

Breakeven Analysis and Contribution Margin Report

Sunny Day Hospice

Period: YTD December

Breakeven Number

Breakeven Number of Hospice Homecare Patient-Days	32,769
Breakeven Number of Hospice Unit Patient-Days	1,004
Breakeven Number of Palliative Care Visits	(14,870)

ADC Needed to Achieve BE	Actual ADC
90	110
3	19
0	14

Service Mix

Hospice Homecare	76.9%
Hospice Unit	13.5%
Palliative Care	9.6%
Total	100%

Average Net Revenue

Average Net Hospice Homecare Revenue Per Patient-Day	117.97
Average Net Hospice Unit Revenue Per Patient-Day	708.97
Average Net Palliative Care Revenue Per Visit	186.27
Weighted Average Net Revenue Per Unit	<u>204.09</u>

Variable Costs

Average Variable Costs Per Hospice Homecare Patient-Day	79.29
Average Variable Costs Per Hospice Unit Patient-Day	576.76
Average Variable Costs Per Palliative Care Visit	194.48
Weighted Average Variable Costs Per Unit	<u>157.33</u>

Organizational Fixed Costs

1,522,249.20

Contribution Margin

Hospice - Homecare	1,480,288
Hospice - Inpatient Unit	869,002
Palliative Care	(81,919)
Total Contribution	<u>2,267,370</u>
Less: Total Indirect Allocated Expenses	1,522,249
Net Operating Income	<u>745,121</u>
Less Development Costs	133,297
Add Support & Fundraising Income	358,912
Other Program Net Income	55,581
Special Bereavement Program	4,155
Add Investment, Interest, & Other Income	6,978
Total Organization Net Income	<u>1,037,450</u>
Minimum Target Amount to be Contributed from Fundraising	<u>-</u>

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

Return on Development Expenditures

2.69

(Amount contributed for each dollar spent)

Not needing any community support is always good.