

**Sample PHC Company
Attendant Pay Rate and Benefits Evaluation
Data Through: June 30, 2023
Average Monthly Units of Service by Program/Service**

Prepared by: Advantage Healthcare Consulting, Inc.

Section 1	Units of Service	Avg Monthly UOS	ATTN Cost Area	ATTN Revenue	A&G Portion	Total Reimb Rate	A&G Revenue
	PHC Priority 1	74.25	13.50	1,002	2.25	\$15.75	167
	PHC Non Priority	5,797.85	13.52	78,387	2.07	\$15.59	12,002
	Star+Plus W/NW	7,906.16	13.52	106,891	2.50	\$16.02	19,765
	Star+Plus Protective Supv	347.37	13.52	4,696	2.51	\$16.03	872
	Star+Plus CFC W/NW	3,338.15	13.52	45,132	2.76	\$16.28	9,213
	Revenue Totals	17,463.78		236,109			42,019

90% \longleftrightarrow 100%

		New Attendant Pay Rates				
Attendant Payroll	Hours	\$11.05	\$11.50	\$12.00	\$12.25	\$12.30
PHC Priority 1	74.25	820	854	891	910	913
PHC Non Priority	5,797.85	64,066	66,675	69,574	71,024	71,314
Star+Plus W/NW	7,906.16	87,363	90,921	94,874	96,850	97,246
Star+Plus Protective Supv	347.37	3,838	3,995	4,168	4,255	4,273
Star+Plus CFC W/NW	3,338.15	36,887	38,389	40,058	40,892	41,059
Wages Totals	17,463.78	192,975	200,834	209,565	213,931	214,805
Payroll Taxes		19,297	20,083	20,957	21,393	21,480
Attendant Payroll Totals		212,272	220,917	230,522	235,324	236,285

Gross Monthly Profit - Attendant Cost Area Only	23,837	15,192	5,587	784	(176)
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90% \longleftrightarrow 100%

		New Attendant Pay Rates				
Profit per UOS - Attendant Cost Area Only	Units	\$11.05	\$11.50	\$12.00	\$12.25	\$12.30
PHC Priority 1	74.25	1.35	0.85	0.30	0.03	(0.03)
PHC Non Priority	5,797.85	1.37	0.87	0.32	0.04	(0.01)
Star+Plus W/NW	7,906.16	1.37	0.87	0.32	0.04	(0.01)
Star+Plus Protective Supv	347.37	1.37	0.87	0.32	0.04	(0.01)
Star+Plus CFC W/NW	3,338.15	1.37	0.87	0.32	0.04	(0.01)
	17,463.78					

90% \longleftrightarrow 100%

		New Attendant Pay Rates					
Section 2	Add Benefits for Attendants						
	Current No. FT Attendants	75	\$11.05	\$11.50	\$12.00	\$12.25	\$12.30
	Supplemental Benefits (\$50)	\$50	3,750	3,750	3,750	3,750	3,750
	PTO - 5 days	5	3,249	3,381	3,528	3,602	3,616
	Holidays - 7 days	7	4,548	4,733	4,939	5,042	5,063
	Total Monthly Attendant Benefits		11,547	11,864	12,217	12,394	12,429
	Monthly ATTN Benefits Cost per UOS		0.66	0.68	0.70	0.71	0.71

Net Profit (After ATTN Benefits)	12,290	3,328	(6,630)	(11,609)	(12,605)
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NOTE: Payroll tax rate used in calculations is 10%; Level 35 rates used for ATTN cost area