

# Breakeven Analysis and Contribution Margin Report

Sunny Day Hospice  
YTD December 2023



## Breakeven Number

Breakeven Number of Hospice Patient-Days	14,230
Breakeven Number of Inpatient Unit Patient-Days	1,265
Breakeven Number of Home Health Patient-Days	8,293

ADC Needed to Achieve BE	Actual ADC
39	110
3	19
23	14

## Service Mix

Hospice	76.9%
Inpatient Unit	13.5%
Home Health	9.6%
Total	100%
Breakeven Total Units	19,695
IP Unit Utilization	159.8%
Bed Count	12

## Average Net Revenue

Average Net Hospice Revenue Per Patient-Day	\$ 145.02
Average Net Inpatient Unit Revenue Per Patient-Day	\$ 273.47
Average Net Home Health Revenue Per Patient-Day	\$ 95.71
Weighted Average Net Revenue	\$ 157.57

## Variable Costs

Average Variable Costs Per Hospice Patient-Day	\$ 85.54
Average Variable Costs Per Inpatient Unit Patient-Day	\$ 137.44
Average Variable Costs Per Home Health Patient-Day	\$ 57.69
Weighted Average Variable Costs	\$ 89.85

## Organizational Fixed Costs

\$ 1,333,757.20
-----------------

## Contribution Margin

Hospice	\$ 2,379,077
Inpatient Unit	952,222
Home Health	190,121
Total Contribution	3,521,420
Less: Total Indirect Allocated Expenses	1,333,757
Net Operating Income (Loss)	2,187,663
Less Development Costs	159,003
Add Support & Fundraising Income	465,939
Extracurricular Net Income (Loss)	(589,405)
Special Bereavement Program (Loss)	(1,258)
Add Investment, Interest, & Other Income (Loss)	9,068
CAP Overages	-
Corporate Taxes	-
Total Organization Net Income (Loss)	1,913,003
Minimum Target Amount to be Contributed from Fundraising	\$ -

Here is what your "extracurricular" programs are netting. If the amount is in brackets, you are losing money.

**Return on Development Expenditures**  
\$ 2.93  
(Amount contributed for each dollar spent)

Not needing any community support is always good.