

RECAP OF TOTAL EXPENSES

| Direct Care | State | Proprietary For Profit | Voluntary Non-Profit | Government |
|--------------------------------------|---------------|---------------------------|-------------------------|-------------|
| Direct Costs | 948,898,414 | 649,708,569 | 198,912,247 | 100,277,598 |
| Direct Care Benefits | 158,164,760 | 102,029,455 | 39,580,422 | 16,554,883 |
| Allowable Direct Care Costs | 1,107,063,174 | 751,738,024 | 238,492,669 | 116,832,481 |
| Therapy | | | | |
| Therapy Costs | 234,411,099 | 179,612,273 | 33,055,876 | 21,742,950 |
| Therapy Benefits | 8,337,774 | 4,700,381 | 699,349 | 2,938,044 |
| Ancillary Adjustment | -218,697,866 | -164,930,036 | -32,389,276 | -21,378,554 |
| Allowable Therapy Costs | 24,050,999 | 19,382,617 | 1,365,947 | 3,302,435 |
| Indirect Care | | | | |
| Indirect Care Costs | 488,749,173 | 327,713,367 | 111,356,973 | 49,678,833 |
| Indirect Care Benefits | 46,688,872 | 28,317,214 | 13,276,971 | 5,094,687 |
| Ancillary Adjustment | -25,722,896 | -19,173,930 | -4,081,316 | -2,467,650 |
| Allowable Indirect Care Costs | 509,715,149 | 336,856,651 | 120,552,628 | 52,305,870 |
| Administrative | | | | |
| Administrative Costs | 275,436,493 | 192,687,511 | 55,576,729 | 27,172,253 |
| Administrative Benefits | 28,258,881 | 18,910,577 | 6,481,553 | 2,866,751 |
| Owner/Related Party/Management Limit | -13,697,962 | -6,869,210 | -4,060,344 | -2,768,408 |
| Ancillary Adjustment | -24,798,772 | -19,374,448 | -3,411,824 | -2,012,500 |
| Allowable Administrative Costs | 265,198,640 | 185,354,430 | 54,586,114 | 25,258,096 |
| Capital | | | | |
| Other Capital Costs | 27,645,676 | 22,309,464 | 2,019,512 | 3,316,700 |
| Fair Rental Value Allowance | 236,379,991 | 168,604,185 | 42,825,071 | 24,950,735 |
| Allowable Capital Costs | 264,025,667 | 190,913,649 | 44,844,583 | 28,267,435 |

RECAP OF PATIENT DAY EXPENSE AND RATE CALCULATION

| Direct Care | State | Proprietary For Profit | Voluntary Non-Profit | Government |
|----------------------------------------------|-------|---------------------------|-------------------------|------------|
| Direct Care Per Patient Day Costs | 77.77 | 73.46 | 91.45 | 79.25 |
| Facility Average CMI | 1.20 | 1.21 | 1.12 | 1.28 |
| Normalized Cost Per Patient Day | 65.80 | 60.75 | 83.62 | 62.61 |
| Average CMI For Medicaid Residents | 1.10 | 1.12 | 1.02 | 1.23 |
| Medicaid Case Mix Adjusted Costs | 71.73 | 67.47 | 84.03 | 76.54 |
| Median Direct Care Cost Per Case Mix Point | 64.72 | 64.71 | 64.72 | 64.75 |
| Profit Ceiling | 78.60 | 79.40 | 72.60 | 87.82 |
| Profit Add-On | 3.31 | 3.74 | 1.64 | 3.98 |
| Medicaid Case Mix Adjusted Costs Plus Profit | 75.04 | 71.20 | 85.67 | 80.53 |
| Overall Rate Component Limit | 85.75 | 86.61 | 79.20 | 95.80 |
| Direct Care Component | 71.96 | 71.01 | 72.23 | 79.81 |
| Medicaid Case Mix Adjusted Costs Plus Profit | 411 | 327 | 51 | 33 |
| Overall Rate Component Limit | 60 | 6 | 50 | 4 |
| Therapy | | | | |
| Therapy Per Patient Day Costs | 1.80 | 1.99 | 0.98 | 2.34 |