

LTC Facility Cost Profile
LTC Median Per Diem Costs HSAs 2 & 4
2015 & 2016 Cost Reports

Cost Report Line	Description	2015 HSAs 2 & 4 Median	2016 HSAs 2 & 4 Median	2015-2016 % Change
1	Dietary	\$ 9.19	\$ 9.74	6%
2	Food Purchase	6.65	6.65	0%
3	Housekeeping	5.58	5.83	4%
4	Laundry	2.23	2.38	7%
5	Heat & Other Utilities	3.98	4.20	6%
6	Maintenance	5.57	5.27	-5%
8	TOTAL GENERAL SERVICES	34.06	34.85	2%
9	Medical Director	0.46	0.51	11%
10	Nursing and Medical Records	66.56	70.35	6%
10A	Therapy	9.51	6.80	*
11	Activities	2.64	2.72	3%
12	Social Services	1.91	2.14	12%
16	TOTAL HEALTH CARE & PROGRAMS	79.37	83.51	5%
17	Administrative	4.39	4.44	1%
19	Professional Services	2.31	1.92	-17%
21	Clerical & General Office Expenses	7.78	8.82	13%
22	Employee Benefits & Payroll Taxes	15.56	16.34	5%
24	Travel & Seminar	0.16	0.15	-6%
26	Insurance-Prop Liab & Malpractice	2.20	2.49	13%
28	TOTAL GENERAL ADMINISTRATION	41.61	42.36	2%
29	TOTAL OPERATING EXPENSES	159.69	159.09	0%
30	Depreciation	6.49	6.66	
32	Interest	3.06	3.35	
33	Real Estate Taxes	1.73	1.88	
37	TOTAL OWNERSHIP	14.14	15.47	
39	Ancillary Service Centers	7.47	7.40	
42	Provider Participation Fee	7.16	7.46	
44	Total Ancillary, Provider Fee & Other	15.39	15.86	
45	GRAND TOTAL COST	\$ 201.23	\$ 208.16	3%
Medicaid MEDIAN rate at 6/30/15 & 6/30/16		\$ 135.82	\$ 139.64	
HSAs 2 & 4 Average Occupancy		73.4%	71.4%	

NOTES:

The totals will not foot from the detail lines since each median is calculated individually; accordingly, the values for each detail line would not be from one facility.

This unaudited data is from nursing facility cost reports as filed. Some cost report lines with low per diem costs were omitted.

* Line 10A Therapy Vs. Ancillary line 39: Cost reporting is not consistent regarding therapy costs.

Actual costs incurred by LTC facilities are higher than reported above. Costs above have been reduced to comply with HFS's allowable cost rules. The median reduction in costs for this purpose was \$8.36 per diem in 2015 & \$8.72 in 2016.

The real estate tax median may not be meaningful because 25% of facilities in HSAs 2 & 4 do not have real estate tax cost since they are not-for-profit. The median cost for facilities that pay real estate taxes was \$2.62 in 2016.

The following caution is provided regarding the Cost Profile reports: The data in the attached report was prepared from unaudited 2016 cost report data that was submitted to HFS by essentially all nursing facilities in the HSA region. This includes:

large & small; urban & rural; for-profit & non-profit; successful & not successful facilities with various levels of Medicare,

Medicaid and private pay census. Additionally, these facilities have a wide range of average acuity. Accordingly, your

facility may not be reasonably comparable to the median or average data in the attached report. When I prepare a

Benchmark Analysis for a specific facility, I select successful facilities with similar acuity, size, location, Medicare utilization, etc.

HSA 2 includes the following counties:

Bureau, LaSalle, Putnam, Stark, Marshall, Henderson, Warren,

Knox, Peoria, Woodford, McDonough, Fulton, & Tazewell

HSA 4 includes the following counties: Livingston, Ford, Iroquois, McLean, DeWitt, Piatt, Champaign,

Vermilion, Macon, Douglas, Edgar, Moultrie, Shelby, Cumberland, Clark, & Coles

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