

Line Number	Description	State	Proprietary For Profit	Voluntary Non-Profit	Government
Direct Care					
311	Director of Nursing	1.91%	1.89%	1.88%	2.10%
312	Registered Nurses	3.78%	3.49%	4.24%	4.77%
313	Licensed Practical Nurses	11.89%	11.94%	11.17%	12.92%
314	Nurses Aides and Orderlies	14.33%	13.90%	16.31%	13.40%
315	Medical Director	0.33%	0.34%	0.26%	0.36%
316	Other Nursing	3.39%	3.62%	3.02%	2.63%
317	Pool Nursing	0.60%	0.61%	0.88%	0.02%
318	Routine Medical Supplies	1.35%	1.47%	1.26%	0.74%
319	Non-Routine Medical Supplies	1.09%	1.08%	1.00%	1.31%
320	Parenteral and Enteral Nutrition	0.05%	0.04%	0.05%	0.14%
321	NATCEP Costs	0.03%	0.04%	0.04%	0.00%
328	Total Nursing	38.76%	38.42%	40.12%	38.40%
Therapy					
441	Physical Therapy	4.40%	4.83%	3.33%	3.62%
442	Speech & Audiology Therapy	1.05%	1.13%	0.66%	1.29%
443	Occupational Therapy	3.56%	3.95%	2.54%	2.96%
444	Respiratory Therapy	0.57%	0.71%	0.14%	0.45%
448	Total Therapy	9.57%	10.62%	6.67%	8.33%
Indirect Care					
331	Dietary Personnel	3.69%	3.45%	4.57%	3.58%
332	Dietician	0.27%	0.27%	0.21%	0.38%
333	Raw Food	3.14%	3.02%	3.68%	2.84%
337	Other Dietary Expense	0.88%	0.98%	0.83%	0.30%
338	Total Dietary	7.97%	7.72%	9.29%	7.10%
341	Laundry Personnel	0.86%	0.75%	1.02%	1.19%
342	Housekeeping Personnel	1.73%	1.60%	2.27%	1.58%
343	Laundry Supplies / Services	0.52%	0.58%	0.39%	0.37%
344	Housekeeping Supplies / Services	0.75%	0.85%	0.57%	0.46%
348	Total Laundry & Housekeeping	3.86%	3.78%	4.25%	3.59%
351	Plant Operations Personnel	1.22%	1.13%	1.62%	1.03%
352	Utilities	2.42%	2.42%	2.55%	2.17%
353	Repairs & Maintenance	0.81%	0.78%	1.00%	0.68%
357	Other Plant	0.89%	0.90%	0.87%	0.93%
358	Total Plant Operations	5.35%	5.23%	6.03%	4.81%
421	Activity Director	0.99%	0.97%	0.78%	1.50%
422	Activity Services	0.31%	0.25%	0.58%	0.21%
423	Recreational Services	0.01%	0.01%	0.01%	0.00%
424	Social Worker	1.25%	1.20%	1.26%	1.57%
425	Activity Supplies	0.15%	0.15%	0.15%	0.18%
426	Other Social Services	0.07%	0.06%	0.11%	0.07%
427	Recreational Supplies	0.00%	0.00%	0.01%	0.00%
438	Total Social Services	2.79%	2.64%	2.89%	3.52%

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Administrative					
381	Administrator's Salary	1.64%	1.67%	1.46%	1.81%
382	Co-Administrator's Salary	0.09%	0.10%	0.07%	0.09%
383	Owner/Related Party/Management	1.06%	0.92%	1.22%	1.71%
384	Director's Fees	0.03%	0.03%	0.02%	0.00%
385	Other Home Office Personnel	1.30%	1.50%	0.84%	0.83%
388	QMRP	0.00%	0.00%	0.00%	0.00%
389	Office & Clerical Personnel	2.44%	2.30%	3.26%	1.86%
391	Legal & Accounting Fees	0.74%	0.76%	0.85%	0.39%
392	Advertising - All Other	0.00%	0.00%	0.01%	0.00%
393	Advertising - Help Wanted	0.20%	0.21%	0.18%	0.19%
394	Travel	0.53%	0.58%	0.29%	0.62%
395	Telephone	0.46%	0.50%	0.31%	0.54%
396	Licenses, Dues & Subscriptions	0.15%	0.14%	0.20%	0.12%
397	Office Supplies & Postage	0.56%	0.58%	0.49%	0.60%
398	Contributions & Donations	0.00%	0.00%	0.00%	0.00%
401	Interest - Working Capital	0.13%	0.14%	0.15%	0.01%
402	St Gross Receipts & Income Tax	0.01%	0.02%	0.00%	0.00%
403	Utilization Review Costs	0.00%	0.00%	0.00%	0.00%
404	Liability Insurance	1.17%	1.20%	0.94%	1.40%
405	Owner's Expense	0.02%	0.02%	0.01%	0.00%
406	Consultant Fees	0.13%	0.15%	0.12%	0.00%
407	Other General & Administrative	0.59%	0.59%	0.80%	0.23%
408	Total General & Administrative	11.25%	11.40%	11.22%	10.40%
Capital					
361	Facility Interest	2.28%	2.10%	2.14%	3.71%
362	Depreciation - Building	2.21%	1.77%	3.11%	3.37%
363	Depreciation - Equipment	0.90%	0.96%	1.10%	0.15%
364	Lease - Building	3.68%	4.57%	0.38%	4.22%
365	Lease - Equipment	0.35%	0.36%	0.20%	0.59%
371	Insurance	0.25%	0.23%	0.28%	0.34%
373	Real Estate Taxes	0.76%	0.95%	0.00%	0.91%
374	Personal Property Taxes	0.07%	0.10%	0.00%	0.02%
377	Other Capital Costs	0.05%	0.04%	0.12%	0.01%
378	Total Capital	10.56%	11.08%	7.34%	13.29%
Employee Benefits					
411	Payroll Taxes	4.43%	4.40%	4.33%	4.81%
412	Health Insurance	3.50%	3.04%	5.06%	3.59%
413	Life Insurance	0.05%	0.03%	0.07%	0.10%
414	Worker's Compensation	0.89%	0.86%	0.97%	0.95%
415	Qualified Pensions	0.38%	0.19%	1.00%	0.38%
416	Owner's Benefits	0.01%	0.01%	0.00%	0.00%
417	Other Benefits	0.63%	0.58%	0.77%	0.72%
418	Total Employee Benefits	9.89%	9.11%	12.20%	10.56%
498	Grand Total	100.00%	100.00%	100.00%	100.00%