

Home Health and Hospice Care Balance Sheet

	Year To Date 08/31/2025 <small>Current Year Balance</small>	Year Ending 09/30/2024 <small>Prior Year</small>	Year To Date 08/31/2025 <small>Difference</small>
Assets			
Current Assets			
Cash and Cash Equivalents	548,461	758,646	(210,185)
Accounts Receivable, Net	7,975,708	8,638,625	(662,916)
Pledges Receivable	147,483	237,484	(90,002)
Other Current Assets	751,007	751,259	(252)
Total Current Assets	9,422,659	10,386,014	(963,355)
Long-term Assets			
Property & Equipment	3,974,555	4,369,710	(395,155)
Other Long-term Assets	2,095,453	2,470,387	(374,934)
Total Long-term Assets	6,070,008	6,840,097	(770,089)
Investments			
Long Term Investments	3,212,407	4,168,980	(956,573)
Total Investments	3,212,407	4,168,980	(956,573)
Total Assets	18,705,074	21,395,091	(2,690,017)
Liabilities and Net Assets			
Liabilities			
Short-term Liabilities			
Accounts Payable	1,183,717	1,301,180	(117,463)
Accrued Liabilities	2,390,998	2,715,366	(324,367)
Deferred Revenue	612,265	630,947	(18,683)
Notes Payable - Current Portion	23,209	33,152	(9,944)
Withholding Tax Payable	232,190	259,295	(27,105)
Other Short-term Liabilities	1,876,272	2,295,803	(419,530)
Total Short-term Liabilities	6,318,651	7,235,743	(917,092)
Long Term Liabilities			
Notes Payable - Long Term	-	20,422	(20,422)
Other Long-term Liabilities	74,392	291,573	(217,181)
Total Long Term Liabilities	74,392	311,995	(237,603)
Total Liabilities	6,393,043	7,547,738	(1,154,695)
Net Assets			
	12,312,031	13,847,353	(1,535,322)
Total Liabilities and Net Assets	18,705,074	21,395,091	(2,690,017)

**Home Health and Hospice Care
Trended Income Statement - Consolidated
August 31, 2025**

	10/31/2024	11/30/2024	12/31/2024	01/31/2025	02/28/2025	03/31/2025	04/30/2025	05/31/2025	06/30/2025	07/31/2025	08/31/2025	YTD YTD 08/31/2025	BUDGET BUDGETED 08/31/2025	BUDGET VARIANCE 08/31/2025
Revenue Before Adjustments	5,288,000	4,984,919	4,928,474	4,871,056	4,324,402	4,986,222	4,807,357	4,761,653	4,596,863	4,692,170	4,679,866	52,920,984	62,651,957	(9,730,973)
Adjustments to Revenue	1,114,658	986,001	996,593	425,979	691,940	961,205	868,001	829,906	811,908	834,565	895,270	9,416,025	11,527,623	(2,111,598)
Total Revenue After Adjustments	4,173,342	3,998,918	3,931,881	4,445,078	3,632,461	4,025,018	3,939,356	3,931,747	3,784,955	3,857,606	3,784,597	43,504,959	51,124,333	(7,619,374)
Wages	2,335,535	1,981,625	2,171,008	2,194,822	1,954,276	2,078,194	1,890,491	1,968,374	1,907,507	1,993,083	2,044,710	22,519,625	27,552,251	(5,032,626)
Contracted Staff	474,185	426,477	446,463	441,266	417,993	477,665	521,179	527,973	579,742	701,374	732,292	5,746,609	4,896,364	850,245
Benefits	548,914	718,116	633,740	474,900	689,518	527,613	759,828	611,063	644,015	630,175	668,331	6,906,215	6,856,546	49,669
Direct Patient Care	520,535	489,970	470,987	513,938	398,666	552,538	447,303	492,185	456,641	411,973	472,428	5,227,167	6,532,123	(1,304,956)
Systems and Facilities	295,372	302,351	300,843	324,168	308,818	296,428	300,197	301,303	311,157	296,409	295,484	3,332,529	3,392,786	(60,257)
Other	195,384	173,266	188,422	186,485	142,699	179,470	158,994	187,001	187,094	187,239	187,141	1,973,195	2,017,559	(44,364)
Total Operating Expenses	4,369,926	4,091,806	4,211,462	4,135,580	3,911,969	4,111,909	4,077,993	4,087,899	4,086,156	4,220,253	4,400,387	45,705,340	51,247,630	(5,542,290)
Net Operating Income/(Loss)	(196,584)	(92,888)	(279,581)	309,497	(279,508)	(86,891)	(138,637)	(156,152)	(301,201)	(362,647)	(615,790)	(2,200,381)	(123,297)	(2,077,084)
Other Revenue (Expense)	148,693	39,925	20,326	13,293	(49,708)	(7,521)	91,142	100,189	29,189	(8,290)	4,012	381,250	0	381,250
Excess Revenue Over Expense:	(47,891)	(52,963)	(259,254)	322,790	(329,216)	(94,412)	(47,495)	(55,962)	(272,012)	(370,938)	(611,778)	(1,819,131)	(123,297)	(1,695,834)

Home Health and Hospice Care
Statement of Cash Flows - Direct Method
Year To Date 08/31/2025

	<u>Actual</u>
Cash flows from operating activities	
Cash received from services	53,564,996.04
Cash received from contributions	560,585.41
Cash received from investments	82,216.87
Miscellaneous receipts	25,857.35
Cash paid to employees suppliers	55,546,091.87
Total Cash flows from operating activities	<u>(1,312,436.20)</u>
Cash flows from investing activities	
Capital Expenditures	(9,426.48)
Purchase of long term investments and other assets	1,331,606.60
Net cash used by investing activities	<u>1,322,180.12</u>
Cash flows from financing activities	
Debt Proceeds	(566,634.46)
Net cash used by financing activities	<u>566,634.46</u>
Total Increase or Decrease in Cash	<u>(556,890.54)</u>
Cash, Beginning Period	<u>758,646.46</u>
Cash, End of Period	<u>548,461.47</u>

**Home Health and Hospice Care
Income Statement - Consolidated
August 31, 2025**

Month Ending
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	4,679,866	6,142,663	(1,462,796)	(23.81) %
Adjustments to Revenue	895,270	1,135,878	(240,608)	(21.18) %
Total Revenue After Adjustments	3,784,597	5,006,785	(1,222,188)	(24.41) %
Wages	2,044,710	2,502,196	(457,486)	(18.28) %
Contracted Staff	732,292	475,581	256,711	53.97 %
Benefits	668,331	622,996	45,335	7.27 %
Direct Patient Care	472,428	643,792	(171,364)	(26.61) %
Systems and Facilities	295,484	308,358	(12,874)	(4.17) %
Other	187,141	185,894	1,247	0.67 %
Total Direct Expenses	4,400,387	4,738,818	(338,431)	(7.14) %
Division Allocated Expenses	-	-	-	(100.00) %
Contribution Margin	(615,790)	267,967	(883,757)	(329.80) %
Corporate Allocated Expenses	-	-	-	(100.00) %
Total Operating Expenses	4,400,387	4,738,818	(338,431)	(7.14) %
Net Operating Income/(Loss)	(615,790)	267,967	(883,757)	(329.80) %
Other Revenue (Expense)	4,012	-	4,012	100.00 %
Excess Revenue Over Expenses	(611,778)	267,967	(879,745)	(328.30) %

**Home Health and Hospice Care
Income Statement - Consolidated
August 31, 2025**

Year To Date
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	52,920,984	62,651,957	(9,730,973)	(15.53) %
Adjustments to Revenue	9,416,025	11,527,623	(2,111,598)	(18.31) %
Total Revenue After Adjustments	43,504,959	51,124,333	(7,619,374)	(14.90) %
Wages	22,519,625	27,552,251	(5,032,626)	(18.26) %
Contracted Staff	5,746,609	4,896,364	850,245	17.36 %
Benefits	6,906,215	6,856,546	49,669	0.72 %
Direct Patient Care	5,227,167	6,532,123	(1,304,956)	(19.97) %
Systems and Facilities	3,332,529	3,392,786	(60,257)	(1.77) %
Other	1,973,195	2,017,559	(44,364)	(2.19) %
Total Direct Expenses	45,705,340	51,247,629	(5,542,289)	(10.81) %
Division Allocated Expenses	-	-	-	(100.00) %
Contribution Margin	(2,200,381)	(123,296)	(2,077,085)	1,684.63 %
Corporate Allocated Expenses	-	1	(1)	(100.00) %
Total Operating Expenses	45,705,340	51,247,630	(5,542,290)	(10.81) %
Net Operating Income/(Loss)	(2,200,381)	(123,297)	(2,077,084)	1,684.62 %
Other Revenue (Expense)	381,250	-	381,250	100.00 %
Excess Revenue Over Expenses	(1,819,131)	(123,297)	(1,695,834)	1,375.40 %

Home Health and Hospice Care Income Statement - Home Health August 31, 2025

Month Ending
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	2,106,458	2,645,516	(539,058)	(20.37) %
Adjustments to Revenue	427,305	385,470	41,835	10.85 %
Total Revenue After Adjustments	1,679,153	2,260,046	(580,893)	(25.70) %
Wages	714,310	1,024,811	(310,502)	(30.29) %
Contracted Staff	576,192	475,581	100,611	21.15 %
Benefits	250,588	240,188	10,400	4.33 %
Direct Patient Care	104,194	144,796	(40,603)	(28.04) %
Systems and Facilities	39,231	53,735	(14,503)	(26.99) %
Other	34,243	52,700	(18,457)	(35.02) %
Total Direct Expenses	1,718,757	1,991,811	(273,054)	(13.70) %
Division Allocated Expenses	-	11,717	(11,717)	(100.00) %
Contribution Margin	(39,605)	256,518	(296,123)	(115.43) %
Corporate Allocated Expenses	494,162	435,704	58,457	13.41 %
Total Operating Expenses	2,212,919	2,439,232	(226,313)	(9.27) %
Net Operating Income/(Loss)	(533,766)	(179,186)	(354,580)	197.88 %
Excess Revenue Over Expenses	(533,766)	(179,186)	(354,580)	197.88 %

Home Health and Hospice Care Income Statement - Home Health August 31, 2025

Year To Date
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	23,166,128	27,159,140	(3,993,012)	(14.70) %
Adjustments to Revenue	3,842,397	3,954,038	(111,641)	(2.82) %
Total Revenue After Adjustments	19,323,731	23,205,102	(3,881,371)	(16.72) %
Wages	8,104,987	11,325,665	(3,220,678)	(28.43) %
Contracted Staff	5,046,132	4,896,364	149,768	3.05 %
Benefits	2,586,660	2,648,434	(61,773)	(2.33) %
Direct Patient Care	1,190,970	1,484,439	(293,470)	(19.76) %
Systems and Facilities	467,273	590,227	(122,955)	(20.83) %
Other	462,561	552,811	(90,251)	(16.32) %
Total Direct Expenses	17,858,583	21,497,941	(3,639,358)	(16.92) %
Division Allocated Expenses	(467)	128,883	(129,351)	(100.36) %
Contribution Margin	1,465,615	1,578,278	(112,663)	(7.13) %
Corporate Allocated Expenses	5,119,941	4,826,217	293,724	6.08 %
Total Operating Expenses	22,978,056	26,453,041	(3,474,985)	(13.13) %
Net Operating Income/(Loss)	(3,654,325)	(3,247,939)	(406,386)	12.51 %
Excess Revenue Over Expenses	(3,654,325)	(3,247,939)	(406,386)	12.51 %

Home Health and Hospice Care Income Statement - Home Hospice August 31, 2025

Month Ending
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	1,921,597	2,820,972	(899,375)	(31.88) %
Adjustments to Revenue	415,510	653,462	(237,951)	(36.41) %
Total Revenue After Adjustments	1,506,087	2,167,510	(661,423)	(30.51) %
Wages	407,252	501,730	(94,478)	(18.83) %
Contracted Staff	151,991	-	151,991	100.00 %
Benefits	123,640	121,598	2,042	1.67 %
Direct Patient Care	324,915	434,272	(109,357)	(25.18) %
Systems and Facilities	22,954	28,549	(5,595)	(19.59) %
Other	11,531	9,578	1,953	20.39 %
Total Direct Expenses	1,042,283	1,095,727	(53,444)	(4.87) %
Division Allocated Expenses	94,745	77,760	16,985	21.84 %
Contribution Margin	369,059	994,023	(624,964)	(62.87) %
Corporate Allocated Expenses	320,422	374,262	(53,840)	(14.38) %
Total Operating Expenses	1,457,450	1,547,749	(90,299)	(5.83) %
Net Operating Income/(Loss)	48,637	619,761	(571,124)	(92.15) %
Other Revenue (Expense)	(13,198)	-	(13,198)	100.00 %
Excess Revenue Over Expenses	35,439	619,761	(584,322)	(94.28) %

Home Health and Hospice Care Income Statement - Home Hospice August 31, 2025

Year To Date
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	22,658,735	28,185,764	(5,527,029)	(19.60) %
Adjustments to Revenue	4,836,123	6,525,939	(1,689,816)	(25.89) %
Total Revenue After Adjustments	17,822,613	21,659,826	(3,837,213)	(17.71) %
Wages	4,499,984	5,544,500	(1,044,516)	(18.83) %
Contracted Staff	685,522	-	685,522	100.00 %
Benefits	1,228,056	1,340,567	(112,512)	(8.39) %
Direct Patient Care	3,514,453	4,346,014	(831,561)	(19.13) %
Systems and Facilities	293,195	313,306	(20,111)	(6.41) %
Other	130,583	104,998	25,585	24.36 %
Total Direct Expenses	10,351,793	11,649,386	(1,297,593)	(11.13) %
Division Allocated Expenses	1,066,163	855,358	210,805	24.64 %
Contribution Margin	6,404,657	9,155,081	(2,750,424)	(30.04) %
Corporate Allocated Expenses	3,545,704	4,066,558	(520,853)	(12.80) %
Total Operating Expenses	14,963,661	16,571,302	(1,607,641)	(9.70) %
Net Operating Income/(Loss)	2,858,952	5,088,524	(2,229,572)	(43.81) %
Other Revenue (Expense)	(142,405)	-	(142,405)	100.00 %
Excess Revenue Over Expenses	2,716,548	5,088,524	(2,371,976)	(46.61) %

Home Health and Hospice Care
Income Statement - IPU
August 31, 2025

Month Ending
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	651,811	676,175	(24,364)	(3.60) %
Adjustments to Revenue	52,454	96,946	(44,492)	(45.89) %
Total Revenue After Adjustments	599,357	579,229	20,128	3.47 %
Wages	259,199	301,536	(42,337)	(14.04) %
Contracted Staff	4,109	-	4,109	100.00 %
Benefits	81,670	82,364	(694)	(0.84) %
Direct Patient Care	35,419	53,173	(17,754)	(33.38) %
Systems and Facilities	58,187	48,272	9,915	20.53 %
Other	10,733	6,398	4,335	67.76 %
Total Direct Expenses	449,317	491,743	(42,426)	(8.62) %
Division Allocated Expenses	51,327	72,900	(21,573)	(29.59) %
Contribution Margin	98,713	14,586	84,127	576.75 %
Corporate Allocated Expenses	229,374	169,676	59,698	35.18 %
Total Operating Expenses	730,018	734,319	(4,301)	(0.58) %
Net Operating Income/(Loss)	(130,661)	(155,090)	24,429	(15.75) %
Other Revenue (Expense)	(1,650)	-	(1,650)	100.00 %
Excess Revenue Over Expenses	(132,311)	(155,090)	22,779	(14.68) %

Home Health and Hospice Care
Income Statement - IPU
August 31, 2025

Year To Date
08/31/2025

	Actual	Operating Budget	Actual minus budget	Budget variance
Revenue Before Adjustments	7,095,979	7,307,052	(211,073)	(2.88) %
Adjustments to Revenue	737,505	1,047,647	(310,142)	(29.60) %
Total Revenue After Adjustments	6,358,474	6,259,405	99,069	1.58 %
Wages	2,758,196	3,316,893	(558,697)	(16.84) %
Contracted Staff	14,955	-	14,955	100.00 %
Benefits	862,729	906,008	(43,279)	(4.77) %
Direct Patient Care	430,707	574,608	(143,901)	(25.04) %
Systems and Facilities	628,472	531,342	97,131	18.28 %
Other	77,297	70,355	6,941	9.86 %
Total Direct Expenses	4,772,356	5,399,206	(626,850)	(11.61) %
Division Allocated Expenses	544,470	801,898	(257,428)	(32.10) %
Contribution Margin	1,041,648	58,301	983,347	1,686.65 %
Corporate Allocated Expenses	2,446,797	1,917,079	529,718	27.63 %
Total Operating Expenses	7,763,624	8,118,183	(354,560)	(4.36) %
Net Operating Income/(Loss)	(1,405,150)	(1,858,778)	453,628	(24.40) %
Other Revenue (Expense)	(13,891)	-	(13,891)	100.00 %
Excess Revenue Over Expenses	(1,419,040)	(1,858,778)	439,738	(23.65) %