

## 2021 Medicare Home Health Operations Dashboard Report

Measure	Peer Group Data <sup>1</sup>			Peer Group Data <sup>1</sup>			National Data <sup>1</sup>		
	SHP / FORVIS Benchmark Leaders			All Other Agencies			All United States Medicare Certified Agencies		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Number of Agencies</b>	Total agencies in peer group data: 388			Total agencies in peer group: 7,306			Total agencies in national data: 7,734		
<b>Service Delivery Dashboards</b>									
Total home health visits	12,212	20,991	35,963	3,800	8,908	20,938	3,991	9,478	22,089
Total visits for other services <sup>4</sup>	-	-	-	-	-	-	-	-	-
Total net patient revenue <sup>4</sup>	\$ 2,449,568	\$ 4,309,960	\$ 7,102,384	\$ 829,529	\$ 1,811,171	\$ 4,252,191	\$ 877,175	\$ 1,932,540	\$ 4,497,590
Total Medicare payment periods	974	1,607	2,823	266	576	1,214	281	623	1,306
Total Medicare home health revenue	\$ 1,542,587	\$ 2,580,093	\$ 4,657,731	\$ 454,741	\$ 1,003,734	\$ 2,149,953	\$ 479,554	\$ 1,067,276	\$ 2,292,282
Total home health unduplicated patients	514	932	1,715	119	335	928	127	363	995
Total unduplicated patients for other services <sup>4</sup>	-	-	-	-	-	-	-	-	-
Payer mix, measured on total visits									
Medicare	47.8%	56.9%	72.7%	42.8%	66.2%	98.6%	43.3%	65.3%	97.4%
Medicaid	0.0%	0.0%	1.1%	0.0%	0.0%	0.5%	0.0%	0.0%	0.6%
Other	27.0%	41.1%	50.7%	0.6%	30.0%	52.7%	1.6%	31.2%	52.5%
Payer mix, measured on unduplicated patients									
Medicare	45.8%	59.9%	87.4%	42.5%	67.7%	100.0%	42.9%	66.9%	99.8%
Medicaid	0.0%	0.0%	1.2%	0.0%	0.0%	0.7%	0.0%	0.0%	0.8%
Other	11.2%	39.1%	51.8%	0.0%	28.7%	53.7%	0.0%	29.6%	53.6%
Visits per Medicare payment period (all periods)									
Skilled nursing	3.2	3.7	4.1	3.3	4.1	5.0	3.3	4.1	5.0
Physical therapy	2.1	2.6	3.2	1.7	2.7	3.5	1.7	2.7	3.5
Occupational therapy	0.4	0.7	1.0	0.1	0.5	1.0	0.1	0.5	1.0
Speech therapy	0.1	0.1	0.2	0.0	0.1	0.2	0.0	0.1	0.2
Medical social services	0.0	0.0	0.1	-	0.0	0.0	-	0.0	0.0
Home health aide	0.0	0.1	0.3	0.1	0.3	0.8	0.0	0.3	0.8
Total visits per payment period	6.7	7.4	8.2	6.9	8.1	9.5	6.9	8.1	9.4
Total therapy visits per payment period	2.8	3.4	4.3	2.0	3.5	4.6	2.1	3.5	4.6
Visits per Medicare full payment period (including outliers)									
Skilled nursing	3.3	3.9	4.4	3.5	4.3	5.3	3.5	4.3	5.2
Physical therapy	2.2	2.8	3.5	1.8	2.9	3.8	1.8	2.9	3.8
Occupational therapy	0.4	0.7	1.0	0.1	0.6	1.1	0.1	0.6	1.1
Speech therapy	0.1	0.1	0.2	0.0	0.1	0.2	0.0	0.1	0.2
Medical social services	0.0	0.0	0.1	-	0.0	0.1	-	0.0	0.1
Home health aide	0.0	0.2	0.4	0.1	0.3	0.8	0.1	0.3	0.8
Total visits per payment period	7.1	7.8	8.8	7.4	8.7	10.2	7.3	8.6	10.1
Total therapy visits per payment period	2.9	3.7	4.7	2.1	3.8	5.1	2.2	3.8	5.0
Visits per Medicare LUPA payment period	1.7	1.8	1.9	1.6	1.8	2.0	1.6	1.8	2.0
Number of payment periods per Medicare patient	2.4	3.0	3.8	2.0	2.7	4.0	2.0	2.7	4.0

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	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Staffing Dashboards</b>									
Total full time equivalents	16.1	25.0	44.6	6.5	13.9	31.1	6.9	14.7	32.0
Estimated number of hours per visit									
Direct nursing service (based on SN visits)	1.6	1.8	2.1	1.1	1.9	2.7	1.2	1.9	2.6
Home health aide service (based on HHA visits)	1.3	1.7	2.1	1.0	1.4	2.2	1.0	1.5	2.2
Administrative staff	0.7	0.8	1.0	0.8	1.2	1.8	0.8	1.1	1.7
Total staff	2.3	2.5	2.8	2.3	3.0	4.1	2.3	3.0	4.0
Estimated number of visits per day per FTE <sup>5</sup>									
Nursing - RN	3.3	4.0	4.8	3.0	4.2	7.3	3.0	4.2	7.0
Nursing - LPN	5.5	6.2	7.3	4.4	6.2	9.0	4.4	6.2	9.0
Physical therapy	3.8	4.5	5.6	4.1	5.7	9.0	4.1	5.6	8.9
Physical therapy assistant	5.9	6.7	7.7	5.2	7.0	9.0	5.3	6.9	9.0
Occupational therapy	4.0	4.9	5.7	3.9	5.4	8.5	3.9	5.4	8.3
Occupational therapy assistant	5.3	6.4	7.7	4.7	6.3	8.5	4.8	6.3	8.3
Speech therapy service	4.1	5.0	5.9	3.7	5.2	7.7	3.7	5.1	7.4
Medical social services	2.3	3.4	4.7	1.1	2.7	5.2	1.2	2.8	5.0
Home health aide service	4.2	5.4	6.9	3.8	5.9	8.8	3.8	5.8	8.7
Staffing Approach									
LPN as a % of total nursing FTEs	22.7%	35.3%	43.2%	0.0%	16.7%	40.0%	0.0%	18.5%	40.2%
PTA as a % of total physical therapy FTEs	32.5%	48.6%	58.6%	0.0%	13.2%	44.4%	0.0%	16.5%	46.2%
OTA as a % of total occupational therapy FTEs	0.0%	23.0%	41.8%	0.0%	0.0%	25.0%	0.0%	0.0%	27.8%
Skilled nursing salary as a % of total SN FTEs	98.6%	100.0%	100.0%	96.7%	100.0%	100.0%	97.0%	100.0%	100.0%
Skilled nursing contract as a % of total SN FTEs	0.0%	0.0%	1.4%	0.0%	0.0%	3.3%	0.0%	0.0%	3.0%
Physical therapy salary as a % of total PT FTEs	92.9%	99.5%	100.0%	0.0%	54.2%	100.0%	0.0%	64.3%	100.0%
Physical therapy contract as a % of total PT FTEs	0.0%	0.5%	7.1%	0.0%	45.8%	100.0%	0.0%	35.7%	100.0%
Occupational therapy salary as a % of total OT FTEs	97.4%	100.0%	100.0%	0.0%	42.9%	100.0%	0.0%	60.8%	100.0%
Occupational therapy contract as a % of total OT FTEs	0.0%	0.0%	2.6%	0.0%	57.1%	100.0%	0.0%	39.2%	100.0%
Speech therapy salary as a % of total ST FTEs	98.0%	100.0%	100.0%	0.0%	45.2%	100.0%	0.0%	66.7%	100.0%
Speech therapy contract as a % of total ST FTEs	0.0%	0.0%	2.0%	0.0%	54.8%	100.0%	0.0%	33.3%	100.0%
Medical social serv. salary as a % of total MSW FTEs	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%
Medical social serv. contract as a % of total MSW FTEs	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Home health aide salary as a % of total HHA FTEs	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Home health aide contract as a % of total HHA FTEs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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<b>Operating Dashboards</b>									
<b>Cost Per Visit</b>									
Skilled nursing - RN									
Salaries	\$ 49.82	\$ 56.75	\$ 65.53	\$ 40.96	\$ 60.14	\$ 84.06	\$ 42.28	\$ 60.00	\$ 82.90
Employee benefits	8.08	9.64	11.44	2.80	7.99	13.56	3.37	8.20	13.26
Contract services	-	-	1.82	-	-	3.57	-	-	3.28
Total labor	59.31	68.06	79.56	53.44	74.33	103.24	54.54	73.90	101.81
Transportation	2.80	3.72	4.64	-	-	3.99	-	-	4.09
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	62.69	71.78	83.31	55.45	77.42	107.61	56.37	77.16	105.87
Indirect agency costs	33.74	59.10	75.49	49.51	77.88	124.15	48.57	76.14	120.90
Total agency cost per visit	107.60	129.53	154.88	126.54	166.48	217.79	124.53	163.52	214.82
Provider-based overhead costs <sup>3</sup>	-	-	-	35.93	52.16	72.78	36.03	52.24	72.95
Total cost per visit	\$ 107.60	\$ 129.53	\$ 154.88	\$ 128.01	\$ 169.65	\$ 224.68	\$ 125.49	\$ 166.47	\$ 220.25
Average hourly wage - salary	\$ 41.03	\$ 41.87	\$ 46.68	\$ 40.01	\$ 46.27	\$ 59.79	\$ 40.13	\$ 45.45	\$ 58.72
Average hourly wage - contract	\$ 44.51	\$ 44.52	\$ 92.54	\$ 44.51	\$ 57.99	\$ 82.99	\$ 44.51	\$ 56.91	\$ 83.01
Skilled nursing - LPN									
Salaries	\$ 31.97	\$ 36.29	\$ 41.48	\$ 25.69	\$ 39.62	\$ 54.15	\$ 27.22	\$ 39.12	\$ 53.01
Employee benefits	5.54	6.23	7.20	2.23	5.44	8.45	2.69	5.62	8.35
Contract services	-	-	-	-	-	-	-	-	-
Total labor	38.12	43.66	49.99	35.02	48.01	64.73	35.54	47.39	63.61
Transportation	2.02	3.09	4.15	-	-	3.02	-	-	3.28
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	40.62	46.47	54.15	36.60	50.03	67.38	37.28	49.84	66.40
Indirect agency costs	22.36	42.03	51.48	38.12	59.23	94.47	37.09	56.65	91.23
Total agency cost per visit	68.04	87.89	105.93	84.34	112.85	156.46	82.66	110.21	152.62
Provider-based overhead costs <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total cost per visit	\$ 68.04	\$ 87.89	\$ 105.93	\$ 84.34	\$ 112.85	\$ 156.46	\$ 82.66	\$ 110.21	\$ 152.62
Average hourly wage - salary	\$ 30.08	\$ 30.86	\$ 38.18	\$ 29.27	\$ 33.12	\$ 43.57	\$ 29.44	\$ 32.86	\$ 42.94
Average hourly wage - contract	\$ 31.26	\$ 76.32	\$ 93.75	\$ 31.26	\$ 42.36	\$ 62.63	\$ 31.26	\$ 43.96	\$ 65.00
Skilled nursing - total									
Salaries	\$ 49.82	\$ 56.75	\$ 65.53	\$ 40.96	\$ 60.14	\$ 84.06	\$ 42.28	\$ 60.00	\$ 82.90
Employee benefits	8.08	9.64	11.44	2.80	7.99	13.56	3.37	8.20	13.26
Contract services	-	-	1.82	-	-	3.57	-	-	3.28
Total labor	59.31	68.06	79.56	53.44	74.33	103.24	54.54	73.90	101.81
Transportation	2.80	3.72	4.64	-	-	3.99	-	-	4.09
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	62.69	71.78	83.31	55.45	77.42	107.61	56.37	77.16	105.87
Indirect agency costs	33.74	59.10	75.49	49.51	77.88	124.15	48.57	76.14	120.90
Total agency cost per visit	107.60	129.53	154.88	126.54	166.48	217.79	124.53	163.52	214.82
Provider-based overhead costs <sup>3</sup>	-	-	-	35.93	52.16	72.78	36.03	52.24	72.95
Total cost per visit	\$ 107.60	\$ 129.53	\$ 154.88	\$ 128.01	\$ 169.65	\$ 224.68	\$ 125.49	\$ 166.47	\$ 220.25

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	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Operating Dashboards (continued)</b>									
<b>Cost Per Visit (Continued)</b>									
Physical therapy - PT									
Salaries	\$ 80.46	\$ 99.48	\$ 117.01	\$ -	\$ 37.52	\$ 87.86	\$ -	\$ 46.31	\$ 92.26
Employee benefits	12.13	17.14	20.04	-	3.68	14.10	-	4.92	15.13
Contract services	-	0.86	15.78	-	27.61	78.06	-	22.28	76.12
Total labor	105.60	124.81	143.13	75.00	95.12	125.11	75.36	97.52	126.95
Transportation	3.05	4.85	7.28	-	-	3.06	-	-	3.61
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	108.14	129.73	150.37	75.55	97.12	129.24	77.00	99.56	131.37
Indirect agency costs	36.79	70.82	118.07	50.99	84.09	137.48	50.62	83.43	135.52
Total agency cost per visit	167.69	198.14	250.87	148.41	191.77	247.28	149.66	192.20	247.29
Provider-based overhead costs <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total cost per visit	\$ 167.69	\$ 198.14	\$ 250.87	\$ 148.41	\$ 191.77	\$ 247.28	\$ 149.66	\$ 192.20	\$ 247.29
Average hourly wage - salary	\$ 57.30	\$ 58.75	\$ 76.60	\$ 55.04	\$ 61.15	\$ 76.42	\$ 55.44	\$ 60.47	\$ 76.45
Average hourly wage - contract	\$ 71.60	\$ 71.60	\$ 80.33	\$ 71.60	\$ 79.98	\$ 94.76	\$ 71.60	\$ 79.16	\$ 93.44
Physical therapy - PTA									
Salaries	\$ 37.75	\$ 46.77	\$ 52.59	\$ -	\$ 22.19	\$ 50.34	\$ -	\$ 31.17	\$ 50.95
Employee benefits	6.49	7.90	9.70	-	3.71	8.31	-	4.78	8.62
Contract services	-	-	-	-	-	46.18	-	-	42.01
Total labor	50.17	58.42	65.90	37.85	58.52	75.00	40.04	58.55	74.53
Transportation	-	2.07	3.49	-	-	1.77	-	-	2.15
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	52.86	60.55	67.22	39.16	60.08	75.00	41.51	60.35	75.00
Indirect agency costs	24.74	44.92	65.31	37.94	59.37	100.07	36.51	57.96	96.84
Total agency cost per visit	80.81	103.32	123.13	92.70	119.07	158.20	91.60	117.42	155.08
Provider-based overhead costs <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total cost per visit	\$ 80.81	\$ 103.32	\$ 123.13	\$ 92.70	\$ 119.07	\$ 158.20	\$ 91.60	\$ 117.42	\$ 155.08
Average hourly wage - salary	\$ 39.58	\$ 40.53	\$ 53.32	\$ 38.13	\$ 41.17	\$ 50.61	\$ 38.44	\$ 40.97	\$ 50.81
Average hourly wage - contract	\$ 49.54	\$ 49.54	\$ 65.00	\$ 49.55	\$ 70.00	\$ 81.26	\$ 49.54	\$ 68.68	\$ 80.25
Physical therapy - total									
Salaries	\$ 60.92	\$ 69.37	\$ 75.69	\$ -	\$ 39.36	\$ 75.08	\$ -	\$ 45.28	\$ 75.40
Employee benefits	9.67	11.92	13.61	-	3.81	12.06	-	4.94	12.38
Contract services	-	0.58	8.30	-	18.72	74.39	-	14.92	72.53
Total labor	78.33	85.18	92.28	71.25	85.37	102.56	72.21	85.41	101.69
Transportation	2.16	3.46	4.66	-	-	2.83	-	-	3.12
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	81.80	88.56	95.91	73.07	87.44	105.51	74.03	87.65	104.71
Indirect agency costs	36.41	59.18	84.02	46.80	75.71	122.26	46.01	74.74	118.95
Total agency cost per visit	123.26	148.23	172.98	132.19	169.46	218.05	131.78	167.63	215.45
Provider-based overhead costs <sup>3</sup>	-	-	-	26.35	41.09	55.93	26.35	41.15	56.65
Total cost per visit	\$ 123.26	\$ 148.23	\$ 172.98	\$ 135.14	\$ 171.84	\$ 223.16	\$ 134.21	\$ 170.01	\$ 219.42

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<b>Operating Dashboards (continued)</b>									
<b>Cost Per Visit (Continued)</b>									
Occupational therapy - OT									
Salaries	\$ 72.52	\$ 86.23	\$ 99.97	\$ -	\$ 13.63	\$ 83.20	\$ -	\$ 33.08	\$ 85.00
Employee benefits	11.39	14.82	17.54	-	0.85	13.30	-	3.15	14.11
Contract services	-	-	5.31	-	10.63	75.00	-	6.18	75.00
Total labor	91.11	105.33	120.58	70.24	88.58	110.54	72.08	90.00	111.72
Transportation	2.64	4.67	6.98	-	-	2.92	-	-	3.48
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	94.77	111.10	127.45	72.27	90.06	114.60	73.86	91.98	115.85
Indirect agency costs	32.76	62.79	108.45	51.68	82.82	137.13	50.65	81.31	134.06
Total agency cost per visit	142.82	171.63	219.50	140.50	179.89	234.21	140.95	179.33	232.62
Provider-based overhead costs <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total cost per visit	\$ 142.82	\$ 171.63	\$ 219.50	\$ 140.50	\$ 179.89	\$ 234.21	\$ 140.95	\$ 179.33	\$ 232.62
Average hourly wage - salary	\$ 52.75	\$ 54.01	\$ 74.97	\$ 51.17	\$ 56.23	\$ 74.09	\$ 51.43	\$ 55.99	\$ 74.04
Average hourly wage - contract	\$ 68.27	\$ 68.30	\$ 85.50	\$ 68.27	\$ 80.00	\$ 93.09	\$ 68.27	\$ 79.79	\$ 92.21
Occupational therapy - OTA									
Salaries	\$ 18.17	\$ 44.85	\$ 50.52	\$ -	\$ -	\$ 48.55	\$ -	\$ 1.59	\$ 49.28
Employee benefits	5.80	7.48	9.09	-	2.50	8.17	-	4.26	8.40
Contract services	-	-	-	-	-	55.00	-	-	50.00
Total labor	39.97	55.27	62.77	31.08	57.11	75.00	32.80	56.72	75.00
Transportation	-	1.09	3.50	-	-	1.06	-	-	1.86
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	42.54	57.30	65.73	32.73	59.41	75.65	33.98	59.04	75.00
Indirect agency costs	24.98	40.94	65.13	36.18	57.67	100.53	34.55	55.73	97.15
Total agency cost per visit	78.20	93.32	115.69	90.43	115.70	157.15	88.22	113.24	152.87
Provider-based overhead costs <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total cost per visit	\$ 78.20	\$ 93.32	\$ 115.69	\$ 90.43	\$ 115.70	\$ 157.15	\$ 88.22	\$ 113.24	\$ 152.87
Average hourly wage - salary	\$ 39.06	\$ 39.88	\$ 53.93	\$ 37.65	\$ 39.71	\$ 48.39	\$ 37.89	\$ 39.79	\$ 49.54
Average hourly wage - contract	\$ 46.58	\$ 65.00	\$ 81.26	\$ 55.00	\$ 71.29	\$ 83.57	\$ 54.95	\$ 70.74	\$ 83.53
Occupational therapy - total									
Salaries	\$ 64.38	\$ 72.21	\$ 78.76	\$ -	\$ 24.81	\$ 76.10	\$ -	\$ 38.52	\$ 76.81
Employee benefits	10.30	12.37	14.05	-	1.80	12.42	-	3.70	12.85
Contract services	-	-	3.26	-	5.09	74.24	-	2.61	72.59
Total labor	79.94	87.37	94.63	67.00	83.53	100.34	68.50	84.06	100.00
Transportation	2.21	3.77	5.51	-	-	2.87	-	-	3.32
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	83.02	91.33	99.26	68.87	85.26	103.72	70.00	86.12	103.31
Indirect agency costs	34.13	58.46	90.20	47.39	76.88	128.27	46.37	75.35	124.63
Total agency cost per visit	120.36	148.30	181.00	129.64	166.75	219.24	129.33	165.64	217.34
Provider-based overhead costs <sup>3</sup>	-	-	-	27.06	39.65	58.65	26.92	39.65	59.86
Total cost per visit	\$ 120.36	\$ 148.30	\$ 181.00	\$ 132.08	\$ 170.12	\$ 223.17	\$ 131.26	\$ 168.37	\$ 220.52

## 2021 Medicare Home Health Operations Dashboard Report

Measure	Peer Group Data <sup>1</sup>			Peer Group Data <sup>1</sup>			National Data <sup>1</sup>		
	SHP / FORVIS Benchmark Leaders			All Other Agencies			All United States Medicare Certified Agencies		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Operating Dashboards (continued)</b>									
<b>Cost Per Visit (Continued)</b>									
Speech therapy									
Salaries	\$ 69.85	\$ 82.44	\$ 92.88	\$ -	\$ 10.19	\$ 85.97	\$ -	\$ 35.33	\$ 87.39
Employee benefits	11.34	14.20	16.66	-	-	13.48	-	2.27	14.25
Contract services	-	-	1.28	-	1.71	78.13	-	0.06	76.05
Total labor	87.77	99.62	112.96	71.25	90.00	113.59	73.00	91.29	113.63
Transportation	0.95	3.88	6.58	-	-	3.07	-	-	3.65
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	91.12	104.85	117.67	73.18	92.44	118.05	75.00	94.17	118.17
Indirect agency costs	38.52	65.44	101.80	48.64	80.54	129.25	47.65	79.20	126.01
Total agency cost per visit	140.05	167.31	210.47	136.72	178.95	234.25	137.04	178.00	232.81
Provider-based overhead costs <sup>3</sup>	-	-	-	30.26	45.69	64.20	30.66	45.99	65.19
Total cost per visit	\$ 140.05	\$ 167.31	\$ 210.47	\$ 139.20	\$ 181.80	\$ 238.64	\$ 139.52	\$ 180.65	\$ 236.32
Average hourly wage - salary	\$ 52.14	\$ 53.48	\$ 81.79	\$ 51.36	\$ 57.52	\$ 77.33	\$ 51.51	\$ 56.95	\$ 77.43
Average hourly wage - contract	\$ 70.92	\$ 71.05	\$ 90.57	\$ 70.92	\$ 80.00	\$ 97.06	\$ 70.92	\$ 80.00	\$ 96.27
Medical social services									
Salaries	\$ 63.51	\$ 79.79	\$ 100.89	\$ -	\$ 62.63	\$ 108.81	\$ -	\$ 65.21	\$ 107.74
Employee benefits	10.60	13.69	17.31	-	7.00	17.57	-	8.19	17.67
Contract services	-	-	-	-	-	70.00	-	-	65.00
Total labor	77.04	96.27	120.23	71.65	95.75	144.95	72.52	95.85	142.43
Transportation	2.80	6.05	10.69	-	-	4.53	-	-	5.29
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	83.67	103.43	128.88	74.68	99.77	150.83	75.00	100.00	150.00
Indirect agency costs	36.85	65.20	103.93	58.20	102.46	185.74	56.44	99.50	178.39
Total agency cost per visit	131.60	169.96	222.48	150.66	214.13	328.96	149.34	210.33	320.49
Provider-based overhead costs <sup>3</sup>	-	-	-	43.35	77.69	143.18	43.17	77.69	139.06
Total cost per visit	\$ 131.60	\$ 169.96	\$ 222.48	\$ 151.68	\$ 217.38	\$ 335.41	\$ 150.43	\$ 212.67	\$ 327.62
Home health aide									
Salaries	\$ 16.85	\$ 21.81	\$ 29.41	\$ 14.71	\$ 24.55	\$ 34.69	\$ 14.98	\$ 24.38	\$ 34.30
Employee benefits	2.99	3.87	5.21	0.71	3.00	5.62	1.08	3.13	5.59
Contract services	-	-	-	-	-	-	-	-	-
Total labor	20.06	26.01	34.45	19.81	29.46	42.54	19.88	29.22	42.12
Transportation	1.93	5.10	8.14	-	-	3.64	-	-	4.17
Other direct costs	-	-	-	-	-	-	-	-	-
Total direct care costs	25.77	31.70	42.02	21.72	31.81	46.43	22.00	31.83	46.14
Indirect agency costs	11.75	27.03	43.41	18.22	33.00	55.94	17.77	32.63	54.89
Total agency cost per visit	42.31	57.19	78.75	47.23	69.39	99.10	46.94	68.51	97.79
Provider-based overhead costs <sup>3</sup>	-	-	-	13.67	19.46	30.07	13.74	19.61	30.20
Total cost per visit	\$ 42.31	\$ 57.19	\$ 78.75	\$ 47.79	\$ 70.65	\$ 101.43	\$ 47.55	\$ 69.73	\$ 100.08

## 2021 Medicare Home Health Operations Dashboard Report

Measure	Peer Group Data <sup>1</sup>			Peer Group Data <sup>1</sup>			National Data <sup>1</sup>		
	SHP / FORVIS Benchmark Leaders			All Other Agencies			All United States Medicare Certified Agencies		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Operating Dashboards (continued)</b>									
<b>Cost Per Visit (Continued)</b>									
Overall agency cost per visit (all disciplines)									
Direct cost per visit	\$ 73.39	\$ 79.41	\$ 87.47	\$ 60.03	\$ 79.68	\$ 102.54	\$ 61.25	\$ 79.78	\$ 101.47
Indirect cost per visit	35.38	60.63	78.25	47.71	77.18	123.79	46.96	75.68	120.36
Provider-based overhead costs <sup>3</sup>	-	-	-	35.80	49.72	68.92	35.80	49.83	69.33
Overall agency cost per visit	\$ 115.30	\$ 139.51	\$ 159.95	\$ 131.20	\$ 169.14	\$ 218.74	\$ 129.92	\$ 166.57	\$ 215.16
Medical Supplies									
Non-routine medical supplies	\$ 2.22	\$ 3.30	\$ 4.97	\$ 1.43	\$ 3.53	\$ 6.54	\$ 1.51	\$ 3.52	\$ 6.33
<b>Medicare Payments for Payment Periods</b>									
Estimated average case-mix weight <sup>2</sup>	0.9875	1.0312	1.0755	0.9041	1.0062	1.0912	0.9094	1.0101	1.0914
Average payment ratio <sup>2</sup>	0.9300	0.9702	1.0143	0.8818	0.9587	1.0289	0.8850	0.9604	1.0288
Medicare payment period mix by period type									
Unadjusted payment periods	88.8%	91.1%	93.1%	83.5%	88.5%	93.1%	83.8%	88.8%	93.1%
LUPA payment periods	5.2%	6.6%	8.5%	2.7%	6.3%	9.7%	2.9%	6.3%	9.6%
PEP payment periods	0.4%	0.6%	0.9%	0.3%	0.6%	1.0%	0.3%	0.6%	1.0%
Outlier payment periods	0.4%	0.9%	2.0%	1.0%	2.9%	6.7%	0.9%	2.7%	6.4%
Average payment per payment period by period type									
Unadjusted payment periods	\$ 1,553.83	\$ 1,701.64	\$ 1,855.16	\$ 1,648.77	\$ 1,848.44	\$ 2,071.46	\$ 1,641.75	\$ 1,840.99	\$ 2,063.57
LUPA payment periods	240.54	276.59	307.14	261.63	311.25	375.26	260.35	308.33	371.00
PEP payment periods	728.82	869.03	999.04	735.52	936.42	1,180.43	735.46	931.00	1,168.00
Outlier payment periods	1,883.54	2,087.15	2,342.90	2,059.04	2,405.00	2,873.00	2,039.01	2,385.29	2,841.61

## 2021 Medicare Home Health Operations Dashboard Report

Measure	Peer Group Data <sup>1</sup>			Peer Group Data <sup>1</sup>			National Data <sup>1</sup>		
	SHP / FORVIS Benchmark Leaders			All Other Agencies			All United States Medicare Certified Agencies		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Operating Dashboards (continued)</b>									
<b>Medicare Payment Period Profitability</b>									
Average payment per payment period	\$ 1,462	\$ 1,599	\$ 1,733	\$ 1,573	\$ 1,759	\$ 2,003	\$ 1,565	\$ 1,750	\$ 1,990
Direct costs per payment period									
Salaries	387	461	545	286	461	660	293	463	650
Employee benefits	63	77	97	24	61	109	26	64	108
Contract services	0	13	43	7	89	246	5	79	233
Total labor	480	562	667	461	649	871	464	643	858
Transportation	21	27	34	-	0	30	-	5	31
Other direct costs	-	-	-	-	-	-	-	-	-
Nonroutine supplies	11	18	27	-	6	25	-	8	25
Total direct care costs per payment period	526	617	728	539	723	950	539	714	936
Direct profit (loss) per payment period	869	964	1,076	767	1,008	1,264	780	1,004	1,247
Direct profit (loss) margin per payment period	56.6%	61.8%	65.6%	47.0%	59.1%	69.1%	47.8%	59.4%	68.7%
Indirect agency costs per payment period	278	456	588	398	634	1,001	390	618	974
Total agency cost per payment period	937	1,075	1,251	1,127	1,438	1,844	1,107	1,411	1,803
Profit (loss) per payment period based on total agency costs	388	510	692	65	372	652	89	386	655
Profit (loss) margin per payment period based on total agency costs	24.6%	32.6%	41.8%	3.8%	21.2%	36.3%	5.1%	22.2%	36.7%
Provider-based overhead costs per payment period <sup>3</sup>	-	-	-	-	-	-	-	-	-
Total costs per per payment period	937	1,075	1,251	1,139	1,459	1,911	1,115	1,435	1,877
Overall profit (loss) per payment period	\$ 385	\$ 505	\$ 686	\$ (41)	\$ 328	\$ 608	\$ (3)	\$ 349	\$ 617
Profit (loss) margin per payment period	24.4%	32.1%	41.1%	-2.3%	18.4%	34.1%	-0.2%	19.8%	34.6%
<b>Per Patient Benchmarks</b>									
Average visits per Medicare patient	18	23	28	17	23	34	17	23	33
Direct cost per patient	\$ 1,318	\$ 1,840	\$ 2,523	\$ 1,268	\$ 1,870	\$ 2,755	\$ 1,273	\$ 1,867	\$ 2,743
Indirect cost per patient	853	1,135	1,559	991	1,766	3,704	980	1,682	3,543
Provider-based overhead costs per patient	-	-	-	73	805	1,395	107	810	1,394
Total agency cost per patient	2,530	3,187	3,970	2,697	4,042	6,553	2,685	3,932	6,360
Average Medicare revenue per Medicare patient	4,058	4,891	5,912	3,468	4,682	6,980	3,493	4,697	6,880



2021 Medicare Home Health Operations Dashboard Report									
Measure	Peer Group Data <sup>1</sup>			Peer Group Data <sup>1</sup>			National Data <sup>1</sup>		
	SHP / FORVIS Benchmark Leaders			All Other Agencies			All United States Medicare Certified Agencies		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
<b>Operating Dashboards (continued)</b>									
Gross profit (loss) margin <sup>4</sup>	45.5%	55.9%	60.3%	34.3%	48.2%	59.5%	34.9%	48.9%	59.6%
Agency profit (loss) margin <sup>4</sup> with COVID-19 Funds	11.5%	16.9%	24.3%	-3.9%	6.2%	16.1%	-3.0%	7.2%	17.0%
Agency profit (loss) margin <sup>4</sup> without COVID-19 Funds	11.1%	16.3%	23.7%	-5.8%	4.2%	14.1%	-5.0%	5.3%	15.3%
Salaries as a % of total costs	53.8%	59.7%	69.3%	48.1%	57.9%	66.5%	48.6%	58.0%	66.7%
Salaries as a % of total revenue <sup>4</sup>	43.2%	48.6%	53.2%	43.4%	54.8%	67.4%	43.4%	53.9%	66.3%
Employee benefits as a % of total salaries	15.7%	17.3%	18.9%	11.3%	15.3%	19.4%	11.6%	15.6%	19.3%
Total salaries & employee benefits as a % of total costs	63.1%	69.6%	81.5%	52.2%	66.2%	77.4%	53.3%	66.5%	77.7%
Total salaries & employee benefits as a % of total revenue <sup>4</sup>	50.7%	57.0%	62.5%	46.2%	61.3%	76.3%	46.8%	60.8%	75.0%
Purchased services as a % of total costs	0.2%	1.6%	4.8%	2.1%	8.0%	20.0%	1.8%	7.5%	19.1%
Purchased services as a % of total revenue <sup>4</sup>	0.2%	1.2%	3.9%	2.1%	8.4%	21.2%	1.7%	7.7%	19.9%
Total labor as a % of total costs	67.1%	73.8%	84.3%	70.6%	78.6%	85.6%	70.3%	78.4%	85.5%
Total labor as a % of total revenue <sup>4</sup>	53.9%	59.9%	65.0%	63.2%	74.5%	87.2%	61.9%	73.3%	86.2%
Direct labor as a % of total costs	46.2%	51.3%	59.3%	34.5%	48.4%	59.1%	35.4%	48.7%	59.1%
Direct labor as a % of total revenue <sup>4</sup>	37.5%	40.9%	45.8%	31.3%	44.2%	55.4%	32.1%	43.8%	54.6%
Indirect labor as a % of total costs	18.2%	21.4%	25.8%	18.3%	27.5%	40.9%	18.2%	26.8%	40.0%
Indirect labor as a % of total revenue <sup>4</sup>	14.4%	17.2%	20.6%	17.9%	28.2%	44.0%	17.1%	27.0%	42.7%
Transportation as a % of total costs	2.2%	2.9%	3.6%	0.0%	1.3%	2.8%	0.0%	1.5%	2.9%
Transportation as a % of total revenue <sup>4</sup>	1.7%	2.3%	2.8%	0.0%	1.1%	2.6%	0.0%	1.3%	2.6%
Other costs as a % of total costs	12.3%	23.0%	30.0%	12.5%	20.1%	28.5%	12.5%	20.2%	28.7%
Other costs as a % of total revenue <sup>4</sup>	9.6%	19.2%	25.8%	13.1%	21.1%	29.9%	12.9%	21.0%	29.4%
Total admin. costs as a % of total cost	30.1%	40.2%	46.3%	29.3%	39.2%	47.5%	29.3%	39.2%	47.4%
Total admin. costs as a % of total revenue <sup>4</sup>	21.9%	32.1%	39.9%	28.6%	39.3%	49.8%	28.1%	38.6%	48.8%
Capital & plant costs as a % of total cost <sup>4</sup>	2.3%	2.8%	3.9%	1.8%	2.8%	4.4%	1.8%	2.8%	4.3%
Capital & plant costs as a % of total revenue <sup>4</sup>	1.8%	2.3%	3.1%	1.6%	2.7%	4.5%	1.6%	2.7%	4.4%
Days in accounts receivable <sup>4</sup>	45.5	51.0	59.6	44.6	63.2	98.3	44.8	61.4	94.1
Current ratio <sup>4</sup>	1.0	3.3	5.8	1.0	2.4	6.3	1.0	2.5	6.2
Quick ratio <sup>4</sup>	0.9	1.6	3.3	0.8	1.9	5.2	0.8	1.9	5.0
Return on equity <sup>4</sup>	0.7%	19.3%	41.2%	-1.4%	22.9%	80.9%	-0.4%	21.8%	78.2%
Return on assets <sup>4</sup>	0.9%	15.9%	35.6%	-6.1%	12.2%	50.3%	-4.1%	12.5%	49.4%

<sup>1</sup>Data compiled using all Medicare cost reports available from CMS with fiscal years ending in 2021.

<sup>2</sup>Estimated based on payment rates effective for the location of the agency rather than service area.

<sup>3</sup>Dashboard indicator only applies to hospital-based agencies, and accounts for costs allocated to the agency from the provider.

<sup>4</sup>Dashboard indicator only includes freestanding agencies as hospital-based agency data is not available from CMS data sets.

<sup>5</sup>Estimated based on 230 work days per year.