

TEXAS NURSING HOME PROFESSION

Analysis of the
2013
NF Medicaid Cost Report Database

Prepared by the
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TEXAS MEDICAID COST REPORT ANALYSIS

July 2015

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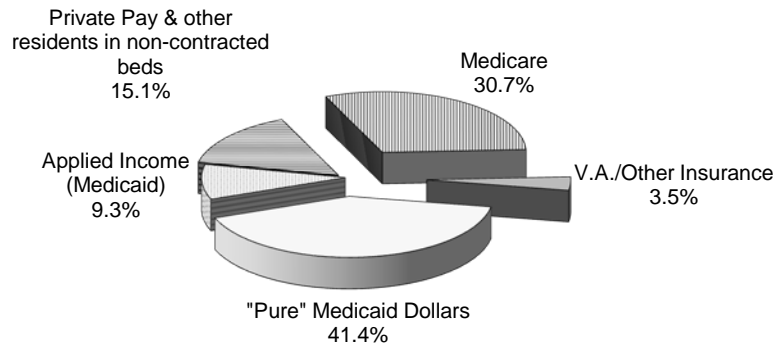
This analysis is based on the revenue and expense data reported on the 2013 Nursing Facility Medicaid cost reports. To correctly interpret this report, it must be noted that in the line item by line item analysis of costs, the data analyzed does not include costs that are considered by the Texas Medicaid 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:

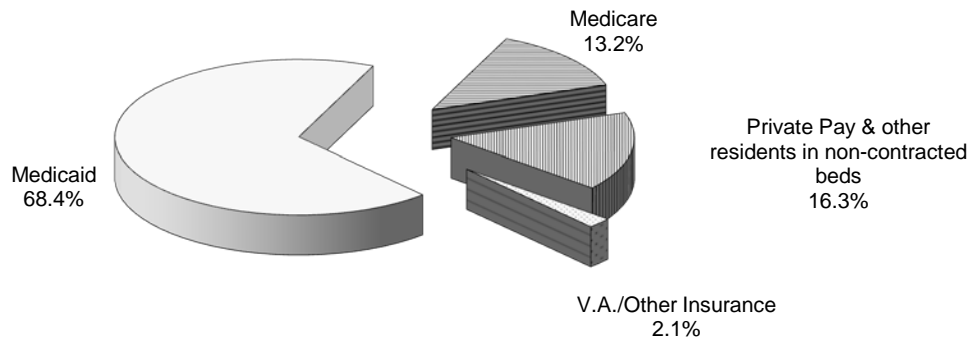
- o Data in this report does not include the costs incurred or the revenues generated by purely private pay (non Medicaid-participating) facilities.
- o Several ancillary expense items will not be fully reflected in this analysis because providers are instructed to directly de-allocate ancillary expenses 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 1,036 cost reports.

The charts on page 3 reflect industry averages for patient revenues, patient days, and major cost centers, as reported on the 2013 cost reports. Subsequent pages list expense and revenue averages, by facility size, for most line items in the cost report.

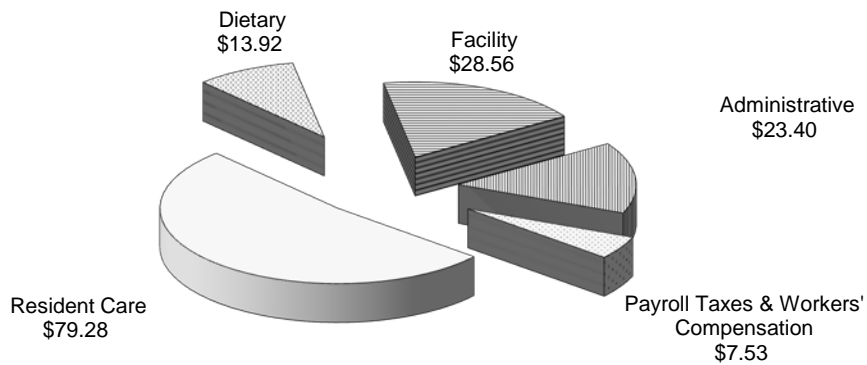
2013 Patient Revenues



2013 Patient Days



2013 Major Cost Centers



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

3	TYPE OF OWNERSHIP OF FACILITY					
	Profit	59	228	530	107	924
	Non-Profit	15	26	31	15	87
	Government	12	13	0	0	25
	Total	86	267	561	122	1,036
4	TYPE OF OWNERSHIP OF CONTRACTING ENTITY					
	Profit	60	229	531	108	928
	Non-Profit	15	25	30	14	84
	Government	11	13	0	0	24
	Total	86	267	561	122	1,036
5	TYPE OF OWNERSHIP OF PARENT COMPANY					
	Profit	61	223	476	105	865
	Non-Profit	4	16	46	8	74
	Government	3	6	13	0	22
	No Parent Company	18	22	26	9	75
	Total	86	267	561	122	1,036

Line #	Description	# of Facilities
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11	FACILITY FY ENDING DATE					
	January	-				
	February	1				
	March	5				
	April	3				
	May	1				
	June	24				
	July	3				
	August	151				
	September	18				
	October	1				
	November	-				
	December	829				
	TOTAL:	1,036				
12	IS THE FACILITY A MEDICARE PARTICIPANT?					
	Yes	69	256	556	121	1,002
	No	17	11	5	1	34
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	79	265	560	122	1,026
	No	7	2	1	0	10
14	DOES THE ENTITY WITHIN "THE ENTIRE RELATED ORGANIZATION" ADMINISTER ANY OTHER BUSINESS ENTITIES?					
	Yes	53	196	450	103	802
	No	33	71	111	19	234

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	86	267	561	122	1,036
	No	0	0	0	0	0
18	WERE ANY EQUIPMENT OR SUPPLIES LEASED OR PURCHASED FROM A RELATED-PARTY DURING THE REPORTING PERIOD?					
	Yes	12	53	162	43	270
	No	74	214	399	79	766
19	WERE ANY CONTRACTED OR CONSULTANT SERVICES PROVIDED BY A RELATED ORGANIZATION?					
	Yes	30	152	407	77	666
	No	56	115	154	45	370
20	WERE ANY CONTRACTED OR CONSULTANT SERVICES PROVIDED BY A RELATED INDIVIDUAL?					
	Yes	3	5	22	2	32
	No	83	262	539	120	1,004
21	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AT THE FACILITY LEVEL?					
	Yes	14	38	56	6	114
	No	72	229	505	116	922
22	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AS THE FACILITY ADMINISTRATOR?					
	Yes	10	21	35	1	67
	No	76	246	526	121	969
23	DID AN OWNER-EMPLOYEE OR OTHER RELATED-PARTY EMPLOYEE WITHIN "THE ENTIRE RELATED ORGANIZATION" WORK AS THE FACILITY ASSISTANT ADMINISTRATOR?					
	Yes	4	7	9	0	20
	No	82	260	552	122	1,016
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	26	120	299	47	492
	No	60	147	262	75	544
25	WAS THE NURSING FACILITY BUILDING LEASED DURING THE COST-REPORTING PERIOD?					
	Yes	49	199	493	101	842
	From a related party	30	105	257	71	463
	From an unrelated party	19	94	236	30	379
	No	37	68	68	21	194

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	35	134	377	85	631
	From a related party	3	35	101	25	164
	From an unrelated party	32	99	276	60	467
	No	51	133	184	37	405
27	WAS THE FACILITY/BUILDING PURCHASED FROM A RELATED PARTY?					
	Yes	0	1	0	0	1
	No	86	266	561	122	1,035
28	WERE ANY CONTRACTED MANAGEMENT COSTS REPORTED ON THIS REPORT?					
	Yes	18	102	285	58	463
	From a related party	13	91	253	45	402
	From an unrelated party	5	11	32	13	61
	No	68	165	276	64	573
29	WERE ANY SELF-INSURANCE EXPENSES REPORTED ON THE COST REPORT?					
	Yes	56	178	440	110	784
	No	30	89	121	12	252
30	SELF INSURANCE EXPENSES (CONTINUED FROM #29): BUILDINGS AND CONTENTS?					
	Yes	0	1	12	4	17
	No	86	266	549	118	1,019
31	SELF INSURANCE EXPENSES (CONTINUED FROM #29): GENERAL LIABILITY?					
	Yes	3	13	43	7	66
	No	83	254	518	115	970
32	SELF INSURANCE EXPENSES (CONTINUED FROM #29): PROFESSIONAL MALPRACTICE?					
	Yes	3	9	23	7	42
	No	83	258	538	115	994
33	SELF INSURANCE EXPENSES (CONTINUED FROM #29): VEHICLES?					
	Yes	0	0	0	0	0
	No	86	267	561	122	1,036
34	SELF INSURANCE EXPENSES (CONTINUED FROM #29): HEALTH / DISABILITY?					
	Yes	21	79	247	78	425
	No	65	188	314	44	611
35	SELF INSURANCE EXPENSES (CONTINUED FROM #29): WORKERS' COMPENSATION / EMPLOYEE ON- THE-JOB INJURY COSTS?					
	Yes	52	163	415	95	725
	No	34	104	146	27	311

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	86	266	561	122	1,035
37	FOR ANY CATEGORY OF SELF-INSURANCE LISTED ABOVE, DID THE EXPENSES INCURRED EXCEED THE ALLOWABLE COST CEILING?	Yes	3	6	14	8	31
		No	83	261	547	114	1,005
38	HAVE YOU ATTACHED TO THE COST REPORT COPIES OF THE MANDATORY COST REPORT TRAINING CERTIFICATES FOR EACH PREPARER OF SIGNING THE COST REPORT?	Yes	86	267	561	122	1,036
		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	58	190	368	87	703
		No	28	77	193	35	333
40	DO YOU HAVE WORKPAPERS THAT CLEARLY RECONCILE BETWEEN YOUR FISCAL YEAR END TRIAL BALANCE AND THE AMOUNTS REPORTED ON THE COST REPORT?	Yes	86	267	561	122	1,036
		No	0	0	0	0	0
41	WERE ANY EXPENSES REPORTED ON THIS COST REPORT THE RESULT OF THE ALLOCATION OF EXPENSES?	Yes	65	231	522	120	938
		No	21	36	39	2	98
42	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF SQUARE FOOTAGE?	Yes	16	31	31	21	99
		No	70	236	530	101	937
43	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF UNITS OF SERVICE?	Yes	37	158	378	91	664
		No	49	109	183	31	372
44	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF SALARIES?	Yes	21	77	186	46	330
		No	65	190	375	76	706
45	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF LABOR COSTS?	Yes	8	25	64	24	121
		No	78	242	497	98	915

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
46	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF COST-TO-COST?					
	Yes	24	89	184	44	341
	No	62	178	377	78	695
47	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED BASED UPON TOTAL COST LESS FACILITY COST?					
	Yes	13	60	195	31	299
	No	73	207	366	91	737
48	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF FUNCTION?					
	Yes	18	44	121	22	205
	No	68	223	440	100	831
49	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON THE BASIS OF A TIME STUDY?					
	Yes	3	15	10	5	33
	No	83	252	551	117	1,003
50	WERE ANY EXPENSES ON THE COST REPORT ALLOCATED ON SOME OTHER TYPE OF METHOD APPROVED BY RATE ANALYSIS?					
	Yes	4	21	32	4	61
	No	82	246	529	118	975
51	NUMBER OF FACILITY BEDS LICENSED FOR NURSING CARE (Average)	54	85	123	190	115
52	DID THE NUMBER OF LICENSED BEDS CHANGE DURING THE REPORTING PERIOD?					
	Yes	0	3	11	3	17
	No	86	264	550	119	1,019
53	NUMBER OF LICENSED BEDS CONTRACTED FOR MEDICAID NURSING CARE (Average)	48	70	99	152	93
54	DID THE NUMBER OF CONTRACTED BEDS CHANGE DURING THE REPORTING PERIOD?					
	Yes	9	40	84	22	155
	No	77	227	477	100	881
55	DURING YOUR 2013 FISCAL YEAR, WAS THE FACILITY MEDICAID-DECERTIFIED FOR ANY PERIOD OF TIME?					
	Yes	0	0	0	0	0
	No	86	267	561	122	1,036
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	84	265	559	122	1,030
	No	2	2	2	0	6

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
58	DOES THIS FACILITY PROVIDE AN IN-HOUSE NURSE AIDE TRAINING AND COMPETENCY EVALUATION PROGRAM?	Yes	8	36	47	19	110
		No	78	231	514	103	926
65	DID THE COMPANY OFFER HEALTH INSURANCE TO ITS EMPLOYEES ON OR BEFORE MARCH 23, 2010?	Yes	64	195	451	108	818
		No	22	72	110	14	218
66	IF ITEM 65 IS YES, IS THAT COVERAGE STILL IN EFFECT?	Yes	66	193	452	107	818
		No	20	74	109	15	218
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	63	184	437	101	785
		No	23	83	124	21	251

RESIDENT DAYS & REVENUES

MEDICAID CONTRACTED BEDS:

70 - 71	MEDICAID RESIDENTS						
		Facilities Reporting	86	267	561	122	1,036
		PPD Amount	\$120.11	\$125.57	\$135.19	\$134.23	\$132.63
72 - 73	HOSPICE RESIDENTS (MEDICAID)						
		Facilities Reporting	78	234	540	117	969
		PPD Amount	\$123.90	\$131.44	\$132.91	\$133.70	\$132.45
74 - 75	HARRIS COUNTY STAR+PLUS MANAGED CARE RESIDENTS (MEDICAID)						
		Facilities Reporting	0	0	6	0	6
		PPD Amount	\$0.00	\$0.00	\$385.39	\$0.00	\$385.39
76 - 77	MEDICARE RESIDENTS IN MEDICAID BEDS						
		Facilities Reporting	58	212	427	102	799
		PPD Amount	\$376.79	\$411.41	\$424.49	\$411.24	\$417.89
78 - 79	V.A. RESIDENTS IN MEDICAID BEDS						
		Facilities Reporting	4	11	55	24	94
		PPD Amount	\$135.31	\$137.61	\$152.41	\$152.69	\$151.30
80 - 81	PRIVATE INSURANCE RESIDENTS IN MEDICAID BEDS						
		Facilities Reporting	26	98	259	63	446
		PPD Amount	\$183.06	\$264.85	\$356.16	\$363.53	\$338.36

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
82 - 83	PRIVATE RESIDENTS IN MEDICAID BEDS					
	Facilities Reporting	80	243	535	119	977
	PPD Amount	\$136.10	\$135.46	\$154.27	\$157.96	\$149.78
NON-MEDICAID CONTRACTED BEDS:						
84 - 85	MEDICARE RESIDENTS IN MEDICARE-CERTIFIED- ONLY BEDS					
	Facilities Reporting	12	98	298	59	467
	PPD Amount	\$381.61	\$343.01	\$426.61	\$434.66	\$415.71
86 - 87	OTHER RESIDENTS IN NON-MEDICAID BEDS					
	Facilities Reporting	9	61	197	47	314
	PPD Amount	\$192.20	\$171.37	\$205.69	\$222.55	\$203.75
88	TOTAL DAYS OF SERVICE FOR ALL BEDS (Average)	13,753	19,945	30,480	46,940	28,315
OTHER REVENUES						
89	ROOM AND BED HOLDS					
	Facilities Reporting	33	104	221	63	421
	PPD Amount	\$0.39	\$0.29	\$0.32	\$0.37	\$0.33
90	GIFTS, GRANTS, DONATIONS, AND TRUSTS					
	Facilities Reporting	11	19	18	8	56
	PPD Amount	\$14.18	\$2.43	\$4.69	\$10.83	\$6.91
91	APPROPRIATIONS FROM STATE/LOCAL GOV'TS					
	Facilities Reporting	4	2	0	0	6
	PPD Amount	\$66.10	\$10.24	N/A	N/A	\$40.01
92	INTEREST: FUNDED DEPRECIATION ACCOUNT, QUALIFIED PENSION FUND, ETC.					
	Facilities Reporting	5	8	30	5	48
	PPD Amount	\$0.08	\$0.01	\$0.04	\$0.01	\$0.04
93	GAIN ON SALE OF ASSETS					
	Facilities Reporting	2	3	9	1	15
	PPD Amount	\$0.44	\$0.91	\$2.88	\$0.00	\$1.98
94	OTHER - EXCESS OF OTHER REVENUES OVER DIRECT EXPENSES					
	Facilities Reporting	41	125	331	69	566
	PPD Amount	\$1.93	\$0.20	\$0.18	\$0.33	\$0.27
95	TOTAL OF ALL REPORTABLE REVENUE					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$155.58	\$164.30	\$185.96	\$180.15	\$179.67
96	BAD DEBT & CHARITY/COURTESY ALLOWANCE					
	Facilities Reporting	42	141	319	83	585
	PPD Amount	\$4.73	\$3.46	\$3.82	\$4.05	\$3.84
97	TOTAL NET REPORTABLE REVENUE					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$153.28	\$162.46	\$183.78	\$177.43	\$177.44

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
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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	86	266	561	122	1,035
	PPD Amount	\$9.90	\$8.54	\$8.87	\$8.75	\$8.83
	Hours PPD	0.33	0.28	0.28	0.27	0.28
	Hourly Wage	\$30.33	\$30.45	\$31.74	\$31.89	\$31.46
104 - 105	SALARIES & WAGES / HOURS - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$20.36	\$21.19	\$23.33	\$24.66	\$23.06
	Hours PPD	0.97	1.00	1.04	1.10	1.04
	Hourly Wage	\$20.95	\$21.18	\$22.42	\$22.42	\$22.14
106 - 107	SALARIES & WAGES / HOURS - MEDICATION AIDES					
	Facilities Reporting	68	215	488	109	880
	PPD Amount	\$3.55	\$3.64	\$4.05	\$3.96	\$3.94
	Hours PPD	0.30	0.31	0.31	0.32	0.31
	Hourly Wage	\$12.04	\$11.62	\$12.94	\$12.38	\$12.56
108 - 109	SALARIES & WAGES / HOURS - RESTORATIVE AIDES					
	Facilities Reporting	47	169	420	102	738
	PPD Amount	\$1.88	\$1.44	\$1.44	\$1.28	\$1.42
	Hours PPD	0.16	0.12	0.12	0.11	0.12
	Hourly Wage	\$11.86	\$11.76	\$11.82	\$11.84	\$11.82
110 - 111	SALARIES & WAGES / HOURS - NURSE AIDES					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$18.85	\$18.96	\$19.50	\$20.37	\$19.54
	Hours PPD	1.83	1.83	1.86	1.93	1.87
	Hourly Wage	\$10.31	\$10.34	\$10.50	\$10.58	\$10.48
112	EMPLOYEE BENEFITS/INSURANCE - DIRECT CARE STAFF					
	Facilities Reporting	72	225	503	116	916
	PPD Amount	\$4.00	\$2.14	\$2.04	\$2.56	\$2.24
113 - 114	CONTRACT - REGISTERED NURSES					
	Facilities Reporting	21	44	114	18	197
	PPD Amount	\$2.17	\$2.69	\$1.38	\$0.28	\$1.47
	Hours PPD	0.06	0.07	0.03	0.01	0.03
	Hourly Wage	\$39.17	\$40.50	\$43.67	\$52.84	\$42.48
115 - 116	CONTRACT - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	20	63	97	16	196
	PPD Amount	\$1.34	\$1.92	\$0.65	\$0.53	\$0.99
	Hours PPD	0.03	0.08	0.02	0.02	0.03
	Hourly Wage	\$40.85	\$25.41	\$38.12	\$34.20	\$30.58
117 - 118	CONTRACT - MEDICATION AIDES					
	Facilities Reporting	1	4	4	2	11
	PPD Amount	\$0.02	\$3.31	\$0.02	\$0.07	\$0.84
	Hours PPD	\$0.00	0.13	0.00	0.00	0.03
	Hourly Wage	\$13.80	\$24.71	\$14.07	\$21.59	\$24.38

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
119 - 120	CONTRACT - CERTIFIED NURSE AIDES					
	Facilities Reporting	17	44	58	9	128
	PPD Amount	\$1.83	\$1.35	\$0.84	\$0.55	\$1.02
	Hours PPD	0.07	0.07	0.04	0.03	0.05
	Hourly Wage	\$25.39	\$19.23	\$19.23	\$18.50	\$19.78
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	14	105	314	63	496
	PPD Amount	\$16.35	\$11.95	\$11.68	\$11.47	\$11.79
	Hours PPD	0.51	0.39	0.36	0.36	0.37
	Hourly Wage	\$31.93	\$30.57	\$32.38	\$32.01	\$32.00
125 - 126	SALARIES & WAGES / HOURS - LICENSED VOCATIONAL NURSES					
	Facilities Reporting	14	105	315	63	497
	PPD Amount	\$32.29	\$23.15	\$26.08	\$25.69	\$25.70
	Hours PPD	1.39	1.09	1.14	1.15	1.14
	Hourly Wage	\$23.23	\$21.15	\$22.86	\$22.33	\$22.51
127 - 128	SALARIES & WAGES / HOURS - MEDICATION AIDES					
	Facilities Reporting	8	81	272	56	417
	PPD Amount	\$4.70	\$4.25	\$4.23	\$4.25	\$4.25
	Hours PPD	0.35	0.33	0.32	0.32	0.32
	Hourly Wage	\$13.45	\$12.92	\$13.15	\$13.07	\$13.10
129 - 130	SALARIES & WAGES / HOURS - RESTORATIVE AIDES					
	Facilities Reporting	3	58	223	50	334
	PPD Amount	\$1.50	\$1.58	\$1.38	\$1.24	\$1.38
	Hours PPD	0.12	0.12	0.11	0.10	0.11
	Hourly Wage	\$12.33	\$12.64	\$12.24	\$12.75	\$12.40
131 - 132	SALARIES & WAGES / HOURS - NURSE AIDES					
	Facilities Reporting	14	105	314	63	496
	PPD Amount	\$29.49	\$23.38	\$21.17	\$23.59	\$22.21
	Hours PPD	2.39	2.14	1.98	2.08	2.03
	Hourly Wage	\$12.36	\$10.90	\$10.71	\$11.35	\$10.93
133	EMPLOYEE BENEFITS/INSURANCE - DIRECT CARE STAFF					
	Facilities Reporting	15	94	293	61	463
	PPD Amount	\$5.73	\$3.27	\$2.38	\$5.20	\$3.20
134 - 135	CONTRACT - REGISTERED NURSES					
	Facilities Reporting	6	23	56	7	92
	PPD Amount	\$2.32	\$2.47	\$2.25	\$0.49	\$2.09
	Hours PPD	0.057	0.064	0.050	0.017	0.049
	Hourly Wage	\$41.01	\$38.72	\$44.62	\$28.93	\$42.63
136 - 137	CONTRACT - LICENSED VOCATION NURSES					
	Facilities Reporting	5	28	40	9	82
	PPD Amount	\$19.04	\$1.06	\$0.49	\$1.93	\$1.30
	Hours PPD	0.48	0.03	0.01	0.07	0.04
	Hourly Wage	\$39.95	\$38.59	\$42.87	\$26.07	\$32.81

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
138 - 139	CONTRACT - MEDICATION AIDES					
	Facilities Reporting	0	1	1	1	3
	PPD Amount	N/A	\$13.70	\$0.03	\$0.10	\$3.04
	Hours PPD	N/A	\$0.55	0.00	\$0.00	0.12
	Hourly Wage	N/A	\$24.72	\$13.06	\$21.69	\$24.60
140 - 141	CONTRACT - CERTIFIED NURSE AIDES					
	Facilities Reporting	4	21	26	3	54
	PPD Amount	\$0.84	\$1.01	\$0.67	\$3.50	\$1.35
	Hours PPD	0.04	0.04	0.04	0.11	0.05
	Hourly Wage	\$20.59	\$23.37	\$17.94	\$31.75	\$24.92

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

SALARIES & WAGES, HOURS

142 - 143	CERTIFIED SOCIAL WORKERS					
	Facilities Reporting	60	230	547	121	958
	PPD Amount	\$1.66	\$1.42	\$1.51	\$1.44	\$1.49
	Hours PPD	0.07	0.06	0.06	0.06	0.06
	Hourly Wage	\$23.85	\$23.22	\$23.97	\$24.32	\$23.91
144 - 145	SOCIAL SERVICES ASSISTANTS					
	Facilities Reporting	3	25	65	30	123
	PPD Amount	\$0.41	\$0.56	\$0.53	\$0.55	\$0.54
	Hours PPD	0.04	0.03	0.03	0.03	0.03
	Hourly Wage	\$11.43	\$18.45	\$18.41	\$20.42	\$19.03
146 - 147	ACTIVITY DIRECTOR					
	Facilities Reporting	82	255	534	116	987
	PPD Amount	\$1.73	\$1.30	\$1.08	\$0.84	\$1.10
	Hours PPD	0.13	0.09	0.07	0.05	0.07
	Hourly Wage	\$13.50	\$13.75	\$15.22	\$15.50	\$14.80
148 - 149	ACTIVITY SERVICES ASSISTANTS					
	Facilities Reporting	30	109	274	81	494
	PPD Amount	\$0.85	\$0.75	\$0.64	\$0.79	\$0.70
	Hours PPD	0.07	0.07	0.06	0.07	0.06
	Hourly Wage	\$11.97	\$10.82	\$10.69	\$11.39	\$10.94
150 - 151	MEDICAL RECORDS STAFF					
	Facilities Reporting	50	196	517	117	880
	PPD Amount	\$1.00	\$1.01	\$1.03	\$0.91	\$1.00
	Hours PPD	0.07	0.07	0.07	0.06	0.07
	Hourly Wage	\$14.54	\$13.64	\$15.71	\$15.16	\$15.21
152 - 153	RESIDENT CARE TRAINING STAFF					
	Facilities Reporting	15	20	73	32	140
	PPD Amount	\$0.44	\$1.28	\$0.80	\$0.74	\$0.80
	Hours PPD	0.02	0.06	0.03	0.03	0.03
	Hourly Wage	\$27.10	\$20.84	\$22.99	\$23.81	\$22.98
154 - 155	CENTRAL SUPPLY STAFF					
	Facilities Reporting	6	33	171	57	267
	PPD Amount	\$0.47	\$0.59	\$0.68	\$0.56	\$0.63
	Hours PPD	0.04	0.04	0.05	0.04	0.05
	Hourly Wage	\$12.31	\$13.58	\$13.72	\$13.90	\$13.75

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
156 - 157	LAUNDRY AND HOUSEKEEPING STAFF					
	Facilities Reporting	72	223	416	100	811
	PPD Amount	\$5.44	\$5.08	\$5.00	\$5.14	\$5.06
	Hours PPD	0.59	0.56	0.54	0.55	0.55
	Hourly Wage	\$9.17	\$9.05	\$9.21	\$9.28	\$9.19
158 - 159	OTHER RESIDENT CARE STAFF - PROFESSIONAL					
	Facilities Reporting	3	19	42	13	77
	PPD Amount	\$3.53	\$1.75	\$1.78	\$1.77	\$1.80
	Hours PPD	0.13	0.06	0.07	0.06	0.06
	Hourly Wage	\$26.95	\$29.73	\$27.18	\$27.98	\$27.76
160 - 161	OTHER RESIDENT CARE STAFF - NONPROFESSIONAL					
	Facilities Reporting	35	110	227	60	432
	PPD Amount	\$1.18	\$0.96	\$0.83	\$0.71	\$0.84
	Hours PPD	0.10	0.10	0.07	0.06	0.08
	Hourly Wage	\$11.33	\$9.72	\$11.26	\$11.05	\$10.87
162	EMPLOYEE BENEFITS/INSURANCE - OTHER RESIDENT CARE STAFF					
	Facilities Reporting	63	179	439	114	795
	PPD Amount	\$0.83	\$0.49	\$0.37	\$0.57	\$0.45
CONSULTANTS						
163	MEDICAL DIRECTOR					
	Facilities Reporting	74	255	545	112	986
	PPD Amount	\$1.01	\$0.92	\$1.00	\$0.87	\$0.96
164	REGISTERED NURSE					
	Facilities Reporting	11	37	76	17	141
	PPD Amount	\$0.37	\$0.52	\$0.49	\$0.17	\$0.42
165	PHARMACIST					
	Facilities Reporting	75	243	535	118	971
	PPD Amount	\$0.34	\$0.36	\$0.34	\$0.41	\$0.36
166	SOCIAL WORKER					
	Facilities Reporting	26	47	45	6	124
	PPD Amount	\$0.77	\$0.43	\$0.32	\$0.34	\$0.42
167	ACTIVITY DIRECTOR					
	Facilities Reporting	7	9	29	13	58
	PPD Amount	\$0.10	\$0.08	\$0.08	\$0.03	\$0.07
168	MEDICAL RECORDS					
	Facilities Reporting	46	137	334	72	589
	PPD Amount	\$0.05	\$0.06	\$0.04	\$0.02	\$0.04
169	OTHER RESIDENT CARE CONSULTANTS					
	Facilities Reporting	17	52	115	39	223
	PPD Amount	\$0.37	\$0.69	\$0.28	\$0.40	\$0.38

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	4	12	38	14	68
	PPD Amount	\$0.09	\$0.11	\$0.13	\$0.15	\$0.13
171	CONTRACTED SERVICES: ACTIVITIES					
	Facilities Reporting	14	59	177	52	302
	PPD Amount	\$0.26	\$0.27	\$0.21	\$0.11	\$0.20
172	CONTRACTED SERVICES: SOCIAL SERVICES					
	Facilities Reporting	7	20	48	9	84
	PPD Amount	\$0.39	\$0.29	\$0.31	\$0.34	\$0.31
173	CONTRACTED SERVICES: LAUNDRY AND HOUSEKEEPING					
	Facilities Reporting	31	108	287	57	483
	PPD Amount	\$4.66	\$3.58	\$3.98	\$3.60	\$3.87
174	SUPPLIES: NURSING AND MEDICAL					
	Facilities Reporting	86	266	549	122	1,023
	PPD Amount	\$4.01	\$3.99	\$3.93	\$3.81	\$3.92
175	SUPPLIES: IN-SERVICE TRAINING - RESIDENT CARE					
	Facilities Reporting	9	24	89	36	158
	PPD Amount	\$0.10	\$0.16	\$0.13	\$0.12	\$0.13
176	SUPPLIES: ACTIVITIES					
	Facilities Reporting	86	262	560	120	1,028
	PPD Amount	\$0.55	\$0.48	\$0.47	\$0.42	\$0.47
177	SUPPLIES: SOCIAL SERVICES					
	Facilities Reporting	9	50	178	34	271
	PPD Amount	\$0.07	\$0.03	\$0.04	\$0.01	\$0.03
178	SUPPLIES: LAUNDRY AND HOUSEKEEPING					
	Facilities Reporting	85	266	556	122	1,029
	PPD Amount	\$1.21	\$1.13	\$1.04	\$1.17	\$1.09
179	OFF-SITE TRAINING/SEMINARS - RESIDENT CARE					
	Facilities Reporting	57	138	335	83	613
	PPD Amount	\$0.11	\$0.10	\$0.20	\$0.05	\$0.15
180	TRAVEL - RESIDENT CARE STAFF					
	Facilities Reporting	34	94	191	63	382
	PPD Amount	\$0.12	\$0.13	\$0.13	\$0.05	\$0.11
181	BIO-HAZARD WASTE DISPOSAL					
	Facilities Reporting	81	257	553	122	1,013
	PPD Amount	\$0.19	\$0.27	\$0.25	\$0.22	\$0.24
182	OTHER RESIDENT CARE EXPENSES					
	Facilities Reporting	57	208	474	110	849
	PPD Amount	\$0.83	\$0.71	\$1.03	\$1.05	\$0.97

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

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

183 - 184	SALARIES & WAGES / HOURS - ANCILLARY THERAPISTS					
	Facilities Reporting	9	30	86	29	154
	PPD Amount	\$0.37	\$0.25	\$0.83	\$0.49	\$0.64
	Hours PPD	0.008	0.005	0.030	0.012	0.021
	Hourly Wage	\$48.25	\$48.34	\$27.37	\$42.27	\$30.52
185 - 186	SALARIES & WAGES / HOURS - ANCILLARY THERAPY ASSISTANTS					
	Facilities Reporting	9	24	65	26	124
	PPD Amount	\$0.14	\$0.12	\$0.22	\$0.27	\$0.21
	Hours PPD	0.004	0.003	0.007	0.008	0.006
	Hourly Wage	\$36.51	\$36.46	\$31.88	\$34.59	\$33.26
187 - 188	SALARIES & WAGES / HOURS - OTHER ANCILLARY STAFF					
	Facilities Reporting	4	12	44	17	77
	PPD Amount	\$0.02	\$0.02	\$0.02	\$0.03	\$0.02
	Hours PPD	0.001	0.002	0.002	0.0024	0.002
	Hourly Wage	\$10.78	\$11.26	\$12.21	\$11.99	\$12.00
189	EMPLOYEE BENEFITS/INSURANCE - ANCILLARY STAFF					
	Facilities Reporting	9	30	80	27	146
	PPD Amount	\$0.07	\$0.03	\$0.08	\$0.04	\$0.06
190	THERAPY SUPPLIES					
	Facilities Reporting	20	80	191	60	351
	PPD Amount	\$0.07	\$0.16	\$0.18	\$0.26	\$0.19
191	PHYSICAL THERAPY CONSULTANT					
	Facilities Reporting	4	25	69	23	121
	PPD Amount	\$0.46	\$0.38	\$0.25	\$0.42	\$0.33
192	OCCUPATIONAL THERAPY CONSULTANT					
	Facilities Reporting	3	23	67	19	112
	PPD Amount	\$0.96	\$0.28	\$0.19	\$0.29	\$0.24
193	SPEECH THERAPY CONSULTANT					
	Facilities Reporting	2	16	54	16	88
	PPD Amount	\$0.11	\$0.19	\$0.18	\$0.25	\$0.20
194	CONTRACT AND OFF-SITE THERAPY					
	Facilities Reporting	18	70	196	52	336
	PPD Amount	\$0.79	\$0.40	\$0.49	\$0.32	\$0.45
195	NUTRITIONAL THERAPY SUPPLIES					
	Facilities Reporting	1	1	3	0	5
	PPD Amount	\$0.25	\$0.67	\$0.36	N/A	\$0.40
196	DIAGNOSTIC LABORATORY AND RADIOLOGY					
	Facilities Reporting	16	53	175	52	296
	PPD Amount	\$0.10	\$0.04	\$0.03	\$0.07	\$0.04
197	MEDICAL AND NURSING SUPPLIES					
	Facilities Reporting	14	67	189	48	318
	PPD Amount	\$0.34	\$0.52	\$0.56	\$0.84	\$0.62

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
198	INCONTINENT SUPPLIES						
		Facilities Reporting	3	6	18	8	35
		PPD Amount	\$2.04	\$1.45	\$1.76	\$1.84	\$1.76
199	DRUGS AND PHARMACEUTICALS						
		Facilities Reporting	31	112	293	76	512
		PPD Amount	\$0.35	\$0.15	\$0.21	\$0.25	\$0.22
200	OXYGEN						
		Facilities Reporting	9	31	73	11	124
		PPD Amount	\$0.20	\$0.25	\$0.47	\$0.37	\$0.40
201	DME PURCHASED BY PROVIDER						
		Facilities Reporting	3	9	46	5	63
		PPD Amount	\$0.55	\$0.26	\$0.82	\$0.83	\$0.76
202	DME RENTAL/LEASE EXPENSE						
		Facilities Reporting	10	34	78	23	145
		PPD Amount	\$0.53	\$0.67	\$0.80	\$0.80	\$0.77
203	TOTAL ANCILLARY SERVICE EXPENSES						
		Facilities Reporting	45	158	399	100	702
		PPD Amount	\$1.30	\$1.10	\$1.51	\$1.79	\$1.51
204	TOTAL DIRECT CARE STAFF AND OTHER RESIDENT CARE COSTS (divided by total days)						
		Facilities Reporting	86	267	561	122	1,036
		PPD Amount	\$79.94	\$75.68	\$79.23	\$82.60	\$79.28

DIETARY CARE COSTS

225 - 226	SALARIES & WAGES / HOURS - FOOD SERVICE SUPERVISORY AND PROFESSIONAL STAFF						
		Facilities Reporting	80	256	543	115	994
		PPD Amount	\$2.27	\$1.69	\$1.40	\$1.26	\$1.46
		Hours PPD	0.15	0.10	0.07	0.06	0.08
		Hourly Wage	\$15.08	\$16.42	\$19.27	\$20.45	\$18.47
227 - 228	SALARIES/WAGES - OTHER FOOD SERVICE STAFF						
		Facilities Reporting	84	263	554	121	1,022
		PPD Amount	\$6.31	\$5.00	\$4.72	\$4.83	\$4.86
		Hours PPD	0.65	0.56	0.50	0.51	0.52
		Hourly Wage	\$9.64	\$9.00	\$9.41	\$9.49	\$9.36
229	EMPLOYEE BENEFITS/INSURANCE - FOOD SERVICE STAFF						
		Facilities Reporting	62	175	417	108	762
		PPD Amount	\$0.79	\$0.31	\$0.25	\$0.33	\$0.30
230 - 231	CONTRACTED - DIETITIAN / NUTRITIONIST						
		Facilities Reporting	59	177	346	65	647
		PPD Amount	\$0.49	\$0.41	\$0.52	\$0.41	\$0.48
		Hours PPD	0.01	0.01	0.01	0.01	0.01
		Hourly Wage	\$46.15	\$42.00	\$41.82	\$44.75	\$42.44
232	CONTRACT DIETARY SERVICES						
		Facilities Reporting	34	98	241	55	428
		PPD Amount	\$1.45	\$0.93	\$0.88	\$0.65	\$0.86

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
233	SUPPLIES - FOOD						
		Facilities Reporting	85	266	560	122	1,033
		PPD Amount	\$6.31	\$6.25	\$5.88	\$6.18	\$6.02
234	SUPPLIES - FOOD FOR ANCILLARY NUTRITIONAL SUPPLEMENTS FOR <u>MEDICAID-ONLY RESIDENTS</u>						
		Facilities Reporting	8	34	67	16	125
		PPD Amount	\$0.43	\$0.40	\$0.33	\$0.41	\$0.37
235	SUPPLIES - DIETARY NON-FOOD						
		Facilities Reporting	84	265	561	122	1,032
		PPD Amount	\$0.75	\$0.73	\$0.74	\$0.83	\$0.76
236	OTHER						
		Facilities Reporting	32	82	187	44	345
		PPD Amount	\$0.46	\$0.10	\$0.08	\$0.05	\$0.09
237	TOTAL DIETARY CARE COSTS						
		Facilities Reporting	86	267	561	122	1,036
		PPD Amount	\$16.95	\$14.39	\$13.59	\$13.87	\$13.92

FACILITY COSTS

249 - 250	SALARIES & WAGES / MAINTENANCE STAFF						
		Facilities Reporting	84	261	557	122	1,024
		PPD Amount	\$2.29	\$1.87	\$1.64	\$1.62	\$1.71
		Hours PPD	0.15	0.13	0.10	0.10	0.11
		Hourly Wage	\$14.92	\$14.88	\$16.40	\$16.02	\$15.93
251	EMPLOYEE BENEFITS/INSURANCE - MAINTENANCE STAFF						
		Facilities Reporting	52	159	372	95	678
		PPD Amount	\$0.26	\$0.13	\$0.09	\$0.18	\$0.12
252	LEASE - NURSING FACILITY BUILDING						
		Facilities Reporting	49	199	493	101	842
		PPD Amount	\$8.36	\$11.19	\$16.53	\$12.37	\$14.65
		Per Bed Amount	\$2,084.53	\$2,608.18	\$4,129.32	\$3,001.02	\$3,598.95
253	LEASE/RENTAL - BUILDING / FACILITY EQUIPMENT & OTHER						
		Facilities Reporting	27	103	281	66	477
		PPD Amount	\$0.21	\$0.19	\$0.34	\$0.16	\$0.27
		Per Bed Amount	\$58.65	\$44.73	\$85.70	\$40.21	\$68.97
254	INSURANCE - BUILDINGS, CONTENTS, AND GROUNDS						
		Facilities Reporting	77	253	548	114	992
		PPD Amount	\$0.72	\$0.56	\$0.56	\$0.52	\$0.56
255	INTEREST - MORTGAGE						
		Facilities Reporting	16	33	37	9	95
		PPD Amount	\$5.57	\$3.40	\$4.13	\$2.65	\$3.71
		Per Bed Amount	\$1,366.63	\$775.33	\$909.71	\$762.78	\$882.30
256	INTEREST - OTHER FACILITY NOTES						
		Facilities Reporting	12	55	86	13	166
		PPD Amount	\$0.74	\$0.54	\$1.05	\$0.76	\$0.88
		Per Bed Amount	\$178.40	\$120.70	\$260.74	\$184.70	\$211.63

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
257	TAX - AD VALOREM REAL ESTATE					
	Facilities Reporting	55	202	484	99	840
	PPD Amount	\$0.93	\$1.48	\$2.36	\$1.88	\$2.08
258	UTILITIES - ELECTRICITY, GAS, WATER, AND WASTEWATER					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$3.90	\$3.74	\$3.73	\$3.99	\$3.79
259	MAINTENANCE AND REPAIRS - BUILDINGS, BUILDING EQUIPMENT, AND GROUNDS					
	Facilities Reporting	83	255	534	114	986
	PPD Amount	\$1.49	\$1.47	\$1.17	\$1.39	\$1.28
260	CONTRACT SERVICES - FACILITY					
	Facilities Reporting	72	224	507	110	913
	PPD Amount	\$1.02	\$0.86	\$0.82	\$0.82	\$0.84
261	DEPRECIATION - BUILDINGS					
	Facilities Reporting	41	72	75	22	210
	PPD Amount	\$3.68	\$3.38	\$3.88	\$4.18	\$3.79
262	DEPRECIATION - BUILDING FIXED EQUIPMENT					
	Facilities Reporting	29	45	81	18	173
	PPD Amount	\$0.83	\$0.69	\$0.51	\$1.46	\$0.75
263	DEPRECIATION - LAND IMPROVEMENTS					
	Facilities Reporting	19	57	62	24	162
	PPD Amount	\$0.19	\$0.16	\$0.22	\$0.19	\$0.19
264	AMORTIZATION - LEASEHOLD IMPROVEMENTS					
	Facilities Reporting	36	166	422	90	714
	PPD Amount	\$2.15	\$0.83	\$0.76	\$1.44	\$0.93
265	TOTAL FACILITY COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$18.79	\$19.99	\$26.29	\$22.28	\$24.06
269	LEASE/RENTAL - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	13	30	89	18	150
	PPD Amount	\$0.35	\$0.28	\$0.22	\$0.21	\$0.23
270	LEASE/RENTAL - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	72	241	542	118	973
	PPD Amount	\$1.19	\$1.27	\$1.34	\$1.07	\$1.27
271	INSURANCE - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	51	168	373	83	675
	PPD Amount	\$0.15	\$0.14	\$0.10	\$0.08	\$0.11
272	INSURANCE - OPERATIONS OTHER					
	Facilities Reporting	6	34	79	19	138
	PPD Amount	\$0.13	\$0.10	\$0.13	\$0.06	\$0.11
273	TAX - PERSONAL PROPERTY / OPERATIONS / OTHER TAXES					
	Facilities Reporting	57	207	456	104	824
	PPD Amount	\$0.30	\$0.26	\$0.30	\$0.21	\$0.27

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
274	UTILITIES - TELECOMMUNICATIONS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$0.98	\$0.83	\$0.80	\$0.67	\$0.79
275	MAINTENANCE - FACILITY / OPERATIONS / OTHER SUPPLIES					
	Facilities Reporting	68	204	449	88	809
	PPD Amount	\$0.64	\$0.63	\$0.60	\$0.51	\$0.59
276	MAINTENANCE AND REPAIRS - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	66	204	478	108	856
	PPD Amount	\$0.73	\$0.55	\$0.52	\$0.58	\$0.55
277	MAINTENANCE, REPAIRS, GAS, OIL - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	73	212	423	91	799
	PPD Amount	\$0.33	\$0.34	\$0.26	\$0.21	\$0.27
278	OTHER BUILDING / FACILITY / OPERATIONS EXPENSES					
	Facilities Reporting	27	79	174	34	314
	PPD Amount	\$0.64	\$0.30	\$0.35	\$0.36	\$0.35
279	DEPRECIATION - DEPARTMENTAL EQUIPMENT					
	Facilities Reporting	70	228	514	113	925
	PPD Amount	\$1.53	\$0.78	\$0.79	\$1.10	\$0.87
280	DEPRECIATION - DURABLE MEDICAL EQUIPMENT (DME)					
	Facilities Reporting	5	9	7	3	24
	PPD Amount	\$0.94	\$0.38	\$0.69	\$0.06	\$0.46
281	DEPRECIATION - TRANSPORTATION EQUIPMENT					
	Facilities Reporting	30	96	211	48	385
	PPD Amount	\$0.28	\$0.25	\$0.26	\$0.17	\$0.24
282	AMORTIZATION - OPERATIONS OTHER					
	Facilities Reporting	8	27	68	19	122
	PPD Amount	\$1.99	\$0.20	\$0.19	\$0.08	\$0.22
283	TOTAL OPERATIONS COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$5.50	\$4.42	\$4.56	\$4.22	\$4.50
284	TOTAL FACILITY AND OPERATIONS COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$24.29	\$24.41	\$30.84	\$26.51	\$28.56

ADMINISTRATION COSTS

ADMINISTRATIVE COSTS

300 - 301 SALARIES & WAGES / HOURS - FACILITY
ADMINISTRATOR

Facilities Reporting	82	253	532	120	987
PPD Amount	\$5.15	\$4.09	\$3.24	\$2.46	\$3.31
Hours PPD	0.14	0.10	0.07	0.04	0.07
Hourly Wage	\$36.57	\$41.86	\$49.06	\$55.01	\$47.01

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
302 - 303	SALARIES & WAGES / HOURS - ASSISTANT ADMINISTRATOR					
	Facilities Reporting	18	40	87	32	177
	PPD Amount	\$2.40	\$2.11	\$1.09	\$0.88	\$1.23
	Hours PPD	0.13	0.10	0.05	0.03	0.05
	Hourly Wage	\$18.16	\$22.20	\$22.35	\$30.16	\$23.18
304 - 305	SALARIES & WAGES / HOURS - OWNER, PARTNER, OR STOCKHOLDER					
	Facilities Reporting	3	10	16	2	31
	PPD Amount	\$2.15	\$2.49	\$2.88	\$2.30	\$2.68
	Hours PPD	0.09	0.06	0.06	0.05	0.06
	Hourly Wage	\$24.07	\$40.19	\$46.81	\$50.05	\$43.66
306 - 307	SALARIES & WAGES / HOURS - PROFESSIONAL ADMINISTRATIVE STAFF					
	Facilities Reporting	24	93	261	75	453
	PPD Amount	\$3.13	\$3.24	\$3.33	\$2.84	\$3.19
	Hours PPD	0.15	0.15	0.15	0.12	0.14
	Hourly Wage	\$20.72	\$22.19	\$21.87	\$24.15	\$22.34
308 - 309	SALARIES & WAGES / HOURS - CLERICAL AND SECRETARIAL STAFF					
	Facilities Reporting	62	217	460	114	853
	PPD Amount	\$3.07	\$2.75	\$3.31	\$2.62	\$3.05
	Hours PPD	0.18	0.16	0.19	0.16	0.18
	Hourly Wage	\$16.64	\$16.83	\$17.49	\$16.43	\$17.15
310	EMPLOYEE BENEFITS / INSURANCE - FACILITY ADMINISTRATOR					
	Facilities Reporting	57	196	448	113	814
	PPD Amount	\$0.49	\$0.28	\$0.21	\$0.17	\$0.22
311	EMPLOYEE BENEFITS / INSURANCE - ASSISTANT ADMINISTRATOR					
	Facilities Reporting	12	27	51	19	109
	PPD Amount	\$0.20	\$0.17	\$0.06	\$0.07	\$0.09
312	EMPLOYEE BENEFITS / INSURANCE - OWNER, PARTNER, OR STOCKHOLDER					
	Facilities Reporting	2	2	4	1	9
	PPD Amount	\$0.20	\$0.26	\$0.25	\$0.36	\$0.27
313	EMPLOYEE BENEFITS / INSURANCE - PROFESSIONAL ADMINISTRATIVE STAFF					
	Facilities Reporting	19	66	230	68	383
	PPD Amount	\$0.36	\$0.29	\$0.23	\$0.17	\$0.22
314	EMPLOYEE BENEFITS / INSURANCE - CLERICAL AND SECRETARIAL STAFF					
	Facilities Reporting	36	133	336	98	603
	PPD Amount	\$0.28	\$0.19	\$0.23	\$0.17	\$0.21
315	FEES - MANAGEMENT CONTRACT					
	Facilities Reporting	4	11	35	13	63
	PPD Amount	\$11.72	\$7.30	\$8.60	\$9.45	\$8.81
316	FEES - PROFESSIONAL SERVICES					
	Facilities Reporting	82	259	551	121	1,013
	PPD Amount	\$1.80	\$1.60	\$1.58	\$1.08	\$1.49

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
317	CONTRACT ADMINISTRATIVE SERVICES					
	Facilities Reporting	41	119	323	64	547
	PPD Amount	\$1.96	\$1.38	\$1.15	\$0.52	\$1.10
318	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PREMIUMS					
	Facilities Reporting	62	225	523	112	922
	PPD Amount	\$1.33	\$1.19	\$1.18	\$1.41	\$1.24
319	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PAID CLAIMS, DEDUCTIBLES, CO- INSURANCE					
	Facilities Reporting	3	17	44	23	87
	PPD Amount	\$0.36	\$0.58	\$0.90	\$0.42	\$0.67
320	INSURANCE - OTHER					
	Facilities Reporting	37	89	203	53	382
	PPD Amount	\$0.14	\$0.10	\$0.11	\$0.11	\$0.11
321	INTEREST - WORKING CAPITAL LOANS					
	Facilities Reporting	26	82	239	52	399
	PPD Amount	\$0.97	\$1.09	\$0.83	\$1.23	\$0.96
322	TAX - TEXAS CORPORATE FRANCHISE TAX					
	Facilities Reporting	24	76	233	53	386
	PPD Amount	\$0.15	\$0.21	\$0.24	\$0.17	\$0.22
323	ADVERTISING					
	Facilities Reporting	75	226	497	110	908
	PPD Amount	\$0.30	\$0.27	\$0.24	\$0.19	\$0.24
324	TRAVEL, TRAINING AND SEMINARS - ADMINISTRATIVE STAFF					
	Facilities Reporting	68	240	531	117	956
	PPD Amount	\$0.56	\$0.49	\$0.40	\$0.30	\$0.40
325	DUES - ASSOCIATION DUES, SUBSCRIPTIONS, OTHER DUES					
	Facilities Reporting	53	157	360	92	662
	PPD Amount	\$0.19	\$0.19	\$0.16	\$0.15	\$0.17
326	OFFICE SUPPLIES / OTHER ADMINISTRATIVE EXPENSES					
	Facilities Reporting	84	267	560	120	1,031
	PPD Amount	\$1.48	\$1.30	\$1.25	\$0.99	\$1.22
CENTRAL OFFICE COSTS						
333	SALARIES AND WAGES (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	54	195	473	114	836
	PPD Amount	\$7.34	\$5.65	\$5.60	\$5.55	\$5.65
334	PAYROLL TAXES AND WORKERS' COMPENSATION (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	54	195	473	114	836
	PPD Amount	\$0.53	\$0.43	\$0.43	\$0.43	\$0.43

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
335	EMPLOYEE BENEFITS (EXCLUDING ANCILLARY STAFF)					
	Facilities Reporting	51	186	463	113	813
	PPD Amount	\$0.79	\$0.46	\$0.47	\$0.54	\$0.49
336	SALARIES AND WAGES - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	3	10	33	3	49
	PPD Amount	\$5.02	\$1.71	\$1.34	\$1.22	\$1.52
337	PAYROLL TAXES AND WORKERS' COMP. - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	3	10	33	3	49
	PPD Amount	\$0.63	\$0.21	\$0.16	\$0.15	\$0.19
338	EMPLOYEE BENEFITS - ANCILLARY INDIRECT (MEDICAID-ONLY)					
	Facilities Reporting	5	10	17	5	37
	PPD Amount	\$0.22	\$0.1887	\$0.19	\$0.2794	\$0.22
339	ADVERTISING					
	Facilities Reporting	29	87	252	47	415
	PPD Amount	\$0.22	\$0.04	\$0.03	\$0.05	\$0.05
340	TRAVEL AND SEMINARS					
	Facilities Reporting	52	189	448	109	798
	PPD Amount	\$0.54	\$0.44	\$0.44	\$0.45	\$0.44
341	ASSOCIATION DUES / OTHER DUES					
	Facilities Reporting	34	141	332	87	594
	PPD Amount	\$0.10	\$0.03	\$0.02	\$0.02	\$0.03
342	FEES - PROFESSIONAL SERVICES / CONSULTING / OTHER					
	Facilities Reporting	54	197	484	113	848
	PPD Amount	\$1.86	\$1.37	\$1.16	\$0.86	\$1.15
343	RENTAL AND LEASE					
	Facilities Reporting	49	191	470	106	816
	PPD Amount	\$0.42	\$0.36	\$0.37	\$0.31	\$0.36
344	DEPRECIATION AND AMORTIZATION					
	Facilities Reporting	48	175	434	103	760
	PPD Amount	\$0.78	\$0.58	\$0.38	\$0.31	\$0.41
345	INTEREST					
	Facilities Reporting	32	127	325	90	574
	PPD Amount	\$0.92	\$0.97	\$1.23	\$1.34	\$1.21
346	AD VALOREM PROPERTY TAX					
	Facilities Reporting	37	147	371	84	639
	PPD Amount	\$0.03	\$0.03	\$0.05	\$0.03	\$0.04
347	TEXAS CORPORATE FRANCHISE TAX					
	Facilities Reporting	4	43	133	34	214
	PPD Amount	\$0.02	\$0.06	\$0.04	\$0.06	\$0.05

Line #	Description		0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
348	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PREMIUMS						
		Facilities Reporting	27	105	275	74	481
		PPD Amount	\$0.20	\$0.13	\$0.13	\$0.14	\$0.14
349	INSURANCE - GENERAL LIABILITY / PROFESSIONAL MALPRACTICE - PAID CLAIMS, DEDUCTIBLES, CO- INSURANCE						
		Facilities Reporting	2	7	16	4	29
		PPD Amount	\$0.03	\$0.18	\$0.02	\$0.00	\$0.05
350	INSURANCE - OTHER						
		Facilities Reporting	38	141	355	79	613
		PPD Amount	\$0.12	\$0.06	\$0.07	\$0.06	\$0.07
351	OPERATIONS AND MAINTENANCE						
		Facilities Reporting	53	194	477	111	835
		PPD Amount	\$1.01	\$0.58	\$0.39	\$0.50	\$0.46
352	OFFICE SUPPLIES / OTHER CENTRAL OFFICE EXPENSES						
		Facilities Reporting	49	202	479	114	844
		PPD Amount	\$0.51	\$0.39	\$0.34	\$0.32	\$0.35
353	TOTAL CENTRAL OFFICE EXPENSES						
		Facilities Reporting	59	210	494	115	878
		PPD Amount	\$13.66	\$10.57	\$10.29	\$10.35	\$10.46
354	TOTAL ADMINISTRATIVE COSTS						
		Facilities Reporting	86	267	561	122	1,036
		PPD Amount	\$25.68	\$22.67	\$23.68	\$22.78	\$23.40

PAYROLL TAXES & WORKERS' COMPENSATION

PAYROLL TAXES

375	FICA AND MEDICARE						
		Facilities Reporting	86	267	561	121	1,035
		PPD Amount	\$6.16	\$5.97	\$6.05	\$6.18	\$6.07
376	STATE AND FEDERAL UNEMPLOYMENT						
		Facilities Reporting	80	262	558	121	1,021
		PPD Amount	\$0.75	\$0.89	\$0.89	\$0.93	\$0.90
377	TOTAL PAYROLL TAXES						
		Facilities Reporting	86	267	561	122	1,036
		PPD Amount	\$6.87	\$6.84	\$6.94	\$7.03	\$6.94
378	DOES ITEM 375 EQUAL 7.65% OF TOTAL SALARIES REPORTED (EXCLUDING CENTRAL OFFICE) ON THIS COST REPORT?						
		Yes	45	126	205	42	418
		No	41	141	356	80	618

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	76	251	527	110	964
	No	10	16	34	12	72

WORKERS' COMPENSATION

386	INSURANCE PREMIUMS					
	Facilities Reporting	35	84	185	52	356
	PPD Amount	\$1.12	\$1.10	\$0.69	\$0.55	\$0.75
387	PAID CLAIMS					
	Facilities Reporting	56	180	449	98	783
	PPD Amount	\$0.55	\$0.51	\$0.35	\$0.46	\$0.41
388	TEXAS WORKER'S COMPENSATION COMMISSION CERTIFIED SELF-INSURANCE					
	Facilities Reporting	0	0	0	0	0
	PPD Amount	N/A	N/A	N/A	N/A	N/A
389	CONTRIBUTIONS TO A SPECIAL RISK MANAGEMENT POOL/FUND					
	Facilities Reporting	0	0	2	1	3
	PPD Amount	N/A	N/A	\$3.98	\$0.02	\$2.25
390	TOTAL WORKERS' COMPENSATION					
	Facilities Reporting	72	219	519	112	922
	PPD Amount	\$0.99	\$0.85	\$0.57	\$0.64	\$0.65

EXPENSE SUMMARY

400	TOTAL DIRECT CARE STAFF AND OTHER RESIDENT CARE COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$79.94	\$75.68	\$79.23	\$82.60	\$79.28
401	TOTAL DIETARY CARE COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$16.95	\$14.39	\$13.59	\$13.87	\$13.92
402	TOTAL FACILITY AND OPERATIONS COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$24.29	\$24.41	\$30.84	\$26.51	\$28.56
403	TOTAL ADMINISTRATION COSTS					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$25.68	\$22.67	\$23.68	\$22.78	\$23.40
404	TOTAL PAYROLL TAXES					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$6.87	\$6.84	\$6.94	\$7.03	\$6.94

Line #	Description	0-60 Beds	61-100 Beds	101-150 Beds	>150 Beds	Industry Average
405	TOTAL WORKERS' COMPENSATION					
	Facilities Reporting	72	219	519	112	922
	PPD Amount	\$0.99	\$0.85	\$0.57	\$0.64	\$0.65
406	TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	\$154.58	\$144.71	\$154.82	\$153.38	\$152.69
N/A	TOTAL NET REPORTABLE REVENUE LESS TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES					
	Facilities Reporting	86	267	561	122	1,036
	PPD Amount	(\$1.30)	\$17.75	\$28.96	\$24.05	\$24.75
	As a % of total reported, Medicaid allowable costs	-0.8%	12.3%	18.7%	15.7%	16.2%
407	TOTAL UNALLOWABLE EXPENSES					
	Facilities Reporting	58	193	459	96	806
	PPD Amount	\$47.03	\$38.36	\$43.75	\$29.88	\$40.27

ADDITIONAL REVENUE & EXPENSE ANALYSES

TOTAL REPORTED MEDICAID PATIENT REVENUES:	\$120.43	\$126.00	\$135.10	\$134.30	\$132.70
TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES:	\$154.58	\$144.71	\$154.82	\$153.38	\$152.69
DIFFERENCE:	(\$34.15)	(\$18.71)	(\$19.72)	(\$19.07)	(\$20.00)
As a % of total reported, Medicaid allowable costs	-22.1%	-12.9%	-12.7%	-12.4%	-13.1%
TOTAL REPORTED PRIVATE PAY, OTHER RESIDENT REVENUES:	\$147.39	\$143.79	\$168.35	\$182.93	\$165.03
TOTAL NET REPORTABLE (MEDICAID ALLOWABLE) EXPENSES:	\$154.58	\$144.71	\$154.82	\$153.38	\$152.69
DIFFERENCE:	(\$7.19)	(\$0.92)	\$13.52	\$29.55	\$12.34
As a % of total reported, Medicaid allowable costs:	-4.6%	-0.6%	8.7%	19.3%	8.1%

APPRAISED PROPERTY VALUE

421	YEAR OF APPRAISAL					
	NO APPRAISAL	12	13	0	0	25
	2011	2	3	3	5	13
	2012	4	8	19	1	32
	2013	68	243	539	116	966
	TOTAL	86	267	561	122	1,036
422	APPRAISED VALUE OF BUILDINGS & OTHER IMPROVEMENTS					
	Facilities Reporting	74	253	557	121	1,005
	Average Amount	\$912,576	\$1,261,731	\$2,559,691	\$3,325,946	\$2,203,916
	Per Bed Amount	\$16,711.36	\$14,798.48	\$20,828.13	\$17,489.77	\$18,918.95
423	APPRAISED VALUE OF LAND					
	Facilities Reporting	73	252	556	122	1,003
	Average Amount	\$161,383	\$154,505	\$409,941	\$695,722	\$362,434
	Per Bed Amount	\$2,959.30	\$1,810.69	\$3,335.00	\$3,661.69	\$3,106.81
424	TOTAL APPRAISED VALUE OF LAND & IMPROVEMENTS					
	Facilities Reporting	74	253	559	122	1,008
	Average Amount	\$1,071,778	\$1,415,626	\$2,958,274	\$3,994,407	\$2,557,994
	Per Bed Amount	\$19,626.73	\$16,603.46	\$24,070.61	\$21,023.19	\$21,945.63

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

RNs	Facilities Reporting	86	267	561	122	1,036
	Average Turnover Rate	73%	70%	104%	96%	94%
LVNs	Facilities Reporting	86	267	561	122	1,036
	Average Turnover Rate	79%	77%	89%	87%	86%
Aides	Facilities Reporting	86	267	561	122	1,036
	Average Turnover Rate	93%	94%	108%	103%	104%
Total Nursing Staff	Facilities Reporting	86	267	561	122	1,036
	Average Turnover Rate	87%	87%	102%	98%	98%

FACILITY SQUARE FOOTAGE

440	Square Footage of NF Resident Living Areas						
	Facilities Reporting	86	267	561	122	1,036	
	Average Square Footage	9,876	12,503	18,111	28,913	17,254	
441	Square Footage of NF Resident Common Areas						
	Facilities Reporting	86	267	561	122	1,036	
	Average Square Footage	4,726	6,315	9,349	13,641	8,688	
442	Square Footage of NF Non-Resident Areas						
	Facilities Reporting	86	267	561	122	1,036	
	Average Square Footage	4,017	5,392	8,195	11,186	7,478	
443	Total Nursing Facility Square Footage						
	Facilities Reporting	86	267	561	122	1,036	
	Average Square Footage	18,618	24,210	35,655	53,739	33,421	