

Line Number	Description	State	Proprietary For Profit	Voluntary Non-Profit	Government
Direct Care					
311	Director of Nursing	3.33	3.22	3.51	3.77
312	Registered Nurses	6.59	5.95	7.90	8.56
313	Licensed Practical Nurses	20.73	20.35	20.81	23.16
314	Nurses Aides and Orderlies	24.99	23.68	30.39	24.03
315	Medical Director	0.57	0.58	0.49	0.65
316	Other Nursing	5.91	6.16	5.62	4.71
317	Pool Nursing	1.04	1.03	1.65	0.04
318	Routine Medical Supplies	2.35	2.51	2.34	1.33
319	Non-Routine Medical Supplies	1.90	1.84	1.86	2.35
320	Parenteral and Enteral Nutrition	0.09	0.07	0.09	0.24
321	NATCEP Costs	0.06	0.07	0.07	0.00
328	Total Nursing	67.56	65.45	74.74	68.84
Therapy					
441	Physical Therapy	7.66	8.23	6.20	6.49
442	Speech & Audiology Therapy	1.83	1.92	1.23	2.31
443	Occupational Therapy	6.20	6.73	4.73	5.31
444	Respiratory Therapy	0.99	1.22	0.26	0.81
448	Total Therapy	16.69	18.09	12.42	14.93
Indirect Care					
331	Dietary Personnel	6.43	5.88	8.51	6.41
332	Dietician	0.47	0.46	0.39	0.69
333	Raw Food	5.47	5.15	6.85	5.10
337	Other Dietary Expense	1.53	1.67	1.55	0.53
338	Total Dietary	13.90	13.16	17.30	12.73
341	Laundry Personnel	1.49	1.29	1.91	2.12
342	Housekeeping Personnel	3.02	2.72	4.23	2.83
343	Laundry Supplies / Services	0.91	0.99	0.73	0.66
344	Housekeeping Supplies / Services	1.31	1.45	1.06	0.82
348	Total Laundry & Housekeeping	6.72	6.45	7.92	6.43
351	Plant Operations Personnel	2.13	1.93	3.02	1.85
352	Utilities	4.21	4.12	4.74	3.88
353	Repairs & Maintenance	1.42	1.33	1.85	1.22
357	Other Plant	1.56	1.53	1.62	1.67
358	Total Plant Operations	9.32	8.91	11.23	8.62
421	Activity Director	1.72	1.65	1.46	2.69
422	Activity Services	0.54	0.42	1.07	0.37
423	Recreational Services	0.02	0.02	0.03	0.00
424	Social Worker	2.18	2.04	2.35	2.81
425	Activity Supplies	0.27	0.26	0.28	0.32
426	Other Social Services	0.12	0.10	0.20	0.12
427	Recreational Supplies	0.00	0.00	0.01	0.00
438	Total Social Services	4.86	4.50	5.39	6.32

Line Number	Description	State	Proprietary For Profit	Voluntary Non-Profit	Government
<u>Administrative</u>					
381	Administrator's Salary	2.87	2.85	2.72	3.25
382	Co-Administrator's Salary	0.16	0.18	0.13	0.16
383	Owner/Related Party/Management	1.85	1.56	2.27	3.07
384	Director's Fees	0.05	0.06	0.03	0.00
385	Other Home Office Personnel	2.26	2.55	1.57	1.49
388	QMRP	0.00	0.00	0.00	0.01
389	Office & Clerical Personnel	4.26	3.91	6.07	3.33
391	Legal & Accounting Fees	1.29	1.30	1.58	0.70
392	Advertising - All Other	0.01	0.00	0.02	0.00
393	Advertising - Help Wanted	0.35	0.36	0.34	0.34
394	Travel	0.92	0.99	0.54	1.11
395	Telephone	0.81	0.85	0.57	0.96
396	Licenses, Dues & Subscriptions	0.26	0.24	0.37	0.22
397	Office Supplies & Postage	0.98	0.98	0.91	1.07
398	Contributions & Donations	0.00	0.00	0.00	0.00
401	Interest - Working Capital	0.22	0.23	0.28	0.02
402	St Gross Receipts & Income Tax	0.02	0.03	0.00	0.00
403	Utilization Review Costs	0.00	0.00	0.01	0.00
404	Liability Insurance	2.03	2.04	1.76	2.51
405	Owner's Expense	0.03	0.03	0.02	0.00
406	Consultant Fees	0.22	0.25	0.22	0.00
407	Other General & Administrative	1.03	1.00	1.50	0.41
408	Total General & Administrative	19.62	19.41	20.91	18.65
<u>Capital</u>					
361	Facility Interest	3.98	3.59	3.99	6.65
362	Depreciation - Building	3.86	3.02	5.79	6.03
363	Depreciation - Equipment	1.57	1.63	2.06	0.26
364	Lease - Building	6.42	7.78	0.70	7.57
365	Lease - Equipment	0.61	0.61	0.37	1.05
371	Insurance	0.44	0.40	0.52	0.61
373	Real Estate Taxes	1.32	1.63	0.01	1.63
374	Personal Property Taxes	0.12	0.16	0.00	0.03
377	Other Capital Costs	0.09	0.06	0.23	0.01
378	Total Capital	18.41	18.88	13.67	23.84
<u>Employee Benefits</u>					
411	Payroll Taxes	7.72	7.50	8.06	8.63
412	Health Insurance	6.11	5.17	9.42	6.43
413	Life Insurance	0.08	0.05	0.13	0.18
414	Worker's Compensation	1.55	1.46	1.80	1.71
415	Qualified Pensions	0.66	0.33	1.86	0.68
416	Owner's Benefits	0.01	0.02	0.00	0.00
417	Other Benefits	1.10	0.99	1.44	1.30
418	Total Employee Benefits	17.24	15.52	22.72	18.93
498	Grand Total	174.31	170.37	186.30	179.29