

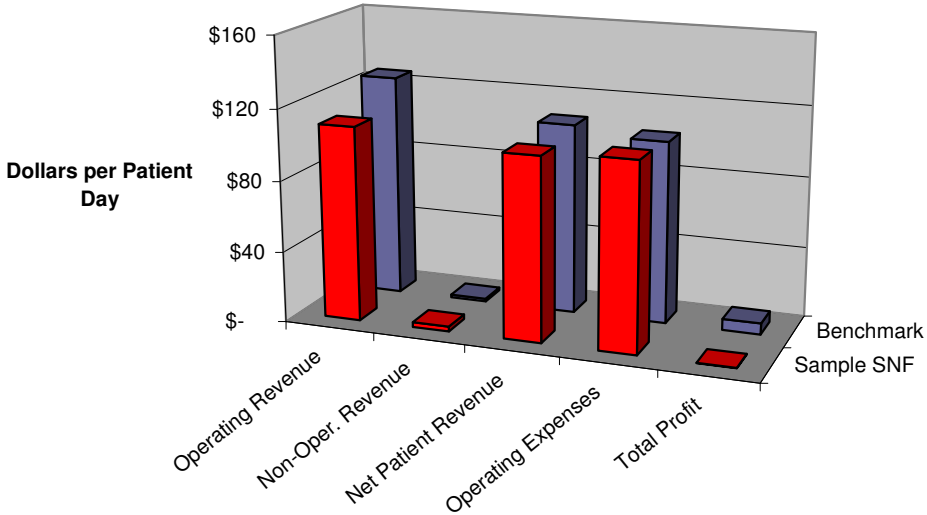
SNF Financial Benchmarks

Patient-Day Financial Measures

For Your Nursing Home

Based upon FY08 Cost Reports

Compared to the Selected Peer Group of 4 Facilities



Financial Measure	Sample SNF Operations			Benchmark	Variance	
	Amount	Patient Days	Amount Per Day	Amount Per Day	Amount	Percent
Patient Revenue	\$ 4,068,182	37,081	\$ 109.71	\$ 125.98	\$ (16.27)	-12.9%
Allowances and Discounts	(248,252)	37,081	(6.69)	(18.48)	11.79	-63.8%
Net Patient Revenue	3,819,930	37,081	103.02	107.50	(4.48)	-4.2%
Non-Operating Revenue	101,992	37,081	2.75	1.57	1.18	75.5%
Total Revenue	3,921,922	37,081	105.77	109.07	(3.30)	-3.0%
Total Operating Expenses	3,913,901	37,081	105.55	102.62	2.93	2.9%
Total Other Expense	-	-	-	0.12	(0.12)	NA
Total Profit (Loss)	8,021	37,081	0.22	6.27	(6.06)	-96.6%

Financial Ratio	Sample SNF Ratio	Benchmark Ratio	Variance Percent
Total Profit Margin	0.2%	5.0%	-96.0%
Operating Margin	-2.5%	4.5%	-154.2%
Operating Expenses to Net Patient Revenue	102.5%	95.5%	7.3%
Return on Total Assets	0.1%	8.0%	-98.1%
Current Ratio	121.9%	285.1%	-57.3%
Total Debt to Total Assets	121.0%	63.8%	89.8%
Ancillary Cost to Total Cost	7.0%	15.4%	-54.5%
Medicare Bad Debts to Coinsurance and Deductibles	0.0%	0.1%	-100.0%