

Oklahoma Healthcare Authority - Nursing Home Facility Cost Report - State Fiscal Year June 30, 2021

FAC ID	FACILITY NAME	FACILITY TYPE	MEDICARE DAYS	MEDICAID DAYS	OTHER DAYS	TOTAL DAYS	AVAILABLE DAYS	OCCUPANCY RATE	SALARIES & WAGES	OUTSIDE PROFESSIONAL FEES	EMPLOYEE EXPENSES	TAXES (NON-PAYROLL)	OFFICE EXPENSES	INSURANCE EXPENSES	GENERAL EXPENSES	DRUGS & MEDICAL SUPPLIES	CAPITAL RELATED EXPENSES	ADMINISTRATIVE SERVICES	OTHER EXPENSES	TOTAL EXPENSES	SFY2021 COST PER DAY
260	NORTH WINDS LIVING CENTER	AIDS Facility	-	7,676	-	7,676	10,585	72.52%	\$882,551.03	\$ 556,896.58	\$ 158,196.24	\$ 5,488.13	\$ 93,606.95	\$ 9,623.48	\$ 230,552.36	\$ 135,547.75	\$ 82,322.21	\$ 30,000.00	\$ 107,316.17	\$2,292,100.90	\$ 298.61

State of Oklahoma
Oklahoma Health Care Authority
Nursing Home Facility Cost Report Summary
AIDS Nursing Facility SFY 08 thru SFY 21 Cost Comparison

	SFY 2021	SFY 2020	SFY 2019	SFY 2018	SFY 2017	SFY 2016	SFY 2015	SFY 2014	SFY 2013	SFY 2012	SFY 2011	SFY 2010	SFY 2009	SFY 2008
Available Patient Days:	10,585	10,614	10,585	10,585	10,585	10,614	10,585	10,585	10,585	9,882	9,855	9,855	9,855	9,882
Total Patient Days:	7,676	7,234	9,184	9,572	9,502	9,320	9,398	9,604	9,169	8,497	8,551	7,819	8,212	8,414
Medicaid Days:	7,676	7,234	9,184	9,572	9,502	9,320	9,398	9,604	9,169	8,497	8,551	7,819	8,212	8,414
Medicare Days:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Days:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy %:	72.52%	68.16%	86.76%	90.43%	89.77%	87.81%	88.79%	90.73%	86.62%	85.98%	86.77%	79.34%	83.33%	85.14%
% of Medicaid:	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Description:	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day	Total Per Day
Salaries & Wages:	\$ 114.98	\$ 149.44	\$ 119.57	\$ 109.52	\$ 112.21	\$ 102.69	\$ 104.34	\$ 99.70	\$ 103.76	\$ 110.84	\$ 104.58	\$ 116.42	\$ 102.95	\$ 96.71
Outside Professional Fees:	\$ 72.55	\$ 10.53	\$ 8.34	\$ 13.47	\$ 5.05	\$ 11.76	\$ 10.72	\$ 8.14	\$ 3.86	\$ 6.85	\$ 6.60	\$ 12.58	\$ 12.68	\$ 15.27
Employee Expenses:	\$ 20.61	\$ 23.71	\$ 18.06	\$ 17.11	\$ 20.37	\$ 21.00	\$ 20.97	\$ 19.94	\$ 19.45	\$ 23.63	\$ 21.70	\$ 22.71	\$ 19.76	\$ 16.66
Taxes (Non-Payroll):	\$ 0.71	\$ 0.71	\$ 0.56	\$ 0.91	\$ 0.61	\$ 0.63	\$ 0.62	\$ 0.57	\$ 0.51	\$ 0.55	\$ 0.53	\$ 0.58	\$ 0.62	\$ 0.55
Office Expenses:	\$ 12.19	\$ 14.12	\$ 8.48	\$ 9.01	\$ 9.18	\$ 6.95	\$ 7.85	\$ 7.87	\$ 8.08	\$ 8.41	\$ 8.42	\$ 8.69	\$ 8.01	\$ 7.07
Insurance:	\$ 1.25	\$ 1.07	\$ 1.05	\$ 1.14	\$ 0.77	\$ 0.76	\$ 0.80	\$ 0.96	\$ 0.48	\$ 0.47	\$ 0.41	\$ 0.52	\$ 0.40	\$ 0.60
General Expenses:	\$ 30.04	\$ 23.55	\$ 17.99	\$ 17.90	\$ 20.30	\$ 16.16	\$ 19.62	\$ 18.71	\$ 26.11	\$ 19.60	\$ 17.10	\$ 23.05	\$ 21.53	\$ 26.59
Drugs & Medical Supplies:	\$ 17.66	\$ 7.51	\$ 6.13	\$ 5.73	\$ 6.41	\$ 4.61	\$ 4.96	\$ 7.53	\$ 5.92	\$ 6.62	\$ 7.69	\$ 6.42	\$ 7.01	\$ 4.85
Capital Related Cost:	\$ 10.72	\$ 15.93	\$ 12.26	\$ 11.68	\$ 11.78	\$ 12.01	\$ 11.94	\$ 11.74	\$ 12.29	\$ 6.02	\$ 8.88	\$ 9.71	\$ 11.27	\$ 12.41
Administrative Services:	\$ 3.91	\$ 9.95	\$ 4.27	\$ 6.00	\$ 3.79	\$ 6.03	\$ 5.28	\$ 1.77	\$ -	\$ 0.35	\$ 1.99	\$ 2.56	\$ 2.19	\$ 5.65
Other Expenses:	\$ 13.98	\$ 13.17	\$ 12.13	\$ 11.61	\$ 11.52	\$ 11.11	\$ 11.30	\$ 11.16	\$ 9.03	\$ 7.43	\$ 7.13	\$ 7.46	\$ 7.38	\$ 7.09
Total:	\$ 298.61	\$ 269.70	\$ 208.84	\$ 204.07	\$ 202.00	\$ 193.72	\$ 198.40	\$ 188.08	\$ 189.48	\$ 190.77	\$ 185.03	\$ 210.70	\$ 193.80	\$ 193.45

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Oklahoma Health Care Authority
Nursing Home Facility Cost Report Summary
State Fiscal Year June 30, 2021

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 AIDS Facilities
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 Summary
 SFY 21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
Occupancy %:	72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Salaries & Wages:	\$882,551.03	\$ 114.98
Outside Professional Fees:	\$ 556,896.58	\$ 72.55
Employee Expenses:	\$ 158,196.24	\$ 20.61
Taxes (Non-Payroll):	\$ 5,488.13	\$ 0.71
Office Expenses:	\$ 93,606.95	\$ 12.19
Insurance:	\$ 9,623.48	\$ 1.25
General Expenses:	\$ 230,552.36	\$ 30.04
Drugs & Medical Supplies:	\$ 135,547.75	\$ 17.66
Capital Related Cost:	\$ 82,322.21	\$ 10.72
Administrative Services:	\$ 30,000.00	\$ 3.91
Other Expenses:	\$ 107,316.17	\$ 13.98
Total:	\$ 2,292,100.90	\$ 298.61

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AIDS Facilities

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Salaries and Wages

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-

Occupancy %:	72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Total Cost</u>	<u>Total Hours</u>	<u>Cost Per Day</u>	<u>Hrs Per Day</u>	<u>Cost Per Hr</u>
Registered Nurses:	\$ 50,546.21	1,583	\$ 6.58	0.21	\$ 31.93
Licensed Practical Nurses:	\$ 244,238.45	8,753	\$ 31.82	1.14	\$ 27.90
Director of Nursing:	\$ -	-	\$ -	-	\$ -
Nurse Aides:	\$ 145,917.07	9,020	\$ 19.01	1.18	\$ 16.18
CMA Aides:	\$ 2,488.72	146	\$ 0.32	0.02	\$ -
QMRP'S (ICF-MR Only):	\$ -	-	\$ -	-	\$ -
Medical Director:	\$ -	-	\$ -	-	\$ -
Physical Therapist:	\$ -	-	\$ -	-	\$ -
Occupational Therapist:	\$ -	-	\$ -	-	\$ -
Respiratory Therapist:	\$ -	-	\$ -	-	\$ -
Speech Therapist:	\$ -	-	\$ -	-	\$ -
Therapy Aide/Assistant:	\$ 77,888.17	4,181	\$ 10.15	0.54	\$ 18.63
Administrator:	\$ -	-	\$ -	-	\$ -
Assistant Administrator:	\$ -	-	\$ -	-	\$ -
Accountant/Bookkeeper:	\$ -	-	\$ -	-	\$ -
Other Office Staff:	\$ 40,212.89	1,917	\$ 5.24	0.25	\$ 20.98
Soc Serv Dir/Soc Worker:	\$ 41,702.99	2,024	\$ 5.43	0.26	\$ 20.60
Other Soc Serv Staff:	\$ -	-	\$ -	-	\$ -
Activities Director:	\$ -	-	\$ -	-	\$ -
Other Activities Staff:	\$ 53,263.93	3,805	\$ 6.94	0.50	\$ 14.00
Comb Soc Serv/Activities:	\$ -	-	\$ -	-	\$ -
Dietician:	\$ 2,200.00	88	\$ 0.29	0.01	\$ 25.00
Other Dietary Staff:	\$ 109,381.46	7,402	\$ 14.25	0.96	\$ 14.78
subtotal	\$ 767,839.89	38,919			

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Aids Facilities

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Salaries and Wages

SFY 21

Available Patient Days: 10,585

Total Patient Days: 7,676

Medicaid Days: 7,676

Medicare Days: -

Other Days: -

Occupancy %: 72.52%

% of Medicaid: 100.00%

<u>Description:</u>	<u>Total Cost</u>	<u>Total Hours</u>	<u>Cost Per Day</u>	<u>Hrs Per Day</u>	<u>Cost Per Hr</u>
Housekeeping Supervisor:	\$ -	-	\$ -	-	\$ -
Housekeeping Staff:	\$ 67,618.57	4,177	\$ 8.81	0.54	\$ 16.19
Maintenance Supervisor:	\$ -	-	\$ -	-	\$ -
Maintenance Staff:	\$ 17,892.57	1,215	\$ 2.33	0.16	\$ 14.73
Laundry Supervisor:	\$ -	-	\$ -	-	\$ -
Other Laundry Staff:	\$ 29,200.00	2,920	\$ 3.80	0.38	\$ 10.00
Medical Records:	\$ -	-	\$ -	-	\$ -
Other:	\$ -	-	\$ -	-	\$ -
subtotal	\$ 114,711.14	8,312			
Total Salaries & Wages:	\$ 882,551.03	47,231	\$ 114.98	6.15	\$ 18.69

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Outside Professional Fees

SFY21

Available Patient Days: 10,585

Total Patient Days: 7,676

Medicaid Days: 7,676

Medicare Days: -

Other Days: -

Occupancy %: 72.52%

% of Medicaid: 100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Contract Registered Nurse:	\$ 33,075.10	\$ 4.31
Contract Lic. Practical Nurse:	\$ 203,932.83	\$ 26.57
Contract Nurse Aides:	\$ 48,769.87	\$ 6.35
Medical Director:	\$ 10,200.00	\$ 1.33
Therapists:	\$ -	\$ -
Consulting Social Worker:	\$ -	\$ -
Dietician:	\$ -	\$ -
Pharmacist:	\$ 4,680.00	\$ 0.61
Dentist:	\$ -	\$ -
Accountants:	\$ 2,301.22	\$ 0.30
Legal:	\$ 175.78	\$ 0.02
Housekeeping:	\$ -	\$ -
Maintenance:	\$ 24,063.25	\$ 3.13
Other:	\$ 229,698.53	\$ 29.92
Computer Programmer:	\$ -	\$ -
Total O/S Professional:	\$ 556,896.58	\$ 72.55

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Employee Expenses

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
<u>Employee Benefits and Payroll Related Expenses</u>		
Fica:	\$ 67,318.31	\$ 8.77
Unemployment Compensation Tax:	\$ 16,771.15	\$ 2.18
Workman's Compensation Insurance:	\$ 29,095.00	\$ 3.79
Group Health Dental Insurance:	\$ 9,170.75	\$ 1.19
Life Insurance:	\$ -	\$ -
Retirement and Pension:	\$ 2,715.95	\$ 0.35
Other Employee Benefits:	\$ 31,928.80	\$ 4.16
<u>Staff Development and Training</u>		
Nurse Aide Competency Evaluation:	\$ -	\$ -
Other Licensed Direct Care Training:	\$ -	\$ -
Other:	\$ 1,196.28	\$ 0.16
Total	\$ 158,196.24	\$ 20.61

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Taxes Non-Payroll Related

SFY21

Available Patient Days: 10,585

Total Patient Days: 7,676

Medicaid Days: 7,676

Medicare Days: -

Other Days: -

Occupancy %: 72.52%

% of Medicaid: 100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Excise Tax:	\$ -	\$ -
Corporation License:	\$ -	\$ -
Ad Valorem:	\$ 5,488.13	\$ 0.71
Auto Tag/Registration:	\$ -	\$ -
Other:	\$ -	\$ -
Total Taxes Non-Payroll	\$ 5,488.13	\$ 0.71

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Office Expense

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Office Supplies:	\$ 20,699.44	\$ 2.70
Office Phone:	\$ 21,897.51	\$ 2.85
Office Utilities:	\$ 51,010.00	\$ 6.65
Total Office Expense:	\$ 93,606.95	\$ 12.19

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AIDS Facilities

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Insurance Non-Payroll

SFY 21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Building Insurance:	\$ 9,423.48	\$ 1.23
Automobile Insurance:	\$ -	\$ -
Other Insurance:	\$ 200.00	\$ 0.03
Total Insurance Expense:	\$ 9,623.48	\$ 1.25

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General Expenses

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Dues and Publications:	\$ 272.00	\$ 0.04
Public Relations:	\$ 9,102.00	\$ 1.19
Automobile Expense:	\$ 6,281.14	\$ 0.82
Maintenance:	\$ 30,776.15	\$ 4.01
Laundry and Linen:	\$ 4,556.05	\$ 0.59
Housekeeping Supplies:	\$ 78,741.36	\$ 10.26
Food and Kitchen Supplies:	\$ 88,218.15	\$ 11.49
Social Services Supplies:	\$ 12,605.51	\$ 1.64
Total General Expenses:	\$ 230,552.36	\$ 30.04

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Drugs & Medical Supplies

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Drugs and Medical Supplies:	\$ 127,206.77	\$ 16.57
Oxygen and Oxygen Related Supplies	\$ 4,743.67	\$ 0.62
Over-the-Counter Medication:	\$ 3,597.31	\$ 0.47
Special Adaptive Medical Equip:	\$ -	\$ -
Total Drugs & Medical:	\$ 135,547.75	\$ 17.66

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Capital Related Cost

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Equipment Rent/Lease:	\$ 10,785.26	\$ 1.41
Facility Rent/Lease:	\$ 60,000.00	\$ 7.82
Interest Expense:	\$ 744.95	\$ 0.10
 <u>Depreciation Summary</u>		
Building & Improvements:	\$ 8,631.00	\$ 1.12
Local Improvements:	\$ -	\$ -
Leasehold & Improvements:	\$ 530.00	\$ 0.07
Equipment:	\$ 1,631.00	\$ 0.21
Total Depreciation:	\$ 10,792.00	\$ 1.41
 Total Capital Related Costs:	 \$ 82,322.21	 \$ 10.72

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Administrative Services

SFY21

Available Patient Days: 10,585

Total Patient Days: 7,676

Medicaid Days: 7,676

Medicare Days: -

Other Days: -

Occupancy %: 72.52%

% of Medicaid: 100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Home Office Expense:	\$ -	\$ -
Owner's Non-Salary Compensation:	\$ -	\$ -
Owner's Salaries Paid:	\$ -	\$ -
Benefits on Owner's Salaries:	\$ -	\$ -
Director's Fees:	\$ -	\$ -
Management Fees Paid:	\$ 30,000.00	\$ 3.91
Total Administrative Services:	\$ 30,000.00	\$ 3.91

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Other Expenses

SFY21

Available Patient Days:	10,585
Total Patient Days:	7,676
Medicaid Days:	7,676
Medicare Days:	-
Other Days:	-
 Occupancy %:	 72.52%
% of Medicaid:	100.00%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Hepatitis Vaccination Costs:	\$ 1,019.27	\$ 0.13
Provider Fees:	\$ 104,332.39	\$ 13.59
Other Costs:	\$ 1,964.51	\$ 0.26
Total Other Costs:	\$ 107,316.17	\$ 13.98