

Line Number	Description	State	Proprietary For Profit	Voluntary Non-Profit	Government
Direct Care					
311	Director of Nursing	46,749,444	31,921,137	9,334,509	5,493,798
312	Registered Nurses	92,547,574	59,065,167	21,017,242	12,465,165
313	Licensed Practical Nurses	291,110,277	201,979,533	55,399,911	33,730,833
314	Nurses Aides and Orderlies	350,945,306	235,071,852	80,875,046	34,998,408
315	Medical Director	8,032,765	5,771,817	1,309,777	951,171
316	Other Nursing	83,006,352	61,178,476	14,960,811	6,867,065
317	Pool Nursing	14,676,590	10,236,886	4,387,549	52,155
318	Routine Medical Supplies	33,049,279	24,881,822	6,235,212	1,932,245
319	Non-Routine Medical Supplies	26,678,837	18,296,935	4,957,695	3,424,207
320	Parenteral and Enteral Nutrition	1,246,529	650,457	239,500	356,572
321	NATCEP Costs	855,461	654,487	194,995	5,979
328	Total Nursing	948,898,414	649,708,569	198,912,247	100,277,598
Therapy					
441	Physical Therapy	107,650,033	81,682,677	16,514,197	9,453,159
442	Speech & Audiology Therapy	25,699,121	19,055,279	3,275,083	3,368,759
443	Occupational Therapy	87,109,585	66,785,106	12,584,716	7,739,763
444	Respiratory Therapy	13,952,360	12,089,211	681,880	1,181,269
448	Total Therapy	234,411,099	179,612,273	33,055,876	21,742,950
Indirect Care					
331	Dietary Personnel	90,352,292	58,358,261	22,650,133	9,343,898
332	Dietician	6,568,083	4,536,773	1,031,934	999,376
333	Raw Food	76,813,006	51,155,466	18,229,974	7,427,566
337	Other Dietary Expense	21,457,078	16,553,236	4,129,699	774,143
338	Total Dietary	195,190,459	130,603,736	46,041,740	18,544,983
341	Laundry Personnel	20,940,729	12,768,237	5,077,474	3,095,018
342	Housekeeping Personnel	42,355,707	26,980,933	11,247,629	4,127,145
343	Laundry Supplies / Services	12,717,635	9,822,221	1,935,217	960,197
344	Housekeeping Supplies / Services	18,432,919	14,430,795	2,811,204	1,190,920
348	Total Laundry & Housekeeping	94,446,990	64,002,186	21,071,524	9,373,280
351	Plant Operations Personnel	29,870,876	19,150,173	8,028,687	2,692,016
352	Utilities	59,197,621	40,916,345	12,624,198	5,657,078
353	Repairs & Maintenance	19,891,415	13,178,378	4,936,063	1,776,974
357	Other Plant	21,906,530	15,169,542	4,307,649	2,429,339
358	Total Plant Operations	130,866,442	88,414,438	29,896,597	12,555,407
421	Activity Director	24,139,281	16,339,050	3,876,810	3,923,421
422	Activity Services	7,602,229	4,199,621	2,858,325	544,283
423	Recreational Services	307,436	236,016	71,420	0
424	Social Worker	30,629,376	20,289,645	6,241,316	4,098,415
425	Activity Supplies	3,759,393	2,558,099	733,372	467,922
426	Other Social Services	1,739,650	1,033,404	535,124	171,122
427	Recreational Supplies	67,917	37,172	30,745	0
438	Total Social Services	68,245,282	44,693,007	14,347,112	9,205,163

Line Number	Description	State	Proprietary For Profit	Voluntary Non-Profit	Government
Administrative					
381	Administrator's Salary	40,258,517	28,290,849	7,230,695	4,736,973
382	Co-Administrator's Salary	2,310,251	1,738,135	341,390	230,726
383	Owner/Related Party/Management	26,023,594	15,497,043	6,051,161	4,475,390
384	Director's Fees	645,550	561,835	80,473	3,242
385	Other Home Office Personnel	31,707,398	25,342,165	4,188,663	2,176,570
388	QMRP	44,925	35,869	0	9,056
389	Office & Clerical Personnel	59,844,551	38,848,220	16,142,636	4,853,695
391	Legal & Accounting Fees	18,125,644	12,912,122	4,194,714	1,018,808
392	Advertising - All Other	91,445	29,738	61,707	0
393	Advertising - Help Wanted	4,926,556	3,536,545	894,279	495,732
394	Travel	12,863,193	9,811,587	1,436,429	1,615,177
395	Telephone	11,317,787	8,394,197	1,519,867	1,403,723
396	Licenses, Dues & Subscriptions	3,685,470	2,371,226	990,824	323,420
397	Office Supplies & Postage	13,739,111	9,750,760	2,430,704	1,557,647
398	Contributions & Donations	10,083	26	10,057	0
401	Interest - Working Capital	3,073,270	2,316,048	734,857	22,365
402	St Gross Receipts & Income Tax	258,877	256,229	2,603	45
403	Utilization Review Costs	24,261	0	24,261	0
404	Liability Insurance	28,554,824	20,220,621	4,682,124	3,652,079
405	Owner's Expense	399,196	337,635	61,561	0
406	Consultant Fees	3,113,148	2,524,335	588,813	0
407	Other General & Administrative	14,520,370	9,942,090	3,980,675	597,605
408	Total General & Administrative	275,538,021	192,717,275	55,648,493	27,172,253
Capital					
361	Facility Interest	55,893,924	35,593,560	10,617,256	9,683,108
362	Depreciation - Building	54,215,958	30,017,803	15,409,641	8,788,514
363	Depreciation - Equipment	22,048,607	16,188,945	5,476,393	383,269
364	Lease - Building	90,153,053	77,258,321	1,873,422	11,021,310
365	Lease - Equipment	8,595,243	6,079,572	986,746	1,528,925
371	Insurance	6,195,781	3,924,022	1,389,341	882,418
373	Real Estate Taxes	18,530,914	16,133,985	18,308	2,378,621
374	Personal Property Taxes	1,684,520	1,634,413	7,991	42,116
377	Other Capital Costs	1,234,461	617,044	603,872	13,545
378	Total Capital	258,552,461	187,447,665	36,382,970	34,721,826
Employee Benefits					
411	Payroll Taxes	108,440,928	74,419,612	21,453,463	12,567,853
412	Health Insurance	85,785,825	51,351,261	25,067,181	9,367,383
413	Life Insurance	1,158,923	533,419	357,082	268,422
414	Worker's Compensation	21,772,562	14,484,777	4,800,505	2,487,280
415	Qualified Pensions	9,240,024	3,292,295	4,958,357	989,372
416	Owner's Benefits	173,267	173,267	0	0
417	Other Benefits	15,519,507	9,786,166	3,841,610	1,891,731
418	Total Employee Benefits	242,091,036	154,040,797	60,478,198	27,572,041
498	Grand Total	2,448,240,204	1,691,239,946	495,834,757	261,165,501