

TEXAS NURSING HOME PROFESSION

Analysis of the
2014
NF Medicaid Cost Report Database

Prepared by the
Texas Health Care Association
PO Box 4554
Austin, TX 78765

TEXAS MEDICAID COST REPORT ANALYSIS

July 2016

Copyright © 2016 Texas Health Care Association

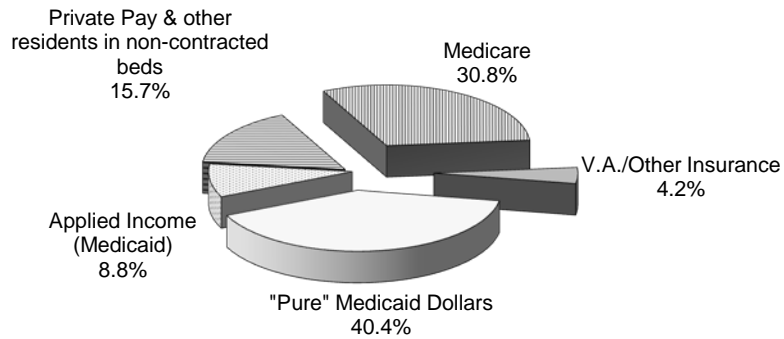
This analysis is based on the revenue and expense data reported on the 2014 Nursing Facility Medicaid cost reports. To correctly interpret this report, it must be noted that in the line item by line item analysis of costs, the data analyzed does not include costs that are considered by the Texas Medicaid Program to be unallowable. The cost report does include a line on which providers can report a lump sum amount of these unallowable costs (Line Item # 407), however, this line item is not audited.

Additional notes:

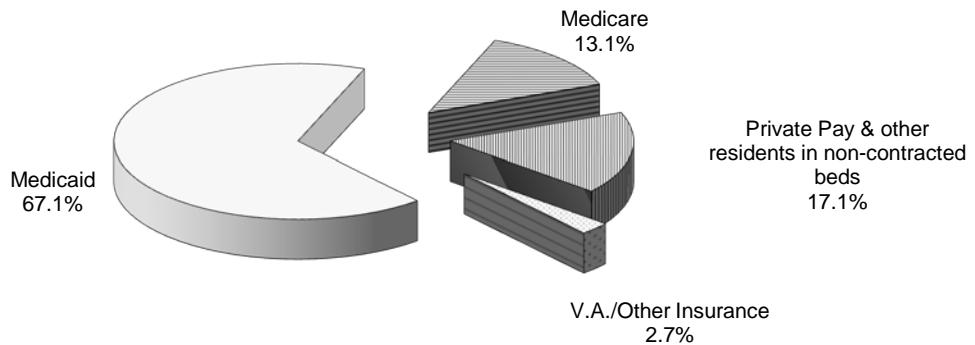
- o Data in this report does not include the costs incurred or the revenues generated by purely private pay (non Medicaid-participating) facilities.
- o Several ancillary expense items will not be fully reflected in this analysis because providers are instructed to directly de-allocate ancillary expenses from other payer types (Medicare, private pay, etc.) through a special schedule on the cost report. The line items affected by this de-allocation represent Medicaid costs only, divided by Medicaid patient days.
- o With the implementation of the Medicare Prospective Payment System (PPS), reimbursement was "rolled into" the daily Medicare rate for many of the ancillary items that were previously billed separately. The fact that these ancillary *costs* are *not* allowed to be reported on the Medicaid cost report (above) but the reporting of reimbursement or revenue *for* these costs *is* required represents an additional reason as to why typical financial ratios will be skewed when using Medicaid cost report data.
- o The database used to compile this report consists of 930 cost reports, which is much less than in prior years. This large number of "missing" reports is a result of the large number of NF CHOWS (ownership changes) due to Upper Payment Limit (UPL) program and the Minimum Payment Amount Program (MPAP). HHSC rules state that the cost reports for outgoing owners will not be used in the rate setting database and are therefore excused from submission. Although the new owners will be responsible for submitting a cost report beginning with the effective date of their contract, their cost reporting period is tied to their fiscal year end and in many cases a cost report will

The charts on page 3 reflect industry averages for patient revenues, patient days, and major cost centers, as reported on the 2014 cost reports. Subsequent pages list expense and revenue averages, by facility size, for most line items in the cost report.

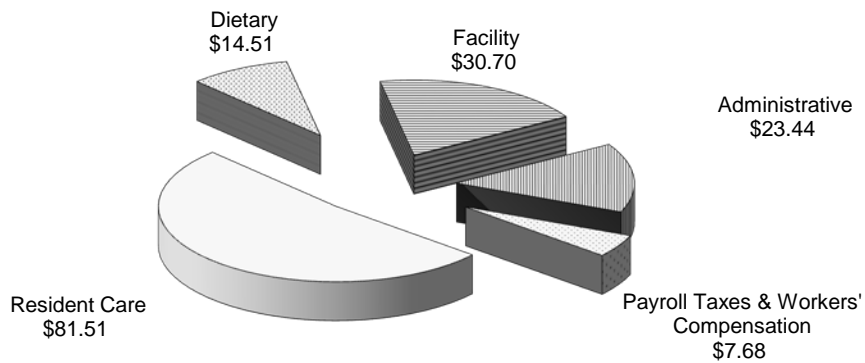
2014 Patient Revenues



2014 Patient Days



2014 Major Cost Centers



Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
--------	-------------	--------------	----------------	-----------------	--------------	---------------------

GENERAL INFORMATION

3	TYPE OF OWNERSHIP OF FACILITY					
	Profit	48	198	487	86	819
	Non-Profit	15	27	28	14	84
	Government	11	13	3	0	27
	Total	74	238	518	100	930
4	TYPE OF OWNERSHIP OF CONTRACTING ENTITY					
	Profit	45	191	483	84	803
	Non-Profit	15	25	25	14	79
	Government	14	22	10	2	48
	Total	74	238	518	100	930
5	TYPE OF OWNERSHIP OF PARENT COMPANY					
	Profit	38	176	460	86	760
	Non-Profit	14	21	24	12	71
	Government	14	19	5	1	39
	No Parent Company	8	22	29	1	60
	Total	74	238	518	100	930

Line #	Description	# of Facilities
--------	-------------	--------------------

11	FACILITY FY ENDING DATE					
	January	-				
	February	-				
	March	5				
	April	3				
	May	1				
	June	28				
	July	2				
	August	122				
	September	18				
	October	-				
	November	-				
	December	751				
	TOTAL:	930				
12	IS THE FACILITY A MEDICARE PARTICIPANT?					
	Yes	61	227	515	99	902
	No	13	11	3	1	28
13	DOES ANY ENTITY WITHIN "THE ENTIRE RELATED ORGANIZATION" HOLD ANY OTHER CONTRACTS OR GRANTS WITH THE STATE OF TEXAS OR ANY WITH MEDICARE?					
	Yes	70	237	518	100	925
	No	4	1	0	0	5
14	DOES THE ENTITY WITHIN "THE ENTIRE RELATED ORGANIZATION" ADMINISTER ANY OTHER BUSINESS ENTITIES?					
	Yes	48	180	415	87	730
	No	26	58	103	13	200

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
17	WAS AN ACCRUAL METHOD OF ACCOUNTING USED FOR REPORTING ALL REVENUES, EXPENSES, AND STATISTICAL INFORMATION ON THIS COST REPORT?					
	Yes	74	238	518	100	930
	No	0	0	0	0	0
18	WERE ANY EQUIPMENT OR SUPPLIES LEASED OR PURCHASED FROM A RELATED-PARTY DURING THE REPORTING PERIOD?					
	Yes	8	35	116	22	181
	No	66	203	402	78	749
19	WERE ANY CONTRACTED OR CONSULTANT SERVICES PROVIDED BY A RELATED ORGANIZATION?					
	Yes	23	127	377	57	584
	No	51	111	141	43	346
20	WERE ANY CONTRACTED OR CONSULTANT SERVICES PROVIDED BY A RELATED INDIVIDUAL?					
	Yes	3	9	18	1	31
	No	71	229	500	99	899
21	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AT THE FACILITY LEVEL?					
	Yes	10	38	43	3	94
	No	64	200	475	97	836
22	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AS THE FACILITY ADMINISTRATOR?					
	Yes	9	19	30	0	58
	No	65	219	488	100	872
23	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AS THE FACILITY ASSISTANT ADMINISTRATOR?					
	Yes	3	5	6	0	14
	No	71	233	512	100	916
24	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AT THE CENTRAL OFFICE, SHARED ADMINISTRATION, OR RELATED-PARTY MANAGEMENT LEVEL?					
	Yes	19	118	297	33	467
	No	55	120	221	67	463
25	WAS THE NURSING FACILITY BUILDING LEASED DURING THE COST-REPORTING PERIOD?					
	Yes	42	192	482	85	801
	From a related party	23	90	210	50	373
	From an unrelated party	19	102	272	35	428
	No	32	46	36	15	129

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
26	WAS THE CENTRAL OFFICE / SHARED ADMINISTRATION / RELATED-PARTY MANAGEMENT BUILDING LEASED DURING THE COST-REPORTING PERIOD?					
	Yes	26	112	343	71	552
	From a related party	3	27	76	16	122
	From an unrelated party	23	85	267	55	430
	No	48	126	175	29	378
27	WAS THE FACILITY/BUILDING PURCHASED FROM A RELATED PARTY?					
	Yes	0	1	0	0	1
	No	74	237	518	100	929
28	WERE ANY CONTRACTED MANAGEMENT COSTS REPORTED ON THIS REPORT?					
	Yes	21	111	305	54	491
	From a related party	15	99	261	39	414
	From an unrelated party	6	12	44	15	77
	No	53	127	213	46	439
29	WERE ANY SELF-INSURANCE EXPENSES REPORTED ON THE COST REPORT?					
	Yes	42	143	383	84	652
	No	32	95	135	16	278
30	SELF INSURANCE EXPENSES (CONTINUED FROM #29): BUILDINGS AND CONTENTS?					
	Yes	0	0	10	4	14
	No	74	238	508	96	916
31	SELF INSURANCE EXPENSES (CONTINUED FROM #29): GENERAL LIABILITY?					
	Yes	3	11	36	3	53
	No	71	227	482	97	877
32	SELF INSURANCE EXPENSES (CONTINUED FROM #29): PROFESSIONAL MALPRACTICE?					
	Yes	4	9	22	4	39
	No	70	229	496	96	891
33	SELF INSURANCE EXPENSES (CONTINUED FROM #29): VEHICLES?					
	Yes	0	0	0	0	0
	No	74	238	518	100	930
34	SELF INSURANCE EXPENSES (CONTINUED FROM #29): HEALTH / DISABILITY?					
	Yes	19	64	239	62	384
	No	55	174	279	38	546
35	SELF INSURANCE EXPENSES (CONTINUED FROM #29): WORKERS' COMPENSATION / EMPLOYEE ON- THE-JOB INJURY COSTS?					
	Yes	38	130	367	80	615
	No	36	108	151	20	315

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
36	SELF INSURANCE EXPENSES (CONTINUED FROM #29): OTHER?	Yes	0	1	0	0	1
		No	74	237	518	100	929
37	FOR ANY CATEGORY OF SELF-INSURANCE LISTED ABOVE, DID THE EXPENSES INCURRED EXCEED THE ALLOWABLE COST CEILING?	Yes	2	5	14	10	31
		No	72	233	504	90	899
38	HAS THE PREPARER OF THIS REPORT ATTENDED THE 2013 OR 2014 NF COST REPORT TRAINING?	Yes	74	238	518	100	930
		No	0	0	0	0	0
39	DID THE PREPARER(S) OF THE COST REPORT REVIEW THE AUDIT ADJUSTMENTS FOR THE PRIOR YEAR'S COST REPORT AND MAKE ALL NECESSARY REVISIONS FOR THE CURRENT YEAR?	Yes	38	142	264	52	496
		No	36	96	254	48	434
40	DO YOU HAVE WORKPAPERS THAT CLEARLY RECONCILE BETWEEN YOUR FISCAL YEAR END TRIAL BALANCE AND THE AMOUNTS REPORTED ON THE COST REPORT?	Yes	74	238	518	100	930
		No	0	0	0	0	0
41	WERE ANY EXPENSES REPORTED ON THIS COST REPORT THE RESULT OF THE ALLOCATION OF EXPENSES?	Yes	58	204	486	98	846
		No	16	34	32	2	84
42	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF SQUARE FOOTAGE?	Yes	17	28	26	14	85
		No	57	210	492	86	845
43	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF UNITS OF SERVICE?	Yes	29	130	335	71	565
		No	45	108	183	29	365
44	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF SALARIES?	Yes	18	70	175	36	299
		No	56	168	343	64	631
45	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF LABOR COSTS?	Yes	8	19	45	14	86
		No	66	219	473	86	844
46	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF COST-TO-COST?	Yes	18	74	168	43	303
		No	56	164	350	57	627

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
47	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED BASED UPON TOTAL COST LESS FACILITY COST?					
	Yes	12	56	183	27	278
	No	62	182	335	73	652
48	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF FUNCTION?					
	Yes	13	34	84	9	140
	No	61	204	434	91	790
49	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF A TIME STUDY?					
	Yes	1	13	4	3	21
	No	73	225	514	97	909
50	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON SOME OTHER TYPE OF METHOD APPROVED BY RATE ANALYSIS?					
	Yes	1	4	5	1	11
	No	73	234	513	99	919
51	NUMBER OF FACILITY BEDS LICENSED FOR NURSING CARE (Average)	53	85	123	189	115
52	DID THE NUMBER OF LICENSED BEDS CHANGE DURING THE REPORTING PERIOD?					
	Yes	2	5	5	4	16
	No	72	233	513	96	914
53	NUMBER OF LICENSED BEDS CONTRACTED FOR MEDICAID NURSING CARE (Average)	46	68	99	151	93
54	DID THE NUMBER OF CONTRACTED BEDS CHANGE DURING THE REPORTING PERIOD?					
	Yes	7	40	92	19	158
	No	67	198	426	81	772
55	DURING YOUR 2014 FISCAL YEAR, WAS THE FACILITY MEDICAID-DECERTIFIED FOR ANY PERIOD OF TIME?					
	Yes	0	0	0	0	0
	No	74	238	518	100	930
56	IF YES, FOR HOW MANY DAYS WAS THE FACILITY DECERTIFIED? (Average)	N/A	N/A	N/A	N/A	N/A
57	HAVE YOU EXCLUDED FROM ITEMS 108 - 111 AND 129 - 132 ALL TIME WORKED BEFORE SIXTEEN HOURS OF NURSE AIDE TRAINING WERE COMPLETED?					
	Yes	74	235	514	100	923
	No	0	3	4	0	7
58	DOES THIS FACILITY PROVIDE AN IN-HOUSE NURSE AIDE TRAINING AND COMPETENCY EVALUATION PROGRAM?					
	Yes	9	34	47	9	99
	No	65	204	471	91	831

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
65	DID THE COMPANY OFFER HEALTH INSURANCE TO ITS EMPLOYEES ON OR BEFORE MARCH 23, 2010?					
	Yes	56	169	422	93	740
	No	18	69	96	7	190
66	IF ITEM 65 IS YES, IS THAT COVERAGE STILL IN EFFECT?					
	Yes	56	165	419	92	732
	No	18	73	99	8	198
69	DOES THE HEALTH INSURANCE THE COMPANY OFFERS INCLUDE ALL OF THE FOLLOWING BENEFITS: INPATIENT, OUTPATIENT AND EMERGENCY SERVICES; MATERNITY AND NEWBORN CARE; MENTAL AND BEHAVIORAL HEALTH SERVICES; PRESCRIPTION DRUGS; REHABILITATION AND HABILITATION SERVICES; LABORATORY SERVICES; DISEASE MANAGEMENT; PREVENTATIVE AND WELLNESS SERVICES; PEDIATRIC CARE?					
	Yes	56	165	422	83	726
	No	18	73	96	17	204

RESIDENT DAYS & REVENUES

MEDICAID CONTRACTED BEDS:

70 - 71	MEDICAID RESIDENTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$126.89	\$131.62	\$140.98	\$139.11	\$138.44
72 - 73	HOSPICE RESIDENTS (MEDICAID)					
	Facilities Reporting	66	205	494	97	862
	PPD Amount	\$122.40	\$135.43	\$137.63	\$140.66	\$137.26
74 - 75	STAR+PLUS MANAGED CARE RESIDENTS (MEDICAID)					
	Facilities Reporting	0	1	2	1	4
	PPD Amount	\$0.00	\$58.65	\$438.24	\$365.03	\$319.30
76 - 77	MEDICARE RESIDENTS IN MEDICAID BEDS					
	Facilities Reporting	50	190	401	84	725
	PPD Amount	\$387.54	\$433.25	\$448.26	\$436.06	\$441.28
78 - 79	V.A. RESIDENTS IN MEDICAID BEDS					
	Facilities Reporting	2	10	42	18	72
	PPD Amount	\$141.40	\$142.82	\$166.94	\$151.58	\$159.80
80 - 81	PRIVATE INSURANCE RESIDENTS IN MEDICAID BEDS					
	Facilities Reporting	18	95	270	63	446
	PPD Amount	\$227.52	\$258.22	\$342.97	\$360.13	\$332.45
82 - 83	PRIVATE RESIDENTS IN MEDICAID BEDS					
	Facilities Reporting	74	230	503	98	905
	PPD Amount	\$142.15	\$134.51	\$160.74	\$167.75	\$154.94

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
NON-MEDICAID CONTRACTED BEDS:						
84 - 85	MEDICARE RESIDENTS IN MEDICARE-CERTIFIED- ONLY BEDS					
	Facilities Reporting	12	81	273	50	416
	PPD Amount	\$345.48	\$376.59	\$452.78	\$468.23	\$442.49
86 - 87	OTHER RESIDENTS IN NON-MEDICAID BEDS					
	Facilities Reporting	11	62	180	38	291
	PPD Amount	\$224.82	\$190.08	\$232.49	\$221.30	\$221.35
88	TOTAL DAYS OF SERVICE FOR ALL BEDS (Average)	13,863	19,179	30,092	43,564	27,456
OTHER REVENUES						
89	ROOM AND BED HOLDS					
	Facilities Reporting	30	90	196	44	360
	PPD Amount	\$0.40	\$0.32	\$0.29	\$0.42	\$0.32
90	GIFTS, GRANTS, DONATIONS, AND TRUSTS					
	Facilities Reporting	12	17	12	6	47
	PPD Amount	\$9.27	\$5.23	\$3.77	\$10.68	\$6.95
91	APPROPRIATIONS FROM STATE/LOCAL GOV'TS					
	Facilities Reporting	3	5	2	1	11
	PPD Amount	\$89.04	\$21.33	\$26.41	\$30.77	\$40.91
92	INTEREST: FUNDED DEPRECIATION ACCOUNT, QUALIFIED PENSION FUND, ETC.					
	Facilities Reporting	6	7	20	3	36
	PPD Amount	\$0.07	\$0.02	\$0.07	\$0.00	\$0.05
93	GAIN ON SALE OF ASSETS					
	Facilities Reporting	1	3	8	0	12
	PPD Amount	\$0.00	\$0.72	\$0.38	\$0.00	\$0.41
94	OTHER - EXCESS OF OTHER REVENUES OVER DIRECT EXPENSES					
	Facilities Reporting	33	110	294	60	497
	PPD Amount	\$3.65	\$1.67	\$0.16	\$0.77	\$0.62
95	TOTAL OF ALL REPORTABLE REVENUE					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$167.92	\$173.53	\$196.33	\$188.53	\$189.78
96	BAD DEBT & CHARITY/COURTESY ALLOWANCE					
	Facilities Reporting	37	134	295	73	539
	PPD Amount	\$3.10	\$3.76	\$5.66	\$4.47	\$5.00
97	TOTAL NET REPORTABLE REVENUE					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$166.41	\$171.51	\$193.15	\$185.19	\$186.85

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
--------	-------------	--------------	----------------	-----------------	--------------	---------------------

RESIDENT CARE COSTS

MEDICAID CONTRACTED BEDS - ROUTINE DIRECT CARE SERVICES

(Costs and hours are divided by resident days in Medicaid contracted beds)

102 - 103	SALARIES & WAGES / HOURS - REGISTERED NURSES					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$10.66	\$8.97	\$9.43	\$9.05	\$9.33
	Hours PPD	0.35	0.29	0.29	0.28	0.29
	Hourly Wage	\$30.62	\$31.40	\$32.61	\$32.57	\$32.29
104 - 105	SALARIES & WAGES / HOURS - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$20.91	\$21.73	\$23.82	\$25.29	\$23.58
	Hours PPD	0.97	1.00	1.04	1.11	1.04
	Hourly Wage	\$21.45	\$21.80	\$22.83	\$22.80	\$22.60
106 - 107	SALARIES & WAGES / HOURS - MEDICATION AIDES					
	Facilities Reporting	61	191	454	88	794
	PPD Amount	\$3.87	\$3.89	\$4.23	\$4.07	\$4.13
	Hours PPD	0.31	0.31	0.33	0.32	0.32
	Hourly Wage	\$12.62	\$12.63	\$13.00	\$12.65	\$12.86
108 - 109	SALARIES & WAGES / HOURS - RESTORATIVE AIDES					
	Facilities Reporting	39	146	382	85	652
	PPD Amount	\$1.98	\$1.45	\$1.50	\$1.23	\$1.45
	Hours PPD	0.16	0.12	0.13	0.10	0.12
	Hourly Wage	\$12.10	\$11.80	\$11.91	\$12.12	\$11.94
110 - 111	SALARIES & WAGES / HOURS - NURSE AIDES					
	Facilities Reporting	74	238	517	100	929
	PPD Amount	\$19.91	\$19.11	\$19.84	\$20.99	\$19.91
	Hours PPD	1.89	1.83	1.84	1.92	1.85
	Hourly Wage	\$10.55	\$10.45	\$10.77	\$10.95	\$10.74
112	EMPLOYEE BENEFITS/INSURANCE - DIRECT CARE STAFF					
	Facilities Reporting	64	193	463	97	817
	PPD Amount	\$4.36	\$2.31	\$1.86	\$2.75	\$2.20
113 - 114	CONTRACT - REGISTERED NURSES					
	Facilities Reporting	14	52	128	23	217
	PPD Amount	\$1.11	\$1.11	\$0.98	\$0.47	\$0.93
	Hours PPD	0.02	0.03	0.02	0.01	0.02
	Hourly Wage	\$46.79	\$44.11	\$50.21	\$71.74	\$49.77
115 - 116	CONTRACT - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	18	60	91	17	186
	PPD Amount	\$0.95	\$1.55	\$0.81	\$0.60	\$0.97
	Hours PPD	0.02	0.05	0.02	0.02	0.03
	Hourly Wage	\$39.52	\$29.39	\$33.56	\$34.15	\$32.15
117 - 118	CONTRACT - MEDICATION AIDES					
	Facilities Reporting	2	4	4	2	12
	PPD Amount	\$0.06	\$0.25	\$0.05	\$0.01	\$0.08
	Hours PPD	0.002	0.009	0.002	0.000	0.003
	Hourly Wage	\$25.67	\$27.97	\$20.78	\$19.70	\$25.53

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
119 - 120	CONTRACT - CERTIFIED NURSE AIDES					
	Facilities Reporting	17	48	91	14	170
	PPD Amount	\$1.63	\$2.04	\$0.76	\$0.59	\$1.05
	Hours PPD	0.06	0.11	0.04	0.03	0.06
	Hourly Wage	\$25.57	\$18.85	\$17.36	\$20.11	\$18.63
NON-MEDICAID CONTRACTED BEDS - ROUTINE DIRECT CARE SERVICES						
(Costs and hours are divided by resident days in non-Medicaid contracted beds)						
123 - 124	SALARIES & WAGES / HOURS - REGISTERED NURSES					
	Facilities Reporting	13	92	296	54	455
	PPD Amount	\$24.55	\$15.13	\$12.10	\$12.50	\$13.11
	Hours PPD	0.74	0.47	0.37	0.39	0.40
	Hourly Wage	\$33.30	\$32.04	\$32.69	\$32.09	\$32.51
125 - 126	SALARIES & WAGES / HOURS - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	13	92	295	54	454
	PPD Amount	\$30.22	\$25.89	\$25.36	\$27.10	\$25.92
	Hours PPD	1.27	1.17	1.09	1.17	1.12
	Hourly Wage	\$23.84	\$22.23	\$23.29	\$23.16	\$23.11
127 - 128	SALARIES & WAGES / HOURS - MEDICATION AIDES					
	Facilities Reporting	11	69	265	47	392
	PPD Amount	\$5.43	\$4.61	\$4.40	\$4.34	\$4.46
	Hours PPD	0.41	0.35	0.34	0.32	0.34
	Hourly Wage	\$13.30	\$13.01	\$13.12	\$13.44	\$13.16
129 - 130	SALARIES & WAGES / HOURS - RESTORATIVE AIDES					
	Facilities Reporting	5	59	233	46	343
	PPD Amount	\$2.87	\$1.60	\$1.42	\$1.22	\$1.43
	Hours PPD	0.24	0.13	0.12	0.09	0.11
	Hourly Wage	\$11.93	\$12.64	\$12.31	\$12.96	\$12.46
131 - 132	SALARIES & WAGES / HOURS - NURSE AIDES					
	Facilities Reporting	13	92	295	54	454
	PPD Amount	\$29.01	\$23.71	\$21.65	\$24.85	\$22.80
	Hours PPD	2.40	2.15	1.97	2.13	2.04
	Hourly Wage	\$12.10	\$11.01	\$11.01	\$11.69	\$11.18
133	EMPLOYEE BENEFITS/INSURANCE - DIRECT CARE STAFF					
	Facilities Reporting	12	82	269	53	416
	PPD Amount	\$6.70	\$3.89	\$2.56	\$6.16	\$3.60
134 - 135	CONTRACT - REGISTERED NURSES					
	Facilities Reporting	0	15	60	12	87
	PPD Amount	\$0.00	\$1.54	\$1.64	\$0.66	\$1.46
	Hours PPD	0.00	0.03	0.03	0.01	0.03
	Hourly Wage	\$0.00	\$48.11	\$52.48	\$62.14	\$52.36
136 - 137	CONTRACT - LICENSED VOCATION NURSES					
	Facilities Reporting	1	18	34	9	62
	PPD Amount	\$0.39	\$1.61	\$0.74	\$2.75	\$1.43
	Hours PPD	0.01	0.05	0.02	0.10	0.05
	Hourly Wage	\$36.86	\$31.19	\$38.27	\$27.38	\$30.68

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
138 - 139	CONTRACT - MEDICATION AIDES					
	Facilities Reporting	0	1	0	1	2
	PPD Amount	\$0.00	\$0.17	\$0.00	\$0.01	\$0.08
	Hours PPD	0.00	0.01	0.00	0.00	0.00
	Hourly Wage	\$0.00	\$25.30	\$0.00	\$20.25	\$24.95
140 - 141	CONTRACT - CERTIFIED NURSE AIDES					
	Facilities Reporting	1	20	50	10	81
	PPD Amount	\$3.54	\$2.87	\$0.85	\$1.00	\$1.28
	Hours PPD	0.17	0.15	0.05	0.03	0.07
	Hourly Wage	\$20.99	\$18.62	\$16.82	\$33.42	\$19.49

OTHER RESIDENT CARE SERVICE COSTS
(Costs and hours are divided by total resident days)

SALARIES & WAGES, HOURS

142 - 143	CERTIFIED SOCIAL WORKERS					
	Facilities Reporting	57	207	508	99	871
	PPD Amount	\$1.38	\$1.46	\$1.54	\$1.51	\$1.52
	Hours PPD	0.06	0.06	0.06	0.06	0.06
	Hourly Wage	\$23.85	\$23.88	\$24.64	\$24.97	\$24.55
144 - 145	SOCIAL SERVICES ASSISTANTS					
	Facilities Reporting	4	18	34	20	76
	PPD Amount	\$0.39	\$0.92	\$0.54	\$0.58	\$0.61
	Hours PPD	0.02	0.05	0.03	0.03	0.03
	Hourly Wage	\$21.27	\$18.63	\$15.87	\$21.95	\$18.54
146 - 147	ACTIVITY DIRECTOR					
	Facilities Reporting	69	230	501	95	895
	PPD Amount	\$1.85	\$1.41	\$1.14	\$0.87	\$1.17
	Hours PPD	0.13	0.10	0.07	0.06	0.08
	Hourly Wage	\$14.06	\$14.06	\$15.31	\$15.55	\$14.97
148 - 149	ACTIVITY SERVICES ASSISTANTS					
	Facilities Reporting	28	92	255	67	442
	PPD Amount	\$1.40	\$0.90	\$0.69	\$0.88	\$0.78
	Hours PPD	0.10	0.08	0.06	0.07	0.07
	Hourly Wage	\$13.48	\$10.89	\$10.83	\$11.77	\$11.18
150 - 151	MEDICAL RECORDS STAFF					
	Facilities Reporting	45	180	472	98	795
	PPD Amount	\$0.93	\$1.11	\$1.10	\$0.95	\$1.07
	Hours PPD	0.07	0.08	0.07	0.06	0.07
	Hourly Wage	\$14.24	\$14.11	\$15.87	\$15.38	\$15.43
152 - 153	RESIDENT CARE TRAINING STAFF					
	Facilities Reporting	9	20	76	27	132
	PPD Amount	\$0.45	\$0.46	\$0.83	\$0.84	\$0.79
	Hours PPD	0.02	0.02	0.04	0.03	0.03
	Hourly Wage	\$24.66	\$20.43	\$23.22	\$26.35	\$23.98
154 - 155	CENTRAL SUPPLY STAFF					
	Facilities Reporting	7	32	168	49	256
	PPD Amount	\$0.90	\$0.72	\$0.75	\$0.57	\$0.70
	Hours PPD	0.06	0.05	0.05	0.04	0.05
	Hourly Wage	\$15.23	\$13.81	\$14.47	\$14.10	\$14.34

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
156 - 157	LAUNDRY AND HOUSEKEEPING STAFF					
	Facilities Reporting	62	179	354	70	665
	PPD Amount	\$6.07	\$5.36	\$5.18	\$5.33	\$5.28
	Hours PPD	0.63	0.58	0.56	0.56	0.57
	Hourly Wage	\$9.60	\$9.19	\$9.23	\$9.54	\$9.30
158 - 159	OTHER RESIDENT CARE STAFF - PROFESSIONAL					
	Facilities Reporting	3	14	24	8	49
	PPD Amount	\$1.01	\$2.30	\$2.19	\$3.22	\$2.45
	Hours PPD	0.06	0.07	0.07	0.10	0.08
	Hourly Wage	\$15.99	\$31.05	\$29.30	\$30.85	\$29.82
160 - 161	OTHER RESIDENT CARE STAFF - NONPROFESSIONAL					
	Facilities Reporting	32	100	216	43	391
	PPD Amount	\$0.76	\$0.95	\$0.85	\$0.80	\$0.86
	Hours PPD	0.07	0.09	0.08	0.08	0.08
	Hourly Wage	\$10.74	\$10.50	\$10.91	\$10.38	\$10.73
162	EMPLOYEE BENEFITS/INSURANCE - OTHER RESIDENT CARE STAFF					
	Facilities Reporting	56	164	407	89	716
	PPD Amount	\$1.08	\$0.52	\$0.42	\$0.74	\$0.53
CONSULTANTS						
163	MEDICAL DIRECTOR					
	Facilities Reporting	63	231	499	94	887
	PPD Amount	\$1.01	\$1.01	\$1.07	\$0.95	\$1.04
164	REGISTERED NURSE					
	Facilities Reporting	9	42	57	14	122
	PPD Amount	\$0.47	\$0.83	\$0.61	\$0.21	\$0.58
165	PHARMACIST					
	Facilities Reporting	60	225	486	96	867
	PPD Amount	\$0.38	\$0.37	\$0.36	\$0.36	\$0.36
166	SOCIAL WORKER					
	Facilities Reporting	17	42	33	8	100
	PPD Amount	\$0.61	\$0.46	\$0.24	\$0.24	\$0.35
167	ACTIVITY DIRECTOR					
	Facilities Reporting	4	6	19	11	40
	PPD Amount	\$0.10	\$0.08	\$0.06	\$0.04	\$0.06
168	MEDICAL RECORDS					
	Facilities Reporting	38	117	317	55	527
	PPD Amount	\$0.05	\$0.07	\$0.05	\$0.02	\$0.05
169	OTHER RESIDENT CARE CONSULTANTS					
	Facilities Reporting	12	41	115	40	208
	PPD Amount	\$0.41	\$1.06	\$0.30	\$0.42	\$0.44

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
CONTRACTED SERVICES / SUPPLIES / OTHER RESIDENT CARE EXPENSES						
170	CONTRACTED SERVICES: IN-SERVICE TRAINING - RESIDENT CARE STAFF					
	Facilities Reporting	5	20	71	15	111
	PPD Amount	\$0.16	\$0.08	\$0.11	\$0.12	\$0.11
171	CONTRACTED SERVICES: ACTIVITIES					
	Facilities Reporting	9	54	146	50	259
	PPD Amount	\$0.06	\$0.49	\$0.26	\$0.09	\$0.24
172	CONTRACTED SERVICES: SOCIAL SERVICES					
	Facilities Reporting	10	23	37	7	77
	PPD Amount	\$0.33	\$0.45	\$0.35	\$0.10	\$0.34
173	CONTRACTED SERVICES: LAUNDRY AND HOUSEKEEPING					
	Facilities Reporting	27	88	252	50	417
	PPD Amount	\$4.12	\$4.65	\$4.78	\$4.77	\$4.74
174	SUPPLIES: NURSING AND MEDICAL					
	Facilities Reporting	74	238	505	100	917
	PPD Amount	\$4.14	\$3.92	\$3.87	\$3.84	\$3.89
175	SUPPLIES: IN-SERVICE TRAINING - RESIDENT CARE					
	Facilities Reporting	11	38	111	34	194
	PPD Amount	\$0.13	\$0.13	\$0.11	\$0.10	\$0.11
176	SUPPLIES: ACTIVITIES					
	Facilities Reporting	73	234	517	99	923
	PPD Amount	\$0.62	\$0.50	\$0.48	\$0.42	\$0.48
177	SUPPLIES: SOCIAL SERVICES					
	Facilities Reporting	8	44	179	30	261
	PPD Amount	\$0.02	\$0.03	\$0.02	\$0.02	\$0.02
178	SUPPLIES: LAUNDRY AND HOUSEKEEPING					
	Facilities Reporting	74	236	514	100	924
	PPD Amount	\$1.26	\$1.11	\$1.03	\$1.12	\$1.07
179	OFF-SITE TRAINING/SEMINARS - RESIDENT CARE					
	Facilities Reporting	41	117	279	57	494
	PPD Amount	\$0.15	\$0.14	\$0.17	\$0.05	\$0.14
180	TRAVEL - RESIDENT CARE STAFF					
	Facilities Reporting	23	65	126	51	265
	PPD Amount	\$0.25	\$0.23	\$0.07	\$0.03	\$0.09
181	BIO-HAZARD WASTE DISPOSAL					
	Facilities Reporting	70	234	516	100	920
	PPD Amount	\$0.25	\$0.31	\$0.26	\$0.24	\$0.27
182	OTHER RESIDENT CARE EXPENSES					
	Facilities Reporting	42	150	413	92	697
	PPD Amount	\$0.62	\$0.79	\$1.04	\$1.06	\$0.99

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
--------	-------------	--------------	----------------	-----------------	--------------	---------------------

ANCILLARY SERVICES

(Costs and hours are divided by Medicaid-only resident days)

183 - 184	SALARIES & WAGES / HOURS - ANCILLARY THERAPISTS					
	Facilities Reporting	5	16	53	22	96
	PPD Amount	\$0.61	\$0.62	\$1.40	\$0.65	\$1.04
	Hours PPD	0.013	0.014	0.050	0.017	0.034
	Hourly Wage	\$48.03	\$44.69	\$27.77	\$39.15	\$30.70
185 - 186	SALARIES & WAGES / HOURS - ANCILLARY THERAPY ASSISTANTS					
	Facilities Reporting	2	11	30	17	60
	PPD Amount	\$0.20	\$0.29	\$0.33	\$0.34	\$0.32
	Hours PPD	0.006	0.008	0.010	0.010	0.010
	Hourly Wage	\$33.15	\$35.31	\$31.55	\$33.76	\$32.84
187 - 188	SALARIES & WAGES / HOURS - OTHER ANCILLARY STAFF					
	Facilities Reporting	2	6	22	13	43
	PPD Amount	\$0.03	\$0.05	\$0.03	\$0.03	\$0.03
	Hours PPD	0.003	0.004	0.003	0.0026	0.003
	Hourly Wage	\$11.14	\$10.43	\$13.31	\$12.44	\$12.49
189	EMPLOYEE BENEFITS/INSURANCE - ANCILLARY STAFF					
	Facilities Reporting	4	15	48	20	87
	PPD Amount	\$0.09	\$0.07	\$0.14	\$0.08	\$0.11
190	THERAPY SUPPLIES					
	Facilities Reporting	11	55	148	51	265
	PPD Amount	\$0.04	\$0.11	\$0.20	\$0.12	\$0.16
191	PHYSICAL THERAPY CONSULTANT					
	Facilities Reporting	6	30	106	26	168
	PPD Amount	\$0.16	\$0.40	\$0.32	\$0.62	\$0.40
192	OCCUPATIONAL THERAPY CONSULTANT					
	Facilities Reporting	5	21	73	19	118
	PPD Amount	\$0.08	\$0.34	\$0.29	\$0.61	\$0.37
193	SPEECH THERAPY CONSULTANT					
	Facilities Reporting	4	19	86	22	131
	PPD Amount	\$0.47	\$0.22	\$0.14	\$0.26	\$0.18
194	CONTRACT AND OFF-SITE THERAPY					
	Facilities Reporting	11	45	143	36	235
	PPD Amount	\$0.28	\$0.33	\$0.48	\$0.31	\$0.42
195	NUTRITIONAL THERAPY SUPPLIES					
	Facilities Reporting	0	1	2	0	3
	PPD Amount	\$0.00	\$0.21	\$0.09	\$0.00	\$0.14
196	DIAGNOSTIC LABORATORY AND RADIOLOGY					
	Facilities Reporting	13	48	159	47	267
	PPD Amount	\$0.04	\$0.07	\$0.04	\$0.08	\$0.05
197	MEDICAL AND NURSING SUPPLIES					
	Facilities Reporting	8	47	151	30	236
	PPD Amount	\$0.61	\$0.62	\$0.66	\$0.92	\$0.70

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
198	INCONTINENT SUPPLIES					
	Facilities Reporting	4	5	17	7	33
	PPD Amount	\$2.18	\$2.29	\$1.72	\$1.89	\$1.84
199	DRUGS AND PHARMACEUTICALS					
	Facilities Reporting	25	91	224	56	396
	PPD Amount	\$0.41	\$0.39	\$0.41	\$0.37	\$0.40
200	OXYGEN					
	Facilities Reporting	5	9	37	10	61
	PPD Amount	\$0.23	\$0.24	\$0.63	\$0.28	\$0.48
201	DME PURCHASED BY PROVIDER					
	Facilities Reporting	2	12	50	2	66
	PPD Amount	\$0.91	\$0.57	\$0.70	\$0.87	\$0.69
202	DME RENTAL/LEASE EXPENSE					
	Facilities Reporting	5	11	41	13	70
	PPD Amount	\$0.50	\$0.51	\$0.65	\$0.71	\$0.65
203	TOTAL ANCILLARY SERVICE EXPENSES					
	Facilities Reporting	37	138	372	85	632
	PPD Amount	\$1.02	\$1.21	\$1.57	\$1.86	\$1.56
204	TOTAL DIRECT CARE STAFF AND OTHER RESIDENT CARE COSTS (divided by total days)					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$84.65	\$78.55	\$80.94	\$85.92	\$81.51

DIETARY CARE COSTS

225 - 226	SALARIES & WAGES / HOURS - FOOD SERVICE SUPERVISORY AND PROFESSIONAL STAFF					
	Facilities Reporting	69	229	495	92	885
	PPD Amount	\$2.32	\$1.80	\$1.56	\$1.40	\$1.61
	Hours PPD	0.14	0.10	0.07	0.07	0.08
	Hourly Wage	\$16.92	\$17.57	\$20.81	\$20.06	\$19.71
227 - 228	SALARIES/WAGES - OTHER FOOD SERVICE STAFF					
	Facilities Reporting	73	234	511	97	915
	PPD Amount	\$7.23	\$5.23	\$4.87	\$4.78	\$5.01
	Hours PPD	0.73	0.57	0.51	0.49	0.52
	Hourly Wage	\$9.85	\$9.21	\$9.63	\$9.71	\$9.57
229	EMPLOYEE BENEFITS/INSURANCE - FOOD SERVICE STAFF					
	Facilities Reporting	58	153	398	89	698
	PPD Amount	\$0.94	\$0.36	\$0.22	\$0.36	\$0.30
230 - 231	CONTRACTED - DIETITIAN / NUTRITIONIST					
	Facilities Reporting	51	167	326	49	593
	PPD Amount	\$0.47	\$0.40	\$0.46	\$0.41	\$0.44
	Hours PPD	0.01	0.01	0.01	0.01	0.01
	Hourly Wage	\$44.12	\$43.86	\$45.17	\$44.65	\$44.81
232	CONTRACT DIETARY SERVICES					
	Facilities Reporting	31	86	192	42	351
	PPD Amount	\$1.11	\$1.46	\$1.19	\$1.90	\$1.37

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
233	SUPPLIES - FOOD						
		Facilities Reporting	74	236	517	99	926
		PPD Amount	\$6.97	\$6.61	\$6.08	\$6.45	\$6.27
234	SUPPLIES - FOOD FOR ANCILLARY NUTRITIONAL SUPPLEMENTS FOR <u>MEDICAID-ONLY RESIDENTS</u>						
		Facilities Reporting	6	17	36	7	66
		PPD Amount	\$0.80	\$0.47	\$0.38	\$0.59	\$0.46
235	SUPPLIES - DIETARY NON-FOOD						
		Facilities Reporting	72	235	516	99	922
		PPD Amount	\$0.89	\$0.73	\$0.75	\$0.79	\$0.76
236	OTHER						
		Facilities Reporting	28	72	145	37	282
		PPD Amount	\$0.26	\$0.11	\$0.10	\$0.05	\$0.10
237	TOTAL DIETARY CARE COSTS						
		Facilities Reporting	74	238	518	100	930
		PPD Amount	\$18.84	\$15.24	\$14.04	\$14.39	\$14.51

FACILITY COSTS

249 - 250	SALARIES & WAGES / MAINTENANCE STAFF						
		Facilities Reporting	72	232	516	100	920
		PPD Amount	\$2.61	\$1.92	\$1.69	\$1.75	\$1.78
		Hours PPD	0.17	0.13	0.10	0.11	0.11
		Hourly Wage	\$15.37	\$15.14	\$16.91	\$16.57	\$16.40
251	EMPLOYEE BENEFITS/INSURANCE - MAINTENANCE STAFF						
		Facilities Reporting	48	143	372	77	640
		PPD Amount	\$0.31	\$0.11	\$0.11	\$0.18	\$0.13
252	LEASE - NURSING FACILITY BUILDING						
		Facilities Reporting	42	192	482	85	801
		PPD Amount	\$11.30	\$12.47	\$17.75	\$12.91	\$15.95
		Per Bed Amount	\$2,994.69	\$2,762.33	\$4,336.01	\$2,887.63	\$3,784.89
253	LEASE/RENTAL - BUILDING / FACILITY EQUIPMENT & OTHER						
		Facilities Reporting	22	86	254	49	411
		PPD Amount	\$0.31	\$0.26	\$0.32	\$0.17	\$0.28
		Per Bed Amount	\$81.23	\$62.64	\$78.24	\$39.87	\$68.88
254	INSURANCE - BUILDINGS, CONTENTS, AND GROUNDS						
		Facilities Reporting	67	223	502	99	891
		PPD Amount	\$0.73	\$0.63	\$0.66	\$0.59	\$0.64
255	INTEREST - MORTGAGE						
		Facilities Reporting	10	20	16	6	52
		PPD Amount	\$9.03	\$3.49	\$5.99	\$2.12	\$4.38
		Per Bed Amount	\$2,096.01	\$863.92	\$1,358.27	\$665.30	\$1,111.39
256	INTEREST - OTHER FACILITY NOTES						
		Facilities Reporting	13	41	69	11	134
		PPD Amount	\$1.46	\$0.56	\$1.62	\$0.96	\$1.29
		Per Bed Amount	\$369.78	\$121.88	\$403.47	\$239.12	\$311.16

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
257	TAX - AD VALOREM REAL ESTATE					
	Facilities Reporting	48	173	446	84	751
	PPD Amount	\$1.78	\$1.64	\$2.45	\$1.83	\$2.20
258	UTILITIES - ELECTRICITY, GAS, WATER, AND WASTEWATER					
	Facilities Reporting	74	237	518	100	929
	PPD Amount	\$3.97	\$3.96	\$3.93	\$4.25	\$3.99
259	MAINTENANCE AND REPAIRS - BUILDINGS, BUILDING EQUIPMENT, AND GROUNDS					
	Facilities Reporting	68	225	482	90	865
	PPD Amount	\$1.72	\$1.42	\$1.09	\$1.25	\$1.20
260	CONTRACT SERVICES - FACILITY					
	Facilities Reporting	58	195	467	93	813
	PPD Amount	\$0.99	\$0.90	\$0.82	\$0.93	\$0.86
261	DEPRECIATION - BUILDINGS					
	Facilities Reporting	32	54	49	16	151
	PPD Amount	\$3.81	\$3.53	\$3.83	\$4.60	\$3.91
262	DEPRECIATION - BUILDING FIXED EQUIPMENT					
	Facilities Reporting	25	41	48	12	126
	PPD Amount	\$0.91	\$0.67	\$0.56	\$1.19	\$0.75
263	DEPRECIATION - LAND IMPROVEMENTS					
	Facilities Reporting	13	40	39	14	106
	PPD Amount	\$0.21	\$0.17	\$0.13	\$0.28	\$0.18
264	AMORTIZATION - LEASEHOLD IMPROVEMENTS					
	Facilities Reporting	32	141	390	74	637
	PPD Amount	\$2.45	\$1.17	\$0.84	\$2.08	\$1.15
265	TOTAL FACILITY COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$21.93	\$21.91	\$28.40	\$23.67	\$26.17
269	LEASE/RENTAL - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	10	26	74	18	128
	PPD Amount	\$0.41	\$0.31	\$0.26	\$0.17	\$0.26
270	LEASE/RENTAL - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	63	207	490	96	856
	PPD Amount	\$1.12	\$1.33	\$1.34	\$1.07	\$1.28
271	INSURANCE - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	44	135	321	71	571
	PPD Amount	\$0.16	\$0.14	\$0.10	\$0.08	\$0.11
272	INSURANCE - OPERATIONS OTHER					
	Facilities Reporting	5	25	60	13	103
	PPD Amount	\$0.22	\$0.04	\$0.09	\$0.04	\$0.07
273	TAX - PERSONAL PROPERTY / OPERATIONS / OTHER TAXES					
	Facilities Reporting	50	188	443	85	766
	PPD Amount	\$0.29	\$0.28	\$0.26	\$0.18	\$0.25

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
274	UTILITIES - TELECOMMUNICATIONS					
	Facilities Reporting	73	238	518	100	929
	PPD Amount	\$0.96	\$0.85	\$0.82	\$0.72	\$0.81
275	MAINTENANCE - FACILITY / OPERATIONS / OTHER SUPPLIES					
	Facilities Reporting	53	189	429	80	751
	PPD Amount	\$0.80	\$0.75	\$0.63	\$0.51	\$0.64
276	MAINTENANCE AND REPAIRS - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	54	178	419	91	742
	PPD Amount	\$0.64	\$0.57	\$0.54	\$0.57	\$0.55
277	MAINTENANCE, REPAIRS, GAS, OIL - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	62	195	392	77	726
	PPD Amount	\$0.38	\$0.37	\$0.24	\$0.22	\$0.27
278	OTHER BUILDING / FACILITY / OPERATIONS EXPENSES					
	Facilities Reporting	19	54	136	39	248
	PPD Amount	\$0.98	\$0.44	\$0.51	\$0.40	\$0.48
279	DEPRECIATION - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	62	196	477	96	831
	PPD Amount	\$1.11	\$0.76	\$0.72	\$1.05	\$0.80
280	DEPRECIATION - DURABLE MEDICAL EQUIPMENT (DME)					
	Facilities Reporting	5	8	3	3	19
	PPD Amount	\$0.68	\$0.55	\$0.16	\$0.09	\$0.34
281	DEPRECIATION - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	26	82	205	36	349
	PPD Amount	\$0.36	\$0.27	\$0.22	\$0.20	\$0.23
282	AMORTIZATION - OPERATIONS OTHER					
	Facilities Reporting	8	21	22	7	58
	PPD Amount	\$2.11	\$0.24	\$0.65	\$0.18	\$0.55
283	TOTAL OPERATIONS COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$5.23	\$4.65	\$4.49	\$4.37	\$4.53
284	TOTAL FACILITY AND OPERATIONS COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$27.16	\$26.56	\$32.88	\$28.04	\$30.70

ADMINISTRATION COSTS

ADMINISTRATIVE COSTS

300 - 301 SALARIES & WAGES / HOURS - FACILITY
ADMINISTRATOR

Facilities Reporting	73	238	514	99	924
PPD Amount	\$5.21	\$4.30	\$3.38	\$2.48	\$3.46
Hours PPD	0.13	0.10	0.07	0.04	0.07
Hourly Wage	\$38.93	\$43.69	\$50.84	\$55.28	\$48.64

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
302 - 303	SALARIES & WAGES / HOURS - ASSISTANT ADMINISTRATOR					
	Facilities Reporting	14	29	70	23	136
	PPD Amount	\$2.38	\$1.60	\$1.15	\$1.05	\$1.24
	Hours PPD	0.11	0.08	0.05	0.03	0.05
	Hourly Wage	\$21.20	\$21.17	\$23.84	\$30.98	\$24.27
304 - 305	SALARIES & WAGES / HOURS - OWNER, PARTNER, OR STOCKHOLDER					
	Facilities Reporting	1	7	10	3	21
	PPD Amount	\$0.36	\$3.10	\$2.55	\$3.06	\$2.72
	Hours PPD	0.01	0.08	0.06	0.04	0.06
	Hourly Wage	\$24.04	\$39.54	\$45.12	\$78.65	\$47.40
306 - 307	SALARIES & WAGES / HOURS - PROFESSIONAL ADMINISTRATIVE STAFF					
	Facilities Reporting	22	69	222	67	380
	PPD Amount	\$3.44	\$3.05	\$3.56	\$2.75	\$3.29
	Hours PPD	0.17	0.13	0.15	0.11	0.14
	Hourly Wage	\$20.46	\$23.64	\$23.17	\$24.65	\$23.43
308 - 309	SALARIES & WAGES / HOURS - CLERICAL AND SECRETARIAL STAFF					
	Facilities Reporting	52	205	464	90	811
	PPD Amount	\$3.37	\$2.99	\$3.27	\$2.68	\$3.12
	Hours PPD	0.20	0.17	0.18	0.16	0.18
	Hourly Wage	\$17.13	\$17.27	\$17.77	\$16.80	\$17.51
310	EMPLOYEE BENEFITS / INSURANCE - FACILITY ADMINISTRATOR					
	Facilities Reporting	53	182	421	91	747
	PPD Amount	\$0.44	\$0.35	\$0.24	\$0.25	\$0.26
311	EMPLOYEE BENEFITS / INSURANCE - ASSISTANT ADMINISTRATOR					
	Facilities Reporting	6	12	41	16	75
	PPD Amount	\$0.50	\$0.26	\$0.10	\$0.05	\$0.11
312	EMPLOYEE BENEFITS / INSURANCE - OWNER, PARTNER, OR STOCKHOLDER					
	Facilities Reporting	0	2	5	1	8
	PPD Amount	\$0.00	\$0.51	\$0.54	\$0.38	\$0.51
313	EMPLOYEE BENEFITS / INSURANCE - PROFESSIONAL ADMINISTRATIVE STAFF					
	Facilities Reporting	15	54	185	56	310
	PPD Amount	\$0.60	\$0.32	\$0.26	\$0.18	\$0.26
314	EMPLOYEE BENEFITS / INSURANCE - CLERICAL AND SECRETARIAL STAFF					
	Facilities Reporting	36	128	331	74	569
	PPD Amount	\$0.38	\$0.23	\$0.24	\$0.22	\$0.24
315	FEES - MANAGEMENT CONTRACT					
	Facilities Reporting	5	10	35	12	62
	PPD Amount	\$24.10	\$11.33	\$10.68	\$9.53	\$10.86
316	FEES - PROFESSIONAL SERVICES					
	Facilities Reporting	72	231	511	98	912
	PPD Amount	\$1.62	\$1.69	\$1.55	\$1.51	\$1.57

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
317	CONTRACT ADMINISTRATIVE SERVICES					
	Facilities Reporting	36	109	300	63	508
	PPD Amount	\$1.08	\$0.91	\$1.03	\$0.53	\$0.92
318	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PREMIUMS					
	Facilities Reporting	52	202	484	95	833
	PPD Amount	\$1.41	\$1.27	\$1.10	\$1.30	\$1.18
319	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PAID CLAIMS, DEDUCTIBLES, CO- INSURANCE					
	Facilities Reporting	2	18	50	19	89
	PPD Amount	\$1.21	\$0.81	\$0.98	\$0.56	\$0.83
320	INSURANCE - OTHER					
	Facilities Reporting	31	79	169	46	325
	PPD Amount	\$0.11	\$0.10	\$0.08	\$0.10	\$0.09
321	INTEREST - WORKING CAPITAL LOANS					
	Facilities Reporting	23	76	231	37	367
	PPD Amount	\$1.07	\$0.85	\$0.81	\$0.68	\$0.80
322	TAX - TEXAS CORPORATE FRANCHISE TAX					
	Facilities Reporting	20	62	217	42	341
	PPD Amount	\$0.17	\$0.20	\$0.30	\$0.18	\$0.26
323	ADVERTISING					
	Facilities Reporting	64	190	464	91	809
	PPD Amount	\$0.32	\$0.27	\$0.23	\$0.21	\$0.24
324	TRAVEL, TRAINING AND SEMINARS - ADMINISTRATIVE STAFF					
	Facilities Reporting	61	206	491	98	856
	PPD Amount	\$0.52	\$0.48	\$0.42	\$0.30	\$0.41
325	DUES - ASSOCIATION DUES, SUBSCRIPTIONS, OTHER DUES					
	Facilities Reporting	46	124	336	77	583
	PPD Amount	\$0.22	\$0.21	\$0.17	\$0.17	\$0.18
326	OFFICE SUPPLIES / OTHER ADMINISTRATIVE EXPENSES					
	Facilities Reporting	73	235	512	97	917
	PPD Amount	\$1.77	\$1.31	\$1.13	\$1.00	\$1.17
CENTRAL OFFICE COSTS						
333	SALARIES AND WAGES (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	47	181	454	93	775
	PPD Amount	\$7.19	\$6.06	\$5.75	\$5.53	\$5.80
334	PAYROLL TAXES AND WORKERS' COMPENSATION (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	47	181	454	93	775
	PPD Amount	\$0.55	\$0.46	\$0.45	\$0.46	\$0.45

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
335	EMPLOYEE BENEFITS (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	44	171	445	91	751
	PPD Amount	\$0.85	\$0.51	\$0.43	\$0.50	\$0.47
336	SALARIES AND WAGES - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	3	6	21	2	32
	PPD Amount	\$0.48	\$1.69	\$1.45	\$0.77	\$1.36
337	PAYROLL TAXES AND WORKERS' COMP. - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	3	6	21	2	32
	PPD Amount	\$0.05	\$0.12	\$0.12	\$0.07	\$0.11
338	EMPLOYEE BENEFITS - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	1	1	1	0	3
	PPD Amount	\$0.03	\$0.13	\$0.05	\$0.00	\$0.07
339	ADVERTISING					
	Facilities Reporting	25	85	243	36	389
	PPD Amount	\$0.16	\$0.05	\$0.03	\$0.07	\$0.05
340	TRAVEL AND SEMINARS					
	Facilities Reporting	39	142	371	87	639
	PPD Amount	\$0.48	\$0.43	\$0.39	\$0.41	\$0.40
341	ASSOCIATION DUES / OTHER DUES					
	Facilities Reporting	25	98	256	72	451
	PPD Amount	\$0.34	\$0.05	\$0.03	\$0.03	\$0.04
342	FEES - PROFESSIONAL SERVICES / CONSULTING / OTHER					
	Facilities Reporting	46	175	440	90	751
	PPD Amount	\$2.05	\$1.16	\$1.00	\$1.09	\$1.07
343	RENTAL AND LEASE					
	Facilities Reporting	42	167	437	90	736
	PPD Amount	\$0.30	\$0.28	\$0.35	\$0.33	\$0.33
344	DEPRECIATION AND AMORTIZATION					
	Facilities Reporting	36	156	394	85	671
	PPD Amount	\$1.13	\$0.57	\$0.29	\$0.34	\$0.37
345	INTEREST					
	Facilities Reporting	31	115	303	67	516
	PPD Amount	\$1.04	\$0.56	\$0.45	\$0.60	\$0.52
346	AD VALOREM PROPERTY TAX					
	Facilities Reporting	31	137	339	69	576
	PPD Amount	\$0.03	\$0.03	\$0.02	\$0.02	\$0.02
347	TEXAS CORPORATE FRANCHISE TAX					
	Facilities Reporting	4	29	95	18	146
	PPD Amount	\$0.01	\$0.03	\$0.07	\$0.03	\$0.06

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
348	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PREMIUMS						
		Facilities Reporting	24	83	231	54	392
		PPD Amount	\$0.25	\$0.16	\$0.09	\$0.12	\$0.11
349	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PAID CLAIMS, DEDUCTIBLES, CO- INSURANCE						
		Facilities Reporting	3	7	17	6	33
		PPD Amount	\$0.88	\$0.68	\$0.08	\$0.14	\$0.23
350	INSURANCE - OTHER						
		Facilities Reporting	35	136	320	65	556
		PPD Amount	\$0.10	\$0.06	\$0.04	\$0.07	\$0.05
351	OPERATIONS AND MAINTENANCE						
		Facilities Reporting	45	174	438	91	748
		PPD Amount	\$1.06	\$0.46	\$0.39	\$0.45	\$0.43
352	OFFICE SUPPLIES / OTHER CENTRAL OFFICE EXPENSES						
		Facilities Reporting	44	175	445	93	757
		PPD Amount	\$0.50	\$0.41	\$0.39	\$0.40	\$0.40
353	TOTAL CENTRAL OFFICE EXPENSES						
		Facilities Reporting	51	189	459	96	795
		PPD Amount	\$14.00	\$10.33	\$9.66	\$9.76	\$9.92
354	TOTAL ADMINISTRATIVE COSTS						
		Facilities Reporting	74	238	518	100	930
		PPD Amount	\$26.93	\$23.00	\$23.46	\$23.03	\$23.44

PAYROLL TAXES & WORKERS' COMPENSATION

PAYROLL TAXES

375	FICA AND MEDICARE						
		Facilities Reporting	74	238	518	100	930
		PPD Amount	\$6.61	\$6.04	\$6.22	\$6.34	\$6.22
376	STATE AND FEDERAL UNEMPLOYMENT						
		Facilities Reporting	70	231	513	98	912
		PPD Amount	\$0.84	\$0.87	\$0.97	\$0.93	\$0.94
377	TOTAL PAYROLL TAXES						
		Facilities Reporting	74	238	518	100	930
		PPD Amount	\$7.41	\$6.89	\$7.18	\$7.24	\$7.15
378	DOES ITEM 375 EQUAL 7.65% OF TOTAL SALARIES REPORTED (EXCLUDING CENTRAL OFFICE) ON THIS COST REPORT?						
		Yes	37	103	183	29	352
		No	37	135	335	71	578

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
379	ARE YOU REQUIRED TO PAY QUARTERLY TAXES TO THE TEXAS WORKFORCE COMMISSION FOR UNEMPLOYMENT COVERAGE?					
	Yes	61	216	474	86	837
	No	13	22	44	14	93

WORKERS' COMPENSATION

386	INSURANCE PREMIUMS					
	Facilities Reporting	33	75	160	40	308
	PPD Amount	\$1.55	\$1.00	\$0.68	\$0.48	\$0.74
387	PAID CLAIMS					
	Facilities Reporting	46	152	403	87	688
	PPD Amount	\$0.54	\$0.38	\$0.33	\$0.47	\$0.37
388	TEXAS WORKER'S COMPENSATION COMMISSION CERTIFIED SELF-INSURANCE					
	Facilities Reporting	0	0	0	0	0
	PPD Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389	CONTRIBUTIONS TO A SPECIAL RISK MANAGEMENT POOL/FUND					
	Facilities Reporting	0	0	0	0	0
	PPD Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390	TOTAL WORKERS' COMPENSATION					
	Facilities Reporting	64	188	458	94	804
	PPD Amount	\$1.17	\$0.71	\$0.52	\$0.63	\$0.60

EXPENSE SUMMARY

400	TOTAL DIRECT CARE STAFF AND OTHER RESIDENT CARE COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$84.65	\$78.55	\$80.94	\$85.92	\$81.51
401	TOTAL DIETARY CARE COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$18.84	\$15.24	\$14.04	\$14.39	\$14.51
402	TOTAL FACILITY AND OPERATIONS COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$27.16	\$26.56	\$32.88	\$28.04	\$30.70
403	TOTAL ADMINISTRATION COSTS					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$26.93	\$23.00	\$23.46	\$23.03	\$23.44
404	TOTAL PAYROLL TAXES					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$7.41	\$6.89	\$7.18	\$7.24	\$7.15

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
405	TOTAL WORKERS' COMPENSATION					
	Facilities Reporting	64	188	458	94	804
	PPD Amount	\$1.17	\$0.71	\$0.52	\$0.63	\$0.60
406	TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$166.01	\$150.81	\$158.97	\$159.23	\$157.84
N/A	TOTAL NET REPORTABLE REVENUE LESS TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES					
	Facilities Reporting	74	238	518	100	930
	PPD Amount	\$0.41	\$20.70	\$34.18	\$25.96	\$29.01
	As a % of total reported, Medicaid allowable costs	0.2%	13.7%	21.5%	16.3%	18.4%
407	TOTAL UNALLOWABLE EXPENSES					
	Facilities Reporting	47	175	417	84	723
	PPD Amount	\$58.68	\$43.03	\$46.40	\$34.64	\$44.09

ADDITIONAL REVENUE & EXPENSE ANALYSES

TOTAL REPORTED MEDICAID PATIENT REVENUES:	\$126.53	\$131.88	\$140.72	\$139.40	\$138.37
TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES:	\$166.01	\$150.81	\$158.97	\$159.23	\$157.84
DIFFERENCE:	(\$39.48)	(\$18.94)	(\$18.25)	(\$19.83)	(\$19.46)
As a % of total reported, Medicaid allowable costs	-23.8%	-12.6%	-11.5%	-12.5%	-12.3%
TOTAL REPORTED PRIVATE PAY, OTHER RESIDENT REVENUES:	\$165.23	\$149.20	\$179.74	\$188.46	\$173.84
TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES:	\$166.01	\$150.81	\$158.97	\$159.23	\$157.84
DIFFERENCE:	(\$0.78)	(\$1.61)	\$20.77	\$29.23	\$16.00
As a % of total reported, Medicaid allowable costs:	-0.5%	-1.1%	13.1%	18.4%	10.1%

APPRAISED PROPERTY VALUE

421	YEAR OF APPRAISAL					
	NO APPRAISAL	11	13	3	0	27
	2011	3	3	4	5	15
	2012	0	0	0	0	0
	2013	4	9	19	4	36
	2014	56	213	492	91	852
	TOTAL	74	238	518	100	930
422	APPRAISED VALUE OF BUILDINGS & OTHER IMPROVEMENTS					
	Facilities Reporting	63	225	513	100	901
	Average Amount	\$1,189,270	\$1,486,705	\$2,676,546	\$3,317,407	\$2,346,550
	Per Bed Amount	\$22,088.45	\$17,482.42	\$21,693.49	\$17,591.51	\$20,197.57
423	APPRAISED VALUE OF LAND					
	Facilities Reporting	63	223	512	100	898
	Average Amount	\$157,769	\$187,847	\$450,821	\$685,365	\$391,076
	Per Bed Amount	\$2,930.27	\$2,206.94	\$3,652.68	\$3,634.35	\$3,363.11
424	TOTAL APPRAISED VALUE OF LAND & IMPROVEMENTS					
	Facilities Reporting	63	225	514	100	902
	Average Amount	\$1,347,040	\$1,672,882	\$3,120,405	\$4,002,772	\$2,733,290
	Per Bed Amount	\$25,018.72	\$19,671.71	\$25,285.95	\$21,225.85	\$23,521.93

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
--------	-------------	--------------	----------------	-----------------	--------------	---------------------

EMPLOYEE TURNOVER INFORMATION

RNs	Facilities Reporting	74	236	517	100	927
	Average Turnover Rate	57%	81%	91%	125%	92%
LVNs	Facilities Reporting	73	237	516	100	926
	Average Turnover Rate	80%	67%	79%	74%	76%
Aides	Facilities Reporting	74	238	516	100	928
	Average Turnover Rate	90%	90%	102%	89%	97%
Total Nursing Staff	Facilities Reporting	74	238	518	100	930
	Average Turnover Rate	83%	82%	94%	87%	90%

FACILITY SQUARE FOOTAGE

440	Square Footage of NF Resident Living Areas						
	Facilities Reporting	74	238	518	100	930	
	Average Square Footage	10,399	13,145	18,122	28,134	17,311	
441	Square Footage of NF Resident Common Areas						
	Facilities Reporting	74	238	518	100	930	
	Average Square Footage	4,946	6,534	9,456	13,649	8,800	
442	Square Footage of NF Non-Resident Areas						
	Facilities Reporting	74	238	518	100	930	
	Average Square Footage	4,239	5,864	8,193	11,464	7,634	
443	Total Nursing Facility Square Footage						
	Facilities Reporting	74	238	518	100	930	
	Average Square Footage	19,584	25,543	35,771	53,247	33,745	