleigh, NC 27699-2701

RE: Continuum Care Hospice – California  
Petitioner Requesting Adjusted Need Determination  
Proposed 2018 SMFP

Submitted VIA email – [DHSR.SMFP.Petitions-Comments@dhhs.nc.gov](mailto:DHSR.SMFP.Petitions-Comments@dhhs.nc.gov)

Dear Ms. Brown,

Hospice and Palliative Care – Charlotte Region has engaged CliftonLarsonAllen (CLA) to review the 2015 Hospice Medicare Cost Report that was filed by the Petitioner. To develop this review CLA accesses a database of Hospice Medicare Cost Reports that have been provided in the public domain by Center for Medicare and Medicaid Services (CMS). For 2015 the database has a population of 3,362 cost reports from which individual providers can be identified. As a part of our review of the Petitioner's cost report we selected all of the California providers (461) from the database and computed a median value of a selection of data elements. We would like to highlight some observations about how the Petitioner's report compared with fellow Californian providers:

- We noted that for 2015 the Petitioner had operating cost 182% greater than the median Californian provider had reported.
- We noted that for 2015 the Petitioner had an operating loss of \$73.18 per patient day compared to the profit of \$35.57 per patient day that median Californian provider reported.
- We noted that for 2015 the Petitioner had nursing care cost 249% greater than the median Californian provider had reported.
- We noted that for 2015 the Petitioner had medical social service cost 376% greater than the median Californian provider had reported.
- We noted that for 2015 the Petitioner had home care aide cost 141% greater than the median Californian provider had reported.

- We noted that for 2015 the Petitioner did not report bereavement care cost, a critical benefit for the families grieving for the loss of a love one and a required service under the Hospice Conditions of Participation (COPs) in the Medicare Program.
- We noted that for 2015 the Petitioner had a small volume of days of care, 4,683 compared to the median in CA of 8,960 (52% the size) or if we compared to the median across the US of 15,429 (30% the size). In an era of health care reform where Medicare organization are being challenged to do more with less, CLA sees fewer small organization being able to survive. The challenge of meeting all the COPs by every Medicare organization is costly, more and more organizations are consolidating their resources in order to sustain themselves.
- Finally, we noted that for 2015 the Petitioner did not report days of care in serving Medicaid or MediCal as it is called in California, beneficiaries. Based on the petition the Petitioner indicates they "...serve double the number of African Americans than the state (CA) average or other hospices in the area..." Thus, we would expect that the target population of African Americans would include some Medicaid beneficiaries.

In the petition submitted by the Petitioner they reference the importance of their ability to be cost effective and have a lower cost structure. We do not think their Medicare cost report for 2015 supports their assumptions. We would further conclude that the Petitioner might have some challenges in finding success in North Carolina base on what appears to be there performance in California.

Please advise if we can be of further assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary R. Massey", with a long, sweeping underline.

Gary R. Massey, CPA  
Principal

Continuum Care Hospice - Oakland CA

Provider # 75-1626

## Hospice Benchmark Report

12/31/15

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Analysis has been prepared for Hospice and Palliative Care - Charlotte Region

Hospice Medicare Cost Report "Scorecard"			
with "High Level" Observations			
Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region			
Continuum Care Hospice - Oakland CA			
Provider # 75-1626			
Compared To:			
Performance Indicator From	CA 2015	Reg IX 2015	
HH Executive Summary Report	Median	Median	
Net Revenue per Day	110%	114%	
Continuum Care Hospice - Oakland CA	\$ 209.90	\$ 209.90	
Benchmark medians	\$ 191.50	\$ 184.00	
Total Expense per Day	182%	192%	
Continuum Care Hospice - Oakland CA	\$ 283.07	\$ 283.07	
Benchmark medians	\$ 155.92	\$ 147.71	
Projected margin per Day	-206%	-202%	
Continuum Care Hospice - Oakland CA	\$ (73.18)	\$ (73.18)	
Benchmark medians	\$ 35.57	\$ 36.29	
Direct Cost Physician Services	229%	262%	
Continuum Care Hospice - Oakland CA	\$ 10.10	\$ 10.10	
Benchmark medians	\$ 4.41	\$ 3.86	
Direct Cost Nursing Services	249%	239%	
Continuum Care Hospice - Oakland CA	\$ 63.00	\$ 63.00	
Benchmark medians	\$ 25.26	\$ 26.33	
Direct Cost Medical Social Svs	376%	308%	
Continuum Care Hospice - Oakland CA	\$ 11.19	\$ 11.19	
Benchmark medians	\$ 2.97	\$ 3.63	
Direct Cost Home Care Aides	141%	137%	
Continuum Care Hospice - Oakland CA	\$ 11.10	\$ 11.10	
Benchmark medians	\$ 7.86	\$ 8.07	
Direct Cost DME	94%	94%	
Continuum Care Hospice - Oakland CA	\$ 5.92	\$ 5.92	
Benchmark medians	\$ 6.33	\$ 6.28	
Direct Cost Pharmacy	102%	92%	
Continuum Care Hospice - Oakland CA	\$ 8.16	\$ 8.16	
Benchmark medians	\$ 8.03	\$ 8.87	

Hospice Medicare Cost Report "Scorecard"			
with "High Level" Observations			
Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region			
Continuum Care Hospice - Oakland CA		Provider # 75-1626	
		Compared To:	
Performance Indicator From	CA 2015	Reg IX 2015	
HH Executive Summary Report	Median	Median	
Total Drug cost per day	95%	98%	
Continuum Care Hospice - Oakland CA	\$ 15.60	\$ 15.60	
Benchmark medians	\$ 16.41	\$ 15.90	
Mix on Days Non-Routine Care	28.48%	28.48%	
Continuum Care Hospice - Oakland CA	0.34%	0.34%	
Benchmark medians	1.20%	1.20%	
Routine Care Days - Total	53%	45%	
Continuum Care Hospice - Oakland CA	4,667	4,667	
Benchmark medians	8,852	10,461	
Deviation of 20%+	Much Worse Than Normative		
Deviation of 1 - 19%	Somewhat Worse Than Normative		
90% to 110%	Normative		
Deviation of 1 - 19%	Somewhat Better Than Normative		
Deviation of 20%+	Much Better Than Normative		
<i>NOTE: Based on the data element, "worse: could be higher or lower than normative and "better" could be higher or lower than normative</i>			

**Executive Summary**

<b>I Agency Statistics Comparison</b>				
<b>Total Billed Days</b>	<b>2015 - CA</b>	<b>Provider</b>	<b>Reg IX</b>	<b>Natl</b>
Continuous Home Care	30	3	26	22
Routine Home Care	8,852	4,667	10,461	15,264
Inpatient Respite Care	32	3	43	58
General Inpatient Care	47	10	58	86
<b>Total Hospice Days</b>	<b>8,960</b>	<b>4,683</b>	<b>10,588</b>	<b>15,429</b>

**Direct Cost per Day Computations:**

<b>II Level of Care Services</b>				
<b>Direct Cost Per Day</b>	<b>2015 - CA</b>	<b>Provider</b>	<b>Reg IX</b>	<b>Natl</b>
Continuous Home Care	\$ 180.75	\$ 483.33	\$ 186.02	\$ 137.84
Routine Home Care	\$ 54.81	\$ 111.09	\$ 55.44	\$ 51.57
Inpatient Respite Care	\$ 152.38	\$ 230.00	\$ 175.88	\$ 142.80
General Inpatient Care	\$ 296.77	\$ 847.00	\$ 293.59	\$ 285.21

<b>III Visiting Services Cost Per Day</b>				
<b>Direct Cost Per Day</b>	<b>2015 - CA</b>	<b>Provider</b>	<b>Reg IX</b>	<b>Natl</b>
Physician Services	\$ 4.41	\$ 10.10	\$ 3.86	\$ 2.41
Nurse Practitioner	\$ -	\$ -	\$ -	\$ -
Registered Nurse	\$ 25.26	\$ 63.00	\$ 26.33	\$ 26.01
LPN/LVN	\$ -	\$ -	\$ -	\$ -
Physical Therapy	\$ 1.58	\$ -	\$ 1.39	\$ 1.35
Occupational Therapy	\$ 0.07	\$ -	\$ 0.06	\$ 0.04
Speech / Language Pathology	\$ 0.03	\$ -	\$ 0.03	\$ 0.03
Medical Social Services - Direct	\$ 2.97	\$ 11.19	\$ 3.63	\$ 4.38
Spiritual Counseling	\$ 2.43	\$ 9.86	\$ 2.73	\$ 3.21
Dietary Counseling	\$ 0.18	\$ 0.02	\$ 0.10	\$ 0.07
Counseling - Other	\$ 2.08	\$ -	\$ 1.23	\$ 1.29
Home Health Aides & Homemakers	\$ 7.86	\$ 11.10	\$ 8.07	\$ 8.65
Other-Patient and Family Support	\$ -	\$ -	\$ -	\$ -
<b>Visiting Services Cost</b>	<b>\$ 46.88</b>	<b>\$ 105.27</b>	<b>\$ 47.42</b>	<b>\$ 47.42</b>

<b>IV Other Services Cost Per Day</b>				
<b>Direct Cost Per Day</b>	<b>2015 - CA</b>	<b>Provider</b>	<b>Reg IX</b>	<b>Natl</b>
Drugs Biologicals and Infusion	\$ 8.03	\$ 8.16	\$ 8.87	\$ 8.46
Durable Medical Equip and Oxygen	\$ 6.33	\$ 5.92	\$ 6.28	\$ 6.06
Patient Transportation	\$ 0.35	\$ -	\$ 0.42	\$ 0.40
Imaging Services	\$ 0.10	\$ -	\$ 0.14	\$ 0.12
Labs and Diagnostics	\$ 0.34	\$ 0.04	\$ 0.38	\$ 0.42
Medical Supplies	\$ 4.11	\$ -	\$ 3.37	\$ 1.75
Outpatient Services	\$ 0.53	\$ -	\$ 0.37	\$ 0.32
Radiation Therapy	\$ 0.12	\$ -	\$ 0.19	\$ 0.19
Chemotherapy	\$ 0.33	\$ -	\$ 0.22	\$ 0.48
Other	\$ 21.17	\$ 10.57	\$ 17.11	\$ 22.40
Bereavement Programs Costs	\$ 1.27	\$ -	\$ 1.43	\$ 1.31
Volunteer Program Costs	\$ 0.18	\$ -	\$ 0.18	\$ 0.13
Fundraising	\$ 6.09	\$ -	\$ 11.68	\$ 4.06
<b>Other Services Cost</b>	<b>\$ 48.95</b>	<b>\$ 24.69</b>	<b>\$ 50.64</b>	<b>\$ 46.11</b>

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

Note: Median values are utilized throughout the report; therefore, some elements will not be the expected sum of the individual data.

**Executive Summary (Continued)**

**Total Cost per Day Computations:**

V	Level of Care Services and Drugs				
	Total Cost Per Day	2015 - CA	Provider	Reg IX	Natl
	Continuous Home Care	\$ 496.07	\$ 1,086.33	\$ 496.25	\$ 338.32
	Routine Home Care	\$ 151.60	\$ 279.43	\$ 142.76	\$ 121.47
	Inpatient Respite Care	\$ 431.70	\$ 490.67	\$ 399.44	\$ 300.90
	General Inpatient Care	\$ 575.98	\$ 1,680.20	\$ 697.21	\$ 544.26
	Drugs Biologicals and Infusion	\$ 16.41	\$ 15.60	\$ 15.90	\$ 12.92

VI	Summary - All Payers Per Day				
	All Payers Per Day	2015 - CA	Provider	Reg IX	Natl
	Total Net Patient Revenue	\$ 191.50	\$ 209.90	\$ 184.00	\$ 170.73
	Total Cost (Per Cost Report)	\$ 155.92	\$ 283.07	\$ 147.71	\$ 124.80
	Margin	\$35.57	(\$73.18)	\$ 36.29	\$ 45.93
	Percent Margin	18.58%	-34.86%	19.72%	26.90%

VII	Payer Mix - Days				
	Payer	2015 - CA	Provider	Reg IX	Natl
	Medicare	88.30%	91.80%	89.51%	91.47%
	Medicaid	6.69%	0.00%	5.63%	3.98%
	Other	5.01%	8.20%	4.86%	4.55%

VIII	Level of Care - % Days				
	Payer	2015 - CA	Provider	Reg IX	Natl
	Continuous Home Care	0.33%	0.06%	0.25%	0.14%
	Routine Home Care	98.80%	99.66%	98.80%	98.93%
	Inpatient Respite Care	0.35%	0.06%	0.41%	0.37%
	General Inpatient Care	0.52%	0.21%	0.55%	0.56%

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Note: Median values are utilized throughout the report; therefore, some elements will not be the expected sum of the individual data.

2015 Non- Profits

Medicare Hospice Benchmark Report

## Direct Cost Per Day Benchmarks: Trends - Group 1

# of Providers	55		79		845
Direct Cost Per Day: Level 1	2015 - CA	Provider	CA	Reg IX	Natl
Physician Services	\$ 1.58	\$ -	\$ 0.51	\$ 0.47	\$ 1.30
Nurse Practitioner	\$ 0.07	\$ -	\$ 0.44	\$ 0.01	\$ 0.03
Registered Nurse	\$ 0.03	\$ -	\$ 0.01	\$ 0.01	\$ 0.02
LPN/LVN	\$ 2.97	\$ 11.19	\$ 8.80	\$ 8.14	\$ 6.45
Physical Therapy	\$ 2.43	\$ 9.86	\$ 4.36	\$ 3.84	\$ 3.11
Occupational Therapy	\$ 0.18	\$ 0.02	\$ 0.16	\$ 0.12	\$ 0.07
Speech / Language Pathology	\$ 2.08	\$ -	\$ 0.71	\$ 1.77	\$ 0.66
Medical Social Services - Direct	\$ 7.86	\$ 11.10	\$ 11.03	\$ 11.82	\$ 10.19
Spiritual Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Dietary Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling - Other	\$ 8.03	\$ 8.16	\$ 6.21	\$ 6.41	\$ 10.08
Home Health Aides & Homemakers	\$ 6.33	\$ 5.92	\$ 7.41	\$ 6.97	\$ 6.28
Other-Patient and Family Support	\$ 0.35	\$ -	\$ 0.59	\$ 0.59	\$ 0.94
<b>Visiting Services Cost</b>	<b>\$ 31.91</b>	<b>\$ 46.25</b>	<b>\$ 40.24</b>	<b>\$ 40.15</b>	<b>\$ 39.14</b>

Drugs Biologicals and Infusion	\$ 0.34	\$ 0.04	\$ 0.50	\$ 0.47	\$ 0.67
Durable Medical Equip and Oxygen	\$ 4.11	\$ -	\$ 1.29	\$ 1.15	\$ 1.64
Patient Transportation	\$ 0.53	\$ -	\$ 0.08	\$ 0.22	\$ 0.53
Imaging Services	\$ 0.12	\$ -	\$ 0.00	\$ 0.36	\$ 0.21
Labs and Diagnostics	\$ 0.33	\$ -	\$ 6.54	\$ 0.12	\$ 0.54
Medical Supplies	\$ 21.17	\$ 10.57	\$ 13.30	\$ 14.85	\$ 21.25
Outpatient Services	\$ 1.27	\$ -	\$ 3.64	\$ 3.34	\$ 2.47
Radiation Therapy	\$ 0.18	\$ -	\$ 0.02	\$ 0.17	\$ 0.10
Chemotherapy	\$ 6.09	\$ -	\$ 6.52	\$ 4.57	\$ 2.68
Other					
Bereavement Programs Costs	\$ 56.82	\$ 112.98	\$ 95.25	\$ 79.91	\$ 68.83
Volunteer Program Costs	\$ 155.92	\$ 283.07	\$ 173.73	\$ 162.00	\$ 146.49
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Services Cost</b>	<b>\$ 246.88</b>	<b>\$ 406.66</b>	<b>\$ 300.87</b>	<b>\$ 267.15</b>	<b>\$ 245.42</b>

## # of Days

Medicare	7,911	4,299	38,424	34,101	23,225
Medicaid	530	-	1,242	1,242	937
Other	519	384	1,823	1,813	1,800
<b>Total Days</b>	<b>8,960</b>	<b>4,683</b>	<b>41,488</b>	<b>37,155</b>	<b>25,962</b>

## Payer Mix - Days

Medicare	88.30%	91.80%	92.61%	91.78%	89.46%
Medicaid	6.69%	0.00%	3.23%	3.64%	4.03%
Other	5.01%	8.20%	4.15%	4.58%	6.51%

## Total Billed Days

Continuous Home Care	30	3	18	16	29
Routine Home Care	8,852	4,667	41,223	36,873	25,209
Inpatient Respite Care	32	3	75	84	109
General Inpatient Care	47	10	173	183	616
<b>Total Hospice Days</b>	<b>8,960</b>	<b>4,683</b>	<b>41,488</b>	<b>37,155</b>	<b>25,962</b>

## Level of Care - Days

Continuous Home Care	0.33%	0.06%	0.04%	0.04%	0.11%
Routine Home Care	98.80%	99.66%	99.36%	99.24%	97.10%
Inpatient Respite Care	0.35%	0.06%	0.18%	0.23%	0.42%
General Inpatient Care	0.52%	0.21%	0.42%	0.49%	2.37%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region



2015 Non- Profits

Medicare Hospice Benchmark Report

## Total Cost Per Day Benchmarks: Trends - Group 1

# of Providers					
			55	79	845
Total Cost Per Day: Level 1	2015 - CA	Provider	CA	Reg IX	Natl
Continuous Home Care	\$ 496.07	\$ 1,086.33	\$ 694.44	\$ 400.00	\$ 363.40
Routine Home Care	\$ 151.60	\$ 279.43	\$ 171.03	\$ 158.17	\$ 134.15
Inpatient Respite Care	\$ 431.70	\$ 490.67	\$ 401.78	\$ 399.88	\$ 346.43
General Inpatient Care	\$ 575.98	\$ 1,680.20	\$ 666.46	\$ 804.24	\$ 606.59
Drugs Biologicals and Infusion	\$ 16.41	\$ 15.60	\$ 7.95	\$ 8.86	\$ 13.53
Total Net Revenue per Day	\$ 191.50	\$ 209.90	\$ 181.71	\$ 188.94	\$ 167.62
Total Expenses per Day	\$ 155.92	\$ 283.07	\$ 173.73	\$ 162.00	\$ 146.49
Margin (Per Day)	\$ 35.57	\$ (73.18)	\$ 7.98	\$ 26.94	\$ 21.12
Percent Margin	18.58%	-34.86%	4.39%	14.26%	12.60%

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2015 For - Profits

Medicare Hospice Benchmark Report

## Direct Cost Per Day Benchmarks: Trends - Group 2

# of Providers	405		513		2,424
Direct Cost Per Day: Level 2	2015 - CA	Provider	CA	Reg IX	Natl
Physician Services	\$ 1.58	\$ -	\$ 1.72	\$ 1.46	\$ 1.31
Nurse Practitioner	\$ 0.07	\$ -	\$ 0.06	\$ 0.07	\$ 0.03
Registered Nurse	\$ 0.03	\$ -	\$ 0.03	\$ 0.03	\$ 0.03
LPN/LVN	\$ 2.97	\$ 11.19	\$ 2.98	\$ 3.30	\$ 4.17
Physical Therapy	\$ 2.43	\$ 9.86	\$ 2.37	\$ 2.48	\$ 3.28
Occupational Therapy	\$ 0.18	\$ 0.02	\$ 0.12	\$ 0.08	\$ 0.07
Speech / Language Pathology	\$ 2.08	\$ -	\$ 2.00	\$ 0.78	\$ 1.66
Medical Social Services - Direct	\$ 7.86	\$ 11.10	\$ 8.20	\$ 7.87	\$ 8.66
Spiritual Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Dietary Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling - Other	\$ 8.03	\$ 8.16	\$ 8.54	\$ 8.65	\$ 8.35
Home Health Aides & Homemakers	\$ 6.33	\$ 5.92	\$ 6.34	\$ 6.03	\$ 6.08
Other-Patient and Family Support	\$ 0.35	\$ -	\$ 0.35	\$ 0.36	\$ 0.32
<b>Visiting Services Cost</b>	<b>\$ 31.91</b>	<b>\$ 46.25</b>	<b>\$ 32.73</b>	<b>\$ 31.10</b>	<b>\$ 33.97</b>

Drugs Biologicals and Infusion	\$ 0.34	\$ 0.04	\$ 0.37	\$ 0.37	\$ 0.38
Durable Medical Equip and Oxygen	\$ 4.11	\$ -	\$ 4.38	\$ 3.67	\$ 1.76
Patient Transportation	\$ 0.53	\$ -	\$ 0.60	\$ 0.31	\$ 0.24
Imaging Services	\$ 0.12	\$ -	\$ 0.15	\$ 0.16	\$ 0.13
Labs and Diagnostics	\$ 0.33	\$ -	\$ 0.22	\$ 0.18	\$ 0.25
Medical Supplies	\$ 21.17	\$ 10.57	\$ 22.76	\$ 17.18	\$ 21.93
Outpatient Services	\$ 1.27	\$ -	\$ 1.00	\$ 1.02	\$ 0.95
Radiation Therapy	\$ 0.18	\$ -	\$ 0.21	\$ 0.19	\$ 0.13
Chemotherapy	\$ 6.09	\$ -	\$ 0.19	\$ 0.25	\$ 0.34
Other					
Bereavement Programs Costs	\$ 56.82	\$ 112.98	\$ 57.23	\$ 57.96	\$ 52.02
Volunteer Program Costs	\$ 155.92	\$ 283.07	\$ 165.30	\$ 149.44	\$ 122.75
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Services Cost</b>	<b>\$ 246.88</b>	<b>\$ 406.66</b>	<b>\$ 252.42</b>	<b>\$ 230.71</b>	<b>\$ 200.88</b>

## # of Days

Medicare	7,911	4,299	6,941	8,674	12,933
Medicaid	530	-	496	496	509
Other	519	384	473	521	630
<b>Total Days</b>	<b>8,960</b>	<b>4,683</b>	<b>7,910</b>	<b>9,691</b>	<b>14,072</b>

## Payer Mix - Days

Medicare	88.30%	91.80%	87.76%	89.51%	91.91%
Medicaid	6.69%	0.00%	7.15%	5.71%	3.94%
Other	5.01%	8.20%	5.10%	4.78%	4.16%

## Total Billed Days

Continuous Home Care	30	3	31	30	20
Routine Home Care	8,852	4,667	7,806	9,568	13,946
Inpatient Respite Care	32	3	31	44	48
General Inpatient Care	47	10	42	49	58
<b>Total Hospice Days</b>	<b>8,960</b>	<b>4,683</b>	<b>7,910</b>	<b>9,691</b>	<b>14,072</b>

## Level of Care - Days

Continuous Home Care	0.33%	0.06%	0.39%	0.31%	0.14%
Routine Home Care	98.80%	99.66%	98.69%	98.73%	99.10%
Inpatient Respite Care	0.35%	0.06%	0.39%	0.45%	0.34%
General Inpatient Care	0.52%	0.21%	0.53%	0.51%	0.41%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

2015 For - Profits

Medicare Hospice Benchmark Report

## Total Cost Per Day Benchmarks: Trends - Group 2

# of Providers					
			405	513	2,424
Total Cost Per Day: Level 2	2015 - CA	Provider	CA	Reg IX	Natl
Continuous Home Care	\$ 496.07	\$ 1,086.33	\$ 480.27	\$ 436.38	\$ 358.58
Routine Home Care	\$ 151.60	\$ 279.43	\$ 160.98	\$ 144.99	\$ 119.97
Inpatient Respite Care	\$ 431.70	\$ 490.67	\$ 382.56	\$ 340.11	\$ 312.23
General Inpatient Care	\$ 575.98	\$ 1,680.20	\$ 575.46	\$ 671.76	\$ 554.23
Drugs Biologicals and Infusion	\$ 16.41	\$ 15.60	\$ 16.82	\$ 16.23	\$ 12.96
Total Net Revenue per Day	\$ 191.50	\$ 209.90	\$ 194.02	\$ 175.31	\$ 174.44
Total Expenses per Day	\$ 155.92	\$ 283.07	\$ 165.30	\$ 149.44	\$ 122.75
Margin (Per Day)	\$ 35.57	\$ (73.18)	\$ 28.72	\$ 25.87	\$ 51.69
Percent Margin	18.58%	-34.86%	14.80%	14.76%	29.63%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

Selected Groupings 2015

Medicare Hospice Benchmark Report

## Direct Cost Per Day Benchmarks: Trends - Group 3

# of Providers		1	461	593	
Direct Cost Per Day: Level 3	2015 - CA	Provider	Provider	CA	Reg IX
Physician Services	\$ 1.58	\$ -	\$ -	\$ 1.58	\$ 1.39
Nurse Practitioner	\$ 0.07	\$ -	\$ -	\$ 0.07	\$ 0.06
Registered Nurse	\$ 0.03	\$ -	\$ -	\$ 0.03	\$ 0.03
LPN/LVN	\$ 2.97	\$ 11.19	\$ 11.19	\$ 2.97	\$ 3.63
Physical Therapy	\$ 2.43	\$ 9.86	\$ 9.86	\$ 2.43	\$ 2.73
Occupational Therapy	\$ 0.18	\$ 0.02	\$ 0.02	\$ 0.18	\$ 0.10
Speech / Language Pathology	\$ 2.08	\$ -	\$ -	\$ 2.08	\$ 1.23
Medical Social Services - Direct	\$ 7.86	\$ 11.10	\$ 11.10	\$ 7.86	\$ 8.07
Spiritual Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Dietary Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling - Other	\$ 8.03	\$ 8.16	\$ 8.16	\$ 8.03	\$ 8.87
Home Health Aides & Homemakers	\$ 6.33	\$ 5.92	\$ 5.92	\$ 6.33	\$ 6.28
Other-Patient and Family Support	\$ 0.35	\$ -	\$ -	\$ 0.35	\$ 0.42
<b>Visiting Services Cost</b>	<b>\$ 31.91</b>	<b>\$ 46.25</b>	<b>\$ 46.25</b>	<b>\$ 31.91</b>	<b>\$ 32.80</b>

Drugs Biologicals and Infusion	\$ 0.34	\$ 0.04	\$ 0.04	\$ 0.34	\$ 0.38
Durable Medical Equip and Oxygen	\$ 4.11	\$ -	\$ -	\$ 4.11	\$ 3.37
Patient Transportation	\$ 0.53	\$ -	\$ -	\$ 0.53	\$ 0.37
Imaging Services	\$ 0.12	\$ -	\$ -	\$ 0.12	\$ 0.19
Labs and Diagnostics	\$ 0.33	\$ -	\$ -	\$ 0.33	\$ 0.22
Medical Supplies	\$ 21.17	\$ 10.57	\$ 10.57	\$ 21.17	\$ 17.11
Outpatient Services	\$ 1.27	\$ -	\$ -	\$ 1.27	\$ 1.43
Radiation Therapy	\$ 0.18	\$ -	\$ -	\$ 0.18	\$ 0.18
Chemotherapy	\$ 6.09	\$ -	\$ -	\$ 6.09	\$ 11.68
Other					
Bereavement Programs Costs	\$ 56.82	\$ 112.98	\$ 112.98	\$ 56.82	\$ 57.56
Volunteer Program Costs	\$ 155.92	\$ 283.07	\$ 283.07	\$ 155.92	\$ 147.71
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Services Cost</b>	<b>\$ 246.88</b>	<b>\$ 406.66</b>	<b>\$ 406.66</b>	<b>\$ 246.88</b>	<b>\$ 240.20</b>

## # of Days

Medicare	7,911	4,299	4,299	7,911	9,477
Medicaid	530	-	-	530	534
Other	519	384	384	519	577
<b>Total Days</b>	<b>8,960</b>	<b>4,683</b>	<b>4,683</b>	<b>8,960</b>	<b>10,588</b>

## Payer Mix - Days

Medicare	88.30%	91.80%	91.80%	88.30%	61.00%
Medicaid	6.69%	0.00%	0.00%	6.69%	5.63%
Other	5.01%	8.20%	8.20%	5.01%	4.86%

## Total Billed Days

Continuous Home Care	30	3	3	30	26
Routine Home Care	8,852	4,667	4,667	8,852	10,461
Inpatient Respite Care	32	3	3	32	43
General Inpatient Care	47	10	10	47	58
<b>Total Hospice Days</b>	<b>8,960</b>	<b>4,683</b>	<b>4,683</b>	<b>8,960</b>	<b>10,588</b>

## Level of Care - Days

Continuous Home Care	0.33%	0.06%	0.06%	0.33%	0.25%
Routine Home Care	98.80%	99.66%	99.66%	98.80%	98.80%
Inpatient Respite Care	0.35%	0.06%	0.06%	0.35%	0.41%
General Inpatient Care	0.52%	0.21%	0.21%	0.52%	0.55%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

Selected Groupings 2015

Medicare Hospice Benchmark Report

## Total Cost Per Day Benchmarks: Trends - Group 3

# of Providers					
			1	461	593
Total Cost Per Day: Level 3	2015 - CA	Provider	Provider	CA	Reg IX
Continuous Home Care	\$ 496.07	\$ 1,086.33	\$ 1,086.33	\$ 496.07	\$ 496.25
Routine Home Care	\$ 151.60	\$ 279.43	\$ 279.43	\$ 151.60	\$ 142.76
Inpatient Respite Care	\$ 431.70	\$ 490.67	\$ 490.67	\$ 431.70	\$ 399.44
General Inpatient Care	\$ 575.98	\$ 1,680.20	\$ 1,680.20	\$ 575.98	\$ 697.21
Drugs Biologicals and Infusion	\$ 16.41	\$ 15.60	\$ 15.60	\$ 16.41	\$ 15.90
Total Net Revenue per Day	\$ 191.50	\$ 209.90	\$ 209.90	\$ 191.50	\$ 184.00
Total Expenses per Day	\$ 155.92	\$ 283.07	\$ 283.07	\$ 155.92	\$ 147.71
Margin (Per Day)	\$ 35.57	\$ (73.18)	\$ (73.18)	\$ 35.57	\$ 36.29
Percent Margin	18.58%	-34.86%	-34.86%	18.58%	19.72%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

All Natl

Medicare Hospice Benchmark Report

## Direct Cost Per Day Benchmarks: Trends - Group 4

# of Providers			10	3,362	926
Direct Cost Per Day: Level 4	2015 - CA	Provider	2014	2015	2016
Physician Services	\$ 1.58	\$ -	\$ 16.06	\$ 1.35	\$ 2.70
Nurse Practitioner	\$ 0.07	\$ -	\$ 0.06	\$ 0.04	\$ 0.05
Registered Nurse	\$ 0.03	\$ -	\$ 0.05	\$ 0.03	\$ 0.04
LPN/LVN	\$ 2.97	\$ 11.19	\$ 2.10	\$ 4.38	\$ 5.87
Physical Therapy	\$ 2.43	\$ 9.86	\$ 1.38	\$ 3.21	\$ 3.71
Occupational Therapy	\$ 0.18	\$ 0.02	\$ -	\$ 0.07	\$ 0.12
Speech / Language Pathology	\$ 2.08	\$ -	\$ 10.72	\$ 1.29	\$ 1.50
Medical Social Services - Direct	\$ 7.86	\$ 11.10	\$ 1.17	\$ 8.65	\$ 8.67
Spiritual Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Dietary Counseling	\$ -	\$ -	\$ -	\$ -	\$ -
Counseling - Other	\$ 8.03	\$ 8.16	\$ 5.69	\$ 8.46	\$ 8.96
Home Health Aides & Homemakers	\$ 6.33	\$ 5.92	\$ 1.95	\$ 6.06	\$ 5.86
Other-Patient and Family Support	\$ 0.35	\$ -	\$ 0.26	\$ 0.40	\$ 0.66
<b>Visiting Services Cost</b>	<b>\$ 31.91</b>	<b>\$ 46.25</b>	<b>\$ 39.45</b>	<b>\$ 33.93</b>	<b>\$ 38.14</b>
Drugs Biologicals and Infusion	\$ 0.34	\$ 0.04	\$ 0.07	\$ 0.42	\$ 0.64
Durable Medical Equip and Oxygen	\$ 4.11	\$ -	\$ 0.10	\$ 1.75	\$ 1.06
Patient Transportation	\$ 0.53	\$ -	\$ -	\$ 0.32	\$ 0.61
Imaging Services	\$ 0.12	\$ -	\$ 4.04	\$ 0.19	\$ 0.68
Labs and Diagnostics	\$ 0.33	\$ -	\$ 0.70	\$ 0.48	\$ 0.44
Medical Supplies	\$ 21.17	\$ 10.57	\$ 34.58	\$ 22.40	\$ 23.59
Outpatient Services	\$ 1.27	\$ -	\$ 0.10	\$ 1.31	\$ 2.44
Radiation Therapy	\$ 0.18	\$ -	\$ 0.30	\$ 0.13	\$ 0.17
Chemotherapy	\$ 6.09	\$ -	\$ -	\$ 4.06	\$ 3.04
Other					
Bereavement Programs Costs	\$ 56.82	\$ 112.98	\$ 78.51	\$ 53.33	\$ 64.10
Volunteer Program Costs	\$ 155.92	\$ 283.07	\$ 172.20	\$ 124.80	\$ 141.26
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Services Cost</b>	<b>\$ 246.88</b>	<b>\$ 406.66</b>	<b>\$ 290.60</b>	<b>\$ 209.20</b>	<b>\$ 238.04</b>

## # of Days

Medicare	7,911	4,299	7,486	14,114	12,965
Medicaid	530	-	467	562	531
Other	519	384	453	754	705
<b>Total Days</b>	<b>8,960</b>	<b>4,683</b>	<b>8,406</b>	<b>15,429</b>	<b>14,201</b>

## Payer Mix - Days

Medicare	88.30%	91.80%	89.05%	91.47%	91.30%
Medicaid	6.69%	0.00%	6.24%	3.98%	4.10%
Other	5.01%	8.20%	4.71%	4.55%	4.61%

## Total Billed Days

Continuous Home Care	30	3	1,198	22	15
Routine Home Care	8,852	4,667	6,950	15,264	13,975
Inpatient Respite Care	32	3	51	58	63
General Inpatient Care	47	10	207	86	149
<b>Total Hospice Days</b>	<b>8,960</b>	<b>4,683</b>	<b>8,406</b>	<b>15,429</b>	<b>14,201</b>

## Level of Care - Days

Continuous Home Care	0.33%	0.06%	14.25%	0.14%	0.10%
Routine Home Care	98.80%	99.66%	82.68%	98.93%	98.41%
Inpatient Respite Care	0.35%	0.06%	0.61%	0.37%	0.44%
General Inpatient Care	0.52%	0.21%	2.46%	0.56%	1.05%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region

All Natl

Medicare Hospice Benchmark Report

## Total Cost Per Day Benchmarks: Trends - Group 4

# of Providers			10	3,362	926
Total Cost Per Day: Level 4	2015 - CA	Provider	2014	2015	2016
Continuous Home Care	\$ 496.07	\$ 1,086.33	\$ 636.97	\$ 338.32	\$ 288.28
Routine Home Care	\$ 151.60	\$ 279.43	\$ 82.35	\$ 121.47	\$ 135.64
Inpatient Respite Care	\$ 431.70	\$ 490.67	\$ 458.96	\$ 300.90	\$ 284.13
General Inpatient Care	\$ 575.98	\$ 1,680.20	\$ 429.09	\$ 544.26	\$ 594.19
Drugs Biologicals and Infusion	\$ 16.41	\$ 15.60	\$ 9.33	\$ 12.92	\$ 14.37
Total Net Revenue per Day	\$ 191.50	\$ 209.90	\$ 58.21	\$ 170.73	\$ 167.85
Total Expenses per Day	\$ 155.92	\$ 283.07	\$ 172.20	\$ 124.80	\$ 141.26
Margin (Per Day)	\$ 35.57	\$ (73.18)	\$ (113.99)	\$ 45.93	\$ 26.59
Percent Margin	18.58%	-34.86%	-195.82%	26.90%	15.84%

Analysis has been prepared by CliftonLarsonAllen for Hospice and Palliative Care - Charlotte Region