

# Analysis of Indirect Costs



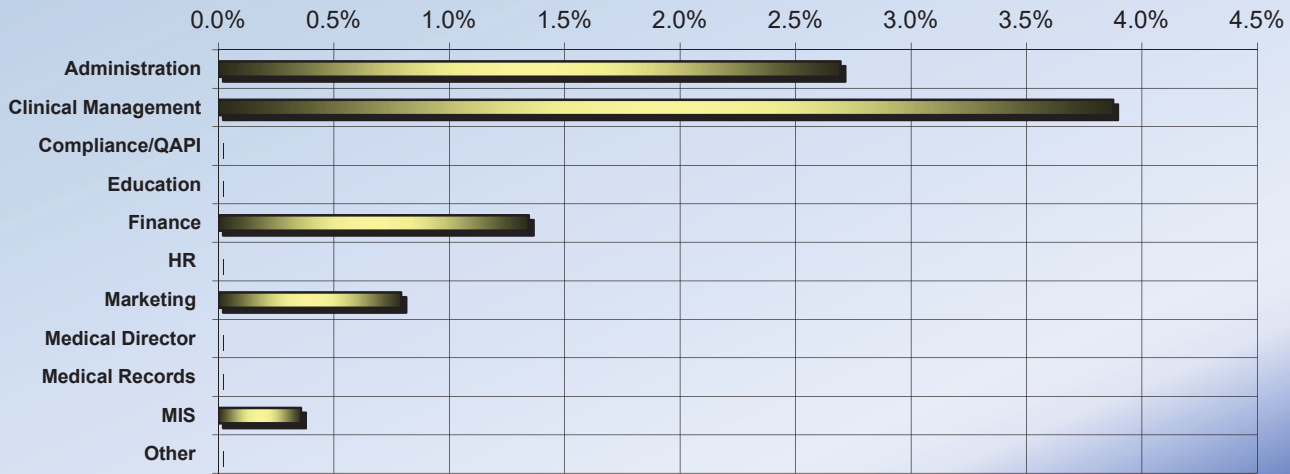
Sunny Day Hospice

Period: YTD December

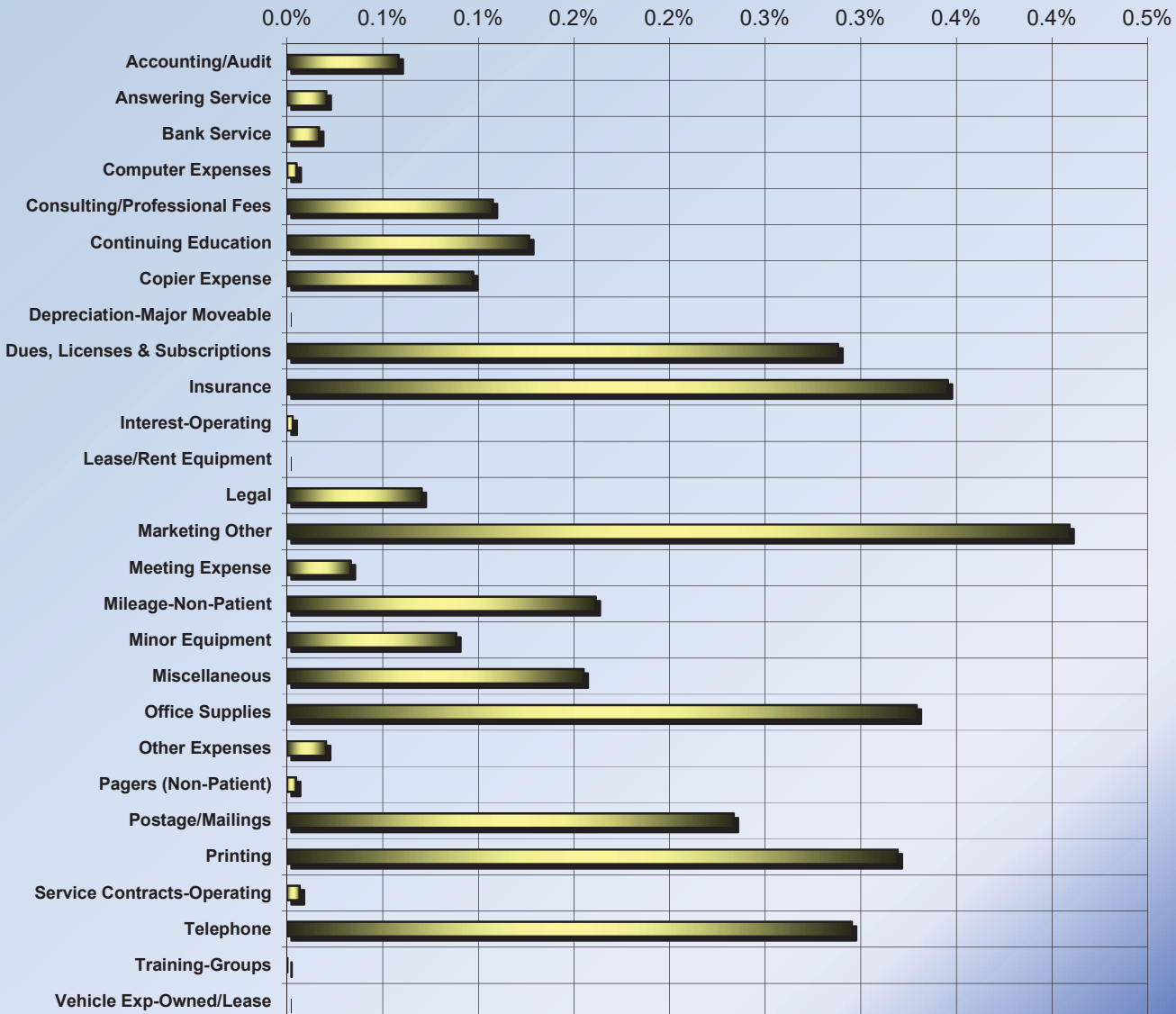


Cost Type	Allocated Actual Costs	Actual NPR%	Model NPR%	Indirect Cost %	% of Total Costs	Patient Day Cost	Program Actual Cost	Program NPR%
<b><u>Indirect Labor</u></b>								
Administration	281,572	2.7%	5.0%	18.5%	2.9%	5.41	281,572	2.7%
Clinical Management	404,945	3.9%	2.5%	26.6%	4.1%	7.79	404,945	3.9%
Compliance/QAPI	-		0.3%				-	
Education	-		8.0%				-	
Finance	140,512	1.3%	3.0%	9.2%	1.4%	2.70	140,512	1.3%
HR	-		0.5%				-	
Marketing	82,810	0.8%	2.4%	5.4%	0.8%	1.59	82,810	0.8%
Medical Director	-		1.3%				-	
Medical Records	-		1.6%				-	
MIS	37,464	0.4%	1.0%	2.5%	0.4%	0.72	37,464	0.4%
Other	-		1.8%				-	
Total	947,304	9.1%	27.3%	62.2%	9.6%	18.22	947,304	9.1%
<b><u>Operational Costs</u></b>								
Accounting/Audit	6,100	0.1%	0.2%	0.4%	0.1%	0.12	6,100	0.1%
Answering Service	2,160	0.0%	0.6%	0.1%	0.0%	0.04	2,160	0.0%
Bank Service	1,759	0.0%	0.0%	0.1%	0.0%	0.03	1,759	0.0%
Computer Expenses	526	0.0%	0.7%	0.0%	0.0%	0.01	526	0.0%
Consulting/Professional Fees	11,248	0.1%	0.3%	0.7%	0.1%	0.22	11,248	0.1%
Continuing Education	13,231	0.1%	0.6%	0.9%	0.1%	0.25	13,231	0.1%
Copier Expense	10,178	0.1%	0.3%	0.7%	0.1%	0.20	10,178	0.1%
Depreciation-Major Moveable	-		0.6%				-	
Dues, Licenses & Subscriptions	30,110	0.3%	0.4%	2.0%	0.3%	0.58	30,110	0.3%
Insurance	36,091	0.3%	0.5%	2.4%	0.4%	0.69	36,091	0.3%
Interest-Operating	316	0.0%	0.4%	0.0%	0.0%	0.01	316	0.0%
Lease/Rent Equipment	-		0.1%				-	
Legal	7,360	0.1%	0.2%	0.5%	0.1%	0.14	7,360	0.1%
Marketing Other	42,737	0.4%	0.5%	2.8%	0.4%	0.82	42,737	0.4%
Meeting Expense	3,486	0.0%	0.2%	0.2%	0.0%	0.07	3,486	0.0%
Mileage-Non-Patient	16,860	0.2%	0.2%	1.1%	0.2%	0.32	16,860	0.2%
Minor Equipment	9,249	0.1%	0.1%	0.6%	0.1%	0.18	9,249	0.1%
Miscellaneous	16,201	0.2%	0.2%	1.1%	0.2%	0.31	16,201	0.2%
Office Supplies	34,397	0.3%	0.6%	2.3%	0.3%	0.66	34,397	0.3%
Other Expenses	2,131	0.0%	0.1%	0.1%	0.0%	0.04	2,131	0.0%
Pagers (Non-Patient)	493	0.0%	0.0%	0.0%	0.0%	0.01	493	0.0%
Postage/Mailings	24,400	0.2%	0.2%	1.6%	0.2%	0.47	24,400	0.2%
Printing	33,355	0.3%	0.5%	2.2%	0.3%	0.64	33,355	0.3%
Service Contracts-Operating	701	0.0%	0.2%	0.0%	0.0%	0.01	701	0.0%
Telephone	30,854	0.3%	0.6%	2.0%	0.3%	0.59	30,854	0.3%
Training-Groups	30	0.0%	0.1%	0.0%	0.0%	0.00	30	0.0%
Vehicle Exp-Owned/Lease	-		0.2%				-	
Total	333,970	3.2%	8.4%	21.9%	3.4%	6.42	333,970	3.2%
<b><u>Facility-Related Costs</u></b>								
Alarm System	-		0.1%				-	
Cleaning & Paper	11,105	0.1%	0.2%	0.7%	0.1%	0.21	11,105	0.1%
Depreciation-Building	101,735	1.0%	1.0%	6.7%	1.0%	1.96	101,735	1.0%
Exterminating	-		0.2%				-	
Interest-Facility	-		2.4%				-	
Landscaping	1,010	0.0%	0.0%	0.1%	0.0%	0.02	1,010	0.0%
Maintenance	4,257	0.0%	0.3%	0.3%	0.0%	0.08	4,257	0.0%
Maintenance Salaries	-		3.3%				-	
Other-Facility	166	0.0%	1.8%	0.0%	0.0%	0.00	166	0.0%
Property Taxes	-		0.1%				-	
Rent	114,524	1.1%	1.8%	7.5%	1.2%	2.20	114,524	1.1%
Service Contracts-Facilities	513	0.0%	0.2%	0.0%	0.0%	0.01	513	0.0%
Utilities	7,666	0.1%	0.4%	0.5%	0.1%	0.15	7,666	0.1%
Total	240,975	2.3%	11.7%	15.8%	2.4%	4.63	240,975	2.3%
Total Indirect Costs	1,522,249	14.6%	47.3%	100%	15.4%	29.27	1,522,249	14.6%

### Indirect Labor



### Operational Costs



## Facility-Related Expenses

