

Your Facility Medicaid Competitor Report

Contact Steve Jones (sjones@msslcpa.com) for your current facility competitive analysis



**MOORE STEPHENS
LOVELACE, P.A.**

Medicaid Cost Report Averages

Moore Stephens Lovelace PA, CPAs & Consultants

Duval CBSA: 27260 Region: North

Large Large

101 Beds or more 101 Beds or more

#Beds

Facilities/ Year Ending

43

163

**Your
Facility**

120

12/31/07

Competitor 1

240

6/30/08

Competitor 2

165

5/31/08

Competitor

3

120

8/31/08

Competitor 4

120

9/30/07

Census (%)

Medicare	19.8%	19.7%	6.8%	21.4%	34.0%	17.5%	9.5%
Private	9.9%	10.1%	21.1%	18.2%	15.2%	25.6%	1.7%
Other	8.5%	8.3%	18.1%	6.9%	1.5%	7.2%	7.8%
Medicaid	61.8%	61.9%	54.0%	53.5%	49.4%	49.7%	81.0%

Occupancy

	91.9%	88.0%	96.7%	94.9%	87.7%	93.8%	91.8%
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Average Cost Center Expenses (Per Patient Day)

Operating

Plant	10.43	10.62	9.13	10.63	14.02	10.76	11.40
Housekeeping	6.20	6.32	7.95	7.31	8.99	7.71	10.90
Laundry	0.88	0.95	3.87	3.38	4.03	4.15	0.34
Admin (excl GL/PL)	23.08	23.90	14.95	27.76	25.33	21.97	44.81
GL/PL	2.85	2.99	1.61	0.76	0.58	1.57	2.75

Direct Patient Care

	85.23	86.38	98.72	90.67	106.69	91.30	93.01
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Indirect Patient Care

Nursing Admin	17.92	19.59	12.85	21.57	28.70	17.87	11.80
Dietary	17.22	17.39	17.92	20.02	20.09	18.34	15.37
Activities	2.77	2.67	3.45	2.23	3.76	7.06	3.18
Social Services	3.72	3.57	3.22	4.55	7.09	2.08	2.70
Medical Records	1.11	1.23	1.27	1.10	1.27	1.22	1.01
Central Supply	2.51	2.83	0.74	2.18	1.00	0.00	0.00

Direct Care Avg Hourly Rates (Including Wage Related Benefits)

RN	32.99	33.09	33.04	38.24	35.15	43.77	32.12
LPN	26.68	25.91	28.01	26.87	31.83	30.14	26.19
CNA	15.53	15.28	15.85	16.62	17.47	29.62	14.80

Direct Care Staffing Levels

RN	0.26	0.26	0.43	0.37	0.30	0.11	0.48
LPN	0.97	1.00	0.95	0.81	1.09	0.94	0.99
CNA	2.92	2.96	2.98	2.89	3.13	1.56	3.16

Source: Medicaid cost reports used for January 2009 rate setting.

Note: Expenses inflated to Jan 2009 semester (March 2009 midpoint)

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