

Cost Composition Report - Based on Total Costs



Sunny Day Hospice

YTD December 2023

	Organizational		Hospice		IP Unit		Home Health	
	Total Costs	% of Total Cost	Costs	% of Total Cost	Costs	% of Total Cost	Costs	% of Total Cost
Service Labor								
RN	\$ 1,018,253	17.0%	\$ 720,887	12.0%	\$ 237,893	4.0%	\$ 59,473	1.0%
LPN	432,717	7.2%	306,348	5.1%	101,095	1.7%	25,274	0.4%
HHA/CNA	86,867	1.4%	61,499	1.0%	20,295	0.3%	5,074	0.1%
SW	236,490	3.9%	167,426	2.8%	55,251	0.9%	13,813	0.2%
Spiritual Care	288,904	4.8%	204,534	3.4%	67,496	1.1%	16,874	0.3%
Physician/NP	250,124	4.2%	193,031	3.2%	38,062	0.6%	19,031	0.3%
On-Call	358,171	6.0%	253,572	4.2%	83,679	1.4%	20,920	0.3%
Admissions	98,862	1.6%	85,916	1.4%	9,415	0.2%	3,531	0.1%
Bereavement	115,172	1.9%	99,908	1.7%	8,326	0.1%	6,938	0.1%
Volunteer	62,383	1.0%	49,476	0.8%	10,756	0.2%	2,151	0.0%
Call Center	19,629	0.3%	14,295	0.2%	3,414	0.1%	1,920	0.0%
Total	\$ 2,967,572	49.4%	\$ 2,156,892	35.9%	\$ 635,681	10.6%	\$ 174,998	2.9%
Patient-Related Expenses								
Ambulance	\$ 24,844	0.4%	\$ 17,589	0.3%	\$ 5,804	0.1%	\$ 1,451	0.0%
Bio Hazardous	269	0.0%	191	0.0%	63	0.0%	16	0.0%
Crisis Care Net (Gain)	10,141	0.2%	7,179	0.1%	2,369	0.0%	592	0.0%
Dietary & Dietary Labor	209,172	3.5%	148,086	2.5%	48,868	0.8%	12,217	0.2%
DME	219,906	3.7%	166,151	2.8%	34,208	0.6%	19,547	0.3%
ER	681	0.0%	482	0.0%	159	0.0%	40	0.0%
Food & Kitchen Labor	2,594	0.0%	1,837	0.0%	606	0.0%	152	0.0%
Imaging	19,165	0.3%	13,568	0.2%	4,478	0.1%	1,119	0.0%
Lab	328	0.0%	232	0.0%	77	0.0%	19	0.0%
Linen	2,431	0.0%	1,721	0.0%	568	0.0%	142	0.0%
Medical Supplies	5,857	0.1%	4,146	0.1%	1,368	0.0%	342	0.0%
Mileage	286,689	4.8%	204,364	3.4%	65,746	1.1%	16,579	0.3%
Mobile Phone	21,042	0.4%	14,897	0.2%	4,916	0.1%	1,229	0.0%
Other	117	0.0%	83	0.0%	27	0.0%	7	0.0%
Outpatient	129,950	2.2%	92,000	1.5%	30,360	0.5%	7,590	0.1%
Oxygen - IP Unit Only	4,467	0.1%	3,162	0.1%	1,044	0.0%	261	0.0%
Pagers	4,882	0.1%	3,456	0.1%	1,141	0.0%	285	0.0%
Pharmacy	647,565	10.8%	504,498	8.4%	97,888	1.6%	45,179	0.8%
Therapies PT/OT/ST	122,718	2.0%	86,880	1.4%	28,670	0.5%	7,168	0.1%
Therapies PT/OT/ST Labor	1,006	0.0%	810	0.0%	147	0.0%	49	0.0%
Therapies Chemo	193	0.0%	137	0.0%	45	0.0%	11	0.0%
Therapies IV/Biol and Other	286	0.0%	203	0.0%	67	0.0%	17	0.0%
Pass-Through Net (Gain)	-	-	-	-	-	-	-	-
Contract Physician Net (Gain)	-	-	-	-	-	-	-	-
Consulting Physician Net (Gain)	(3,722)	-0.1%	(2,635)	0.0%	(869)	0.0%	(218)	0.0%
Contract GIP Net (Gain)	(1,672)	0.0%	(1,198)	0.0%	(375)	0.0%	(99)	0.0%
Respite Net (Gain)	989	0.0%	714	0.0%	216	0.0%	59	0.0%
Room & Board Net (Gain)	(5,195)	-0.1%	(3,678)	-0.1%	(1,214)	0.0%	(304)	0.0%
Total	\$ 1,704,703	28.4%	\$ 1,264,876	21.1%	\$ 326,376	5.4%	\$ 113,451	1.9%
Direct Service Costs	\$ 4,672,274	77.8%	\$ 3,421,769	57.0%	\$ 962,057	16.0%	\$ 288,449	4.8%
Contribution Margin	\$ 3,521,420	58.6%	\$ 2,379,077	39.6%	\$ 952,222	15.9%	\$ 190,121	3.2%
Indirect Costs								
Labor								
Administration	\$ 318,278	5.3%	\$ 220,086	3.7%	\$ 37,245	0.6%	\$ 60,947	1.0%
Clinical Management	277,747	4.6%	197,509	3.3%	30,861	0.5%	49,377	0.8%
Compliance/QAPI	2,338	0.0%	1,601	0.0%	229	0.0%	508	0.0%
Education	25,649	0.4%	19,393	0.3%	2,502	0.0%	3,753	0.1%
Finance	151,378	2.5%	126,494	2.1%	14,516	0.2%	10,368	0.2%
HR	2,929	0.0%	2,585	0.0%	258	0.0%	86	0.0%
Marketing	37,562	0.6%	31,214	0.5%	2,645	0.0%	3,703	0.1%
Medical Director	44	0.0%	33	0.0%	2	0.0%	9	0.0%
Medical Records	553	0.0%	399	0.0%	21	0.0%	133	0.0%
MIS	33,692	0.6%	27,746	0.5%	991	0.0%	4,955	0.1%
Other Labor	1,225	0.0%	923	0.0%	17	0.0%	285	0.0%
Total	\$ 851,394	14.2%	\$ 627,982	10.5%	\$ 89,287	1.5%	\$ 134,125	2.2%
Operating								
Accounting/Audit	\$ 6,579	0.1%	\$ 4,201	0.1%	\$ 1,268	0.0%	\$ 1,110	0.0%
Answering Service	1,407	0.0%	987	0.0%	311	0.0%	110	0.0%
Bank Service	1,943	0.0%	1,188	0.0%	343	0.0%	411	0.0%
Computer Expenses	581	0.0%	348	0.0%	96	0.0%	137	0.0%
Consulting/Professional Fees	10,791	0.2%	7,194	0.1%	1,870	0.0%	1,727	0.0%
Continuing Education	6,826	0.1%	4,288	0.1%	1,050	0.0%	1,488	0.0%
Copier Expense	6,870	0.1%	4,456	0.1%	1,021	0.0%	1,393	0.0%
Depreciation-Major Moveable	607	0.0%	419	0.0%	89	0.0%	98	0.0%
Dues, Licenses & Subscriptions	28,564	0.5%	17,519	0.3%	3,428	0.1%	7,617	0.1%
EMR System	-	-	-	-	-	-	-	-
Insurance-All Other	43,149	0.7%	21,105	0.4%	3,752	0.1%	18,291	0.3%
Insurance-Liability	-	-	-	-	-	-	-	-
Interest-Operating	230	0.0%	181	0.0%	29	0.0%	21	0.0%
Lease/Rent Equipment	1,368	0.0%	949	0.0%	375	0.0%	44	0.0%
Legal	6,791	0.1%	4,017	0.1%	1,530	0.0%	1,243	0.0%
Maintenance-Equipment	-	-	-	-	-	-	-	-
Marketing Other	37,403	0.6%	21,299	0.4%	7,792	0.1%	8,312	0.1%
Meeting Expense	2,989	0.0%	1,758	0.0%	615	0.0%	615	0.0%
Mileage-Non-Patient	9,577	0.2%	4,669	0.1%	1,556	0.0%	3,352	0.1%
Minor Equipment	9,855	0.2%	4,567	0.1%	1,442	0.0%	3,846	0.1%
Miscellaneous	9,783	0.2%	6,464	0.1%	1,922	0.0%	1,398	0.0%
Office Supplies	35,699	0.6%	14,604	0.2%	4,057	0.1%	17,038	0.3%
Other Expenses	1,384	0.0%	969	0.0%	249	0.0%	166	0.0%
Pagers-Non-Patient	288	0.0%	218	0.0%	51	0.0%	19	0.0%
Postage/Mailings	14,826	0.2%	9,409	0.2%	1,996	0.0%	3,421	0.1%
Printing	23,903	0.4%	13,419	0.2%	7,129	0.1%	3,355	0.1%
Service Contracts-Operating	674	0.0%	282	0.0%	146	0.0%	246	0.0%
Telehealth	-	-	-	-	-	-	-	-
Telephone	24,325	0.4%	9,477	0.2%	4,739	0.1%	10,109	0.2%
Training-Groups	21	0.0%	11	0.0%	5	0.0%	4	0.0%
Vehicle Exp-Owned/Lease	537	0.0%	313	0.0%	146	0.0%	78	0.0%
Total	\$ 286,969	4.8%	\$ 154,313	2.6%	\$ 47,007	0.8%	\$ 85,648	1.4%
Facility Related								
Alarm System	\$ 203	0.0%	\$ 117	0.0%	\$ 52	0.0%	\$ 35	0.0%
Cleaning & Paper	5,711	0.1%	3,712	0.1%	1,570	0.0%	428	0.0%
Depreciation-Building	48,310	0.8%	32,642	0.5%	13,057	0.2%	2,611	0.0%
Exterminating	65	0.0%	20	0.0%	7	0.0%	38	0.0%
Insurance-Property	-	-	-	-	-	-	-	-
Interest-Facility	36	0.0%	12	0.0%	4	0.0%	20	0.0%
Landscaping	190	0.0%	55	0.0%	17	0.0%	117	0.0%
Maintenance-Building	2,518	0.0%	896	0.0%	726	0.0%	896	0.0%
Maintenance Salaries	54	0.0%	19	0.0%	15	0.0%	20	0.0%
Other-Facility	160	0.0%	41	0.0%	32	0.0%	86	0.0%
Property Taxes	24	0.0%	7	0.0%	5	0.0%	12	0.0%
Rent	130,965	2.2%	25,300	0.4%	19,347	0.3%	86,318	1.4%
Service Contracts-Facilities	167	0.0%	30	0.0%	22	0.0%	115	0.0%
Utilities	6,990	0.1%	1,219	0.0%	894	0.0%	4,877	0.1%
Total	\$ 195,394	3.3%	\$ 64,070	1.1%	\$ 35,750	0.6%	\$ 95,574	1.6%
Indirect Total	\$ 1,333,757	22.2%	\$ 846,365	14.1%	\$ 172,045	2.9%	\$ 315,347	5.3%
Total Costs	\$ 6,006,031	100.0%	\$ 4,268,134	71.1%	\$ 1,134,102	18.9%	\$ 603,796	10.1%