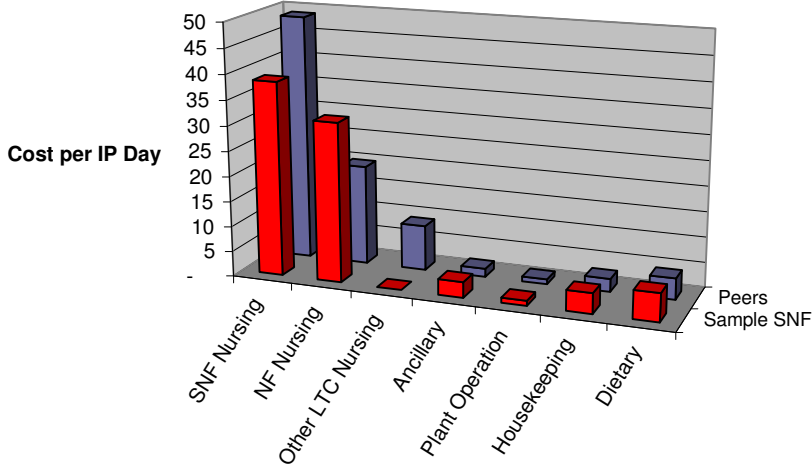


# SNF Financial Benchmarks

## Salary Expense per Inpatient Day For Your Nursing Home

Based upon FY08 Cost Reports

Compared to the Selected Peer Group of 4 Facilities



Direct Salary Categories	Sample SNF Expense			Benchmark Amount Per Day	Variance	
	Cost	Patient Days	Amount Per Day		Amount	Percent
<b>Nursing Care</b>						
Skilled Nursing Facility	\$ 540,482	14,048	\$ 38.47	\$ 48.79	\$ (10.32)	-21%
Nursing Facility	653,631	20,682	31.60	19.77	11.83	60%
Other Long Term Care	-	2,351	-	8.92	-	NA
<b>Ancillary Services</b>	114,972	37,081	3.10	1.64	1.46	89%
<b>General Services</b>						
Plant Operation	36,193	37,081	0.98	0.99	(0.02)	-2%
Laundry and Linen	91,752	37,081	2.47	1.00	1.48	148%
Housekeeping	148,780	37,081	4.01	2.59	1.42	55%
Dietary	208,161	37,081	5.61	4.20	1.41	34%
Patient Activities	-	-	-	0.10	-	NA
Other General Service*	454,414	37,081	12.25	8.55	3.71	43%
<b>All Other</b>	-	-	-	(0.15)	-	NA
<b>Direct Salary Total</b>	<b>2,248,385</b>	<b>37,081</b>	<b>60.63</b>	<b>47.16</b>	<b>13.48</b>	<b>29%</b>
<b>Major Subtotals</b>	<b>Cost</b>	<b>Patient Days</b>	<b>Amount Per Day</b>	<b>Amount Per Day</b>	<b>Amount</b>	<b>Percent</b>
Nursing Services	\$ 1,194,113	37,081	\$ 32.20	\$ 28.24	\$ 3.96	14%
Ancillary Services	114,972	37,081	3.10	1.64	1.46	89%
General Services	939,300	37,081	25.33	17.43	7.90	45%
Other	-	-	-	(0.15)	-	NA
<b>Direct Salary Total</b>	<b>2,248,385</b>	<b>37,081</b>	<b>60.63</b>	<b>47.16</b>	<b>13.48</b>	<b>29%</b>

\* Other General Service includes salary for employee benefits, administration, nursing administration, pharmacy, social services, and residents.