

Simione Financial Monitor Data

- National Benchmark – 421 Agencies
- Home Health only
- Calculation
 - AR minus contractual divided by quarterly net revenue times 90 days (quarterly)
 - Bill Date
 - Average Medicare revenue payer mix is 75%
 - Top Performers – Top 25% of all agencies
 - Benchmark is median value

Simione Financial Monitor

Days Sales Outstanding

Benchmarks 9/30/2014

| | <u>National Benchmark</u> | <u>Not For Profit</u> | <u>For Profit</u> | <u>Top Performers</u> |
|-----------------|---------------------------|-----------------------|-------------------|-----------------------|
| Overall | 62 | 64 | 57 | 45 |
| Medicare | 57 | 57 | 54 | 36 |
| Other | 83 | 84 | 89 | 46 |