

State of Oklahoma
Oklahoma Health Care Authority
Nursing Home Facility Cost Report Summary
Regular Nursing Facilities SFY 08 thru SFY 19 Cost Comparison

2/13/2020	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:	9,901,674	9,734,197	9,625,707	9,688,384	9,892,198	9,888,607	10,086,192	9,767,266	9,850,163	9,954,490	10,117,276	10,360,821
Total Patient Days:	6,400,869	6,406,962	6,404,653	6,487,302	6,557,478	6,641,466	6,697,794	6,630,364	6,613,341	6,756,098	6,764,190	6,899,748
Medicaid Days:	4,563,077	4,471,112	4,454,249	4,478,807	4,533,148	4,627,657	4,619,337	4,606,740	4,555,804	4,720,199	4,691,249	4,813,672
Medicare Days:	691,847	724,476	700,547	683,016	671,884	677,466	710,356	644,207	645,107	638,834	633,537	658,925
Other Days:	1,145,945	1,211,374	1,249,857	1,325,479	1,352,446	1,336,343	1,368,101	1,379,417	1,412,430	1,397,065	1,439,404	1,427,151
Occupancy %:	64.64%	65.82%	66.54%	66.96%	66.29%	67.16%	66.41%	67.88%	67.14%	67.87%	66.86%	66.59%
% of Medicaid:	71.29%	69.79%	69.55%	69.04%	69.13%	69.68%	68.97%	69.48%	68.89%	69.87%	69.35%	69.77%
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
Salaries & Wages:	\$ 88.48	\$ 86.76	\$ 84.95	\$ 82.67	\$ 81.27	\$ 78.61	\$ 76.50	\$ 74.77	\$ 72.91	\$ 71.74	\$ 69.98	\$ 65.52
Outside Professional Fees:	\$ 9.21	\$ 9.01	\$ 8.42	\$ 8.70	\$ 8.71	\$ 7.73	\$ 7.59	\$ 6.54	\$ 6.56	\$ 6.28	\$ 6.57	\$ 6.79
Employee Expenses:	\$ 13.56	\$ 14.10	\$ 14.32	\$ 14.76	\$ 14.64	\$ 14.68	\$ 14.80	\$ 14.40	\$ 13.85	\$ 13.31	\$ 12.98	\$ 12.22
Taxes (Non-Payroll):	\$ 0.92	\$ 0.91	\$ 0.95	\$ 0.85	\$ 0.89	\$ 0.80	\$ 0.84	\$ 0.72	\$ 0.71	\$ 0.64	\$ 0.64	\$ 0.63
Office Expenses:	\$ 6.37	\$ 6.46	\$ 6.32	\$ 5.98	\$ 6.01	\$ 6.02	\$ 5.66	\$ 5.62	\$ 5.52	\$ 5.48	\$ 5.59	\$ 5.43
Insurance:	\$ 3.13	\$ 2.92	\$ 2.68	\$ 2.95	\$ 3.02	\$ 2.78	\$ 3.39	\$ 2.90	\$ 2.35	\$ 2.19	\$ 2.49	\$ 2.54
General Expenses:	\$ 13.77	\$ 13.16	\$ 13.43	\$ 13.55	\$ 13.53	\$ 13.26	\$ 13.18	\$ 13.05	\$ 12.79	\$ 12.17	\$ 12.22	\$ 11.85
Drugs & Medical Supplies:	\$ 5.02	\$ 5.02	\$ 5.37	\$ 5.19	\$ 5.23	\$ 5.27	\$ 4.88	\$ 4.70	\$ 4.78	\$ 4.55	\$ 4.31	\$ 3.96
Capital Related Cost:	\$ 13.97	\$ 14.48	\$ 13.19	\$ 13.05	\$ 12.56	\$ 12.09	\$ 11.64	\$ 11.34	\$ 11.62	\$ 11.26	\$ 10.90	\$ 10.76
Administrative Services:	\$ 3.92	\$ 4.18	\$ 3.80	\$ 3.96	\$ 4.16	\$ 5.43	\$ 5.17	\$ 5.26	\$ 5.35	\$ 4.29	\$ 4.61	\$ 5.20
Other Expenses:	\$ 11.81	\$ 11.89	\$ 11.97	\$ 11.48	\$ 11.95	\$ 11.77	\$ 10.58	\$ 8.14	\$ 8.13	\$ 7.96	\$ 7.88	\$ 8.00
Total:	\$ 170.18	\$ 168.88	\$ 165.38	\$ 163.15	\$ 161.98	\$ 158.45	\$ 154.24	\$ 147.44	\$ 144.57	\$ 139.87	\$ 138.17	\$ 132.90

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Nursing Home Facility Cost Report Summary

Regular Nursing Facilities

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Summary

SFY 19

Available Patient Days:	9,901,674
Total Patient Days:	6,400,869
Medicaid Days:	4,563,077
Medicare Days:	691,847
Other Days:	1,145,945

Occupancy %:	64.64%
% of Medicaid:	71.29%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Salaries & Wages:	\$ 566,345,901.94	\$ 88.48
Outside Professional Fees:	\$ 58,970,992.61	\$ 9.21
Employee Expenses:	\$ 86,821,348.54	\$ 13.56
Taxes (Non-Payroll):	\$ 5,917,928.90	\$ 0.92
Office Expenses:	\$ 40,799,386.08	\$ 6.37
Insurance:	\$ 20,054,594.70	\$ 3.13
General Expenses:	\$ 88,133,558.77	\$ 13.77
Drugs & Medical Supplies:	\$ 32,143,352.45	\$ 5.02
Capital Related Cost:	\$ 89,405,939.85	\$ 13.97
Administrative Services:	\$ 25,113,136.07	\$ 3.92
Other Expenses:	\$ 75,605,362.91	\$ 11.81
Total:	\$ 1,089,311,502.82	\$ 170.18

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Salaries and Wages

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<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:	\$ 42,027,431.14	1,435,086	\$ 6.57	0.22	\$ 29.29
Licensed Practical Nurses:	\$ 138,374,562.81	6,170,276	\$ 21.62	0.96	\$ 22.43
Director of Nursing:	\$ 24,691,954.96	702,268	\$ 3.86	0.11	\$ 35.16
Nurse Aides:	\$ 139,299,319.66	11,654,340	\$ 21.76	1.82	\$ 11.95
CMA Aides:	\$ 51,323,309.65	3,808,930	\$ 8.02	0.60	\$ 13.47
QMRP'S (ICF-MR Only):	\$ -	-	\$ -	-	\$ -
Medical Director:	\$ 41,750.00	2,092	\$ 0.01	0.00	\$ 19.96
Physical Therapist:	\$ 800,778.79	28,022	\$ 0.13	0.00	\$ 28.58
Occupational Therapist:	\$ 469,964.00	14,007	\$ 0.07	0.00	\$ 33.55
Respiratory Therapist:	\$ 345,945.53	11,489	\$ 0.05	0.00	\$ 30.11
Speech Therapist:	\$ 487,299.00	11,842	\$ 0.08	0.00	\$ 41.15
Therapy Aide/Assistant:	\$ 866,882.57	53,663	\$ 0.14	0.01	\$ 16.15
Administrator:	\$ 22,134,227.87	565,356	\$ 3.46	0.09	\$ 39.15
Assistant Administrator:	\$ 1,155,245.24	45,870	\$ 0.18	0.01	\$ 25.19
Accountant/Bookkeeper:	\$ 6,180,641.25	304,504	\$ 0.97	0.05	\$ 20.30
Other Office Staff:	\$ 20,038,475.50	1,093,747	\$ 3.13	0.17	\$ 18.32
Soc Serv Dir/Soc Worker:	\$ 3,327,933.38	195,411	\$ 0.52	0.03	\$ 17.03
Other Soc Serv Staff:	\$ 2,887,955.03	197,233	\$ 0.45	0.03	\$ 14.64
Activities Director:	\$ 2,413,590.47	171,323	\$ 0.38	0.03	\$ 14.09
Other Activities Staff:	\$ 3,273,457.17	271,719	\$ 0.51	0.04	\$ 12.05
Comb Soc Serv/Activities:	\$ 7,033,184.71	446,071	\$ 1.10	0.07	\$ 15.77
Dietician:	\$ 3,063,697.73	211,130	\$ 0.48	0.03	\$ 14.51
Other Dietary Staff:	\$ 44,560,086.24	4,201,742	\$ 6.96	0.66	\$ 10.61

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Salaries and Wages

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Occupancy %:	64.64%
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<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:	\$ 2,458,378.03	177,583	\$ 0.38	0.03	\$ 13.84
Housekeeping Staff:	\$ 22,767,878.59	2,371,915	\$ 3.56	0.37	\$ 9.60
Maintenance Supervisor:	\$ 4,623,149.08	256,473	\$ 0.72	0.04	\$ 18.03
Maintenance Staff:	\$ 7,045,722.95	458,719	\$ 1.10	0.07	\$ 15.36
Laundry Supervisor:	\$ 190,299.83	16,417	\$ 0.03	0.00	\$ 11.59
Other Laundry Staff:	\$ 9,882,463.35	1,025,115	\$ 1.54	0.16	\$ 9.64
Medical Records:	\$ 3,292,772.63	208,861	\$ 0.51	0.03	\$ 15.77
Other:	\$ 1,287,544.78	78,703	\$ 0.20	0.01	\$ 16.36
Total Salaries & Wages:	\$ 566,345,901.94	36,189,907	\$ 88.48	5.65	\$ 15.65

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Outside Professional Fees

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 Occupancy %:	 64.64%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Contract Registered Nurse:	\$ 1,759,460.02	\$ 0.27
Contract Lic. Practical Nurse:	\$ 1,959,990.22	\$ 0.31
Contract Nurse Aides:	\$ 5,769,283.56	\$ 0.90
Medical Director:	\$ 5,285,234.90	\$ 0.83
Therapists:	\$ 3,521,688.83	\$ 0.55
Consulting Social Worker:	\$ 27,942.50	\$ 0.00
Dietician:	\$ 2,938,887.24	\$ 0.46
Pharmacist:	\$ 1,773,311.61	\$ 0.28
Dentist:	\$ 57,156.50	\$ 0.01
Accountants:	\$ 11,591,829.13	\$ 1.81
Legal:	\$ 3,890,549.44	\$ 0.61
Housekeeping:	\$ 659,750.66	\$ 0.10
Maintenance:	\$ 2,344,955.50	\$ 0.37
Other:	\$ 12,740,698.36	\$ 1.99
Computer Programmer:	\$ 4,650,254.14	\$ 0.73
Total O/S Professional:	\$ 58,970,992.61	\$ 9.21

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Employee Expenses

SFY 19

Available Patient Days:	9,901,674
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Medicaid Days:	4,563,077
Medicare Days:	691,847
Other Days:	1,145,945

Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
<u>Employee Benefits and Payroll Related Expenses</u>		
Fica:	\$ 43,103,102.45	\$ 6.73
Unemployment Compensation Tax:	\$ 3,518,534.82	\$ 0.55
Workman's Compensation Insurance:	\$ 12,447,307.71	\$ 1.94
Group Health Dental Insurance:	\$ 18,107,037.31	\$ 2.83
Life Insurance:	\$ 572,714.70	\$ 0.09
Retirement and Pension:	\$ 1,077,847.41	\$ 0.17
Other Employee Benefits:	\$ 5,560,643.76	\$ 0.87
<u>Staff Development and Training</u>		
Nurse Aide Competency Evaluation:	\$ 192,776.08	\$ 0.03
Other Licensed Direct Care Training:	\$ 913,675.24	\$ 0.14
Other:	\$ 1,327,709.06	\$ 0.21
Total	\$ 86,821,348.54	\$ 13.56

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Taxes Non-Payroll Related

SFY 19

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Other Days:	1,145,945
 Occupancy %:	 64.64%
% of Medicaid:	71.29%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Excise Tax:	\$ 7,871.00	\$ 0.00
Corporation License:	\$ 195,675.10	\$ 0.03
Ad Valorem:	\$ 5,251,822.45	\$ 0.82
Auto Tag/Registration:	\$ 56,372.17	\$ 0.01
Other:	\$ 406,188.18	\$ 0.06
Total Taxes Non-Payroll	\$ 5,917,928.90	\$ 0.92

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Office Expense

SFY 19

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Other Days:	1,145,945

Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Office Supplies:	\$ 9,703,367.32	\$ 1.51
Office Phone:	\$ 4,267,973.71	\$ 0.67
Office Utilities:	\$ 26,828,045.05	\$ 4.18
Total Office Expense:	\$ 40,799,386.08	\$ 6.37

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Insurance Non-Payroll

SFY 19

Available Patient Days: 9,901,674

Total Patient Days: 6,400,869

Medicaid Days: 4,563,077

Medicare Days: 691,847

Other Days: 1,145,945

Occupancy %: 64.64%

% of Medicaid: 71.29%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Building Insurance:	\$ 6,909,237.99	\$ 1.08
Automobile Insurance:	\$ 590,933.05	\$ 0.09
Other Insurance:	\$ 12,554,423.66	\$ 1.96
Total Insurance Expense:	\$ 20,054,594.70	\$ 3.13

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General Expenses

SFY19

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Medicare Days:	691,847
Other Days:	1,145,945
Occupancy %:	64.64%
% of Medicaid:	71.29%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Dues and Publications:	\$ 1,881,381.37	\$ 0.29
Public Relations:	\$ 931,918.83	\$ 0.15
Automobile Expense:	\$ 4,612,394.74	\$ 0.72
Maintenance:	\$ 16,338,990.35	\$ 2.55
Laundry and Linen:	\$ 3,948,630.32	\$ 0.62
Housekeeping Supplies:	\$ 5,178,825.84	\$ 0.81
Food and Kitchen Supplies:	\$ 53,477,390.95	\$ 8.34
Social Services Supplies:	\$ 1,764,026.37	\$ 0.28
Total General Expenses:	\$ 88,133,558.77	\$ 13.77

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Drugs & Medical Supplies

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Medicare Days:	691,847
Other Days:	1,145,945

Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Drugs and Medical Supplies:	\$ 26,825,860.04	\$ 4.18
Over-the-Counter Medication:	\$ 3,827,603.31	\$ 0.60
Special Adaptive Medical Equip:	\$ 1,489,889.10	\$ 0.23
Total Drugs & Medical:	\$ 32,143,352.45	\$ 5.02

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Capital Related Cost

SFY 19

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Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Equipment Rent/Lease:	\$ 5,575,509.43	\$ 0.87
Facility Rent/Lease:	\$ 65,981,904.26	\$ 10.29
Interest Expense:	\$ 6,362,721.98	\$ 0.99
<u>Depreciation Summary</u>		
Building & Improvements:	\$ 5,257,793.14	\$ 0.82
Local Improvements:	\$ 106,929.00	\$ 0.02
Leasehold & Improvements:	\$ 1,240,058.89	\$ 0.19
Equipment:	\$ 4,881,023.15	\$ 0.76
Total Depreciation:	\$ 11,485,804.18	\$ 1.79
Total Capital Related Costs:	\$ 89,405,939.85	\$ 13.97

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Administrative Services

SFY 19

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Other Days:	1,145,945

Occupancy %:	64.64%
% of Medicaid:	71.29%

<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Home Office Expense:	\$ 11,411,658.57	\$ 1.78
Owner's Non-Salary Compensation:	\$ 602,938.24	\$ 0.09
Owner's Salaries Paid:	\$ 2,470,648.04	\$ 0.39
Benefits on Owner's Salaries:	\$ 232,975.02	\$ 0.04
Director's Fees:	\$ 123,000.00	\$ 0.02
Management Fees Paid:	\$ 10,271,916.20	\$ 1.60
Total Administrative Services:	\$ 25,113,136.07	\$ 3.92

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Other Expenses

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Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Hepatitis Vaccination Costs:	\$ 221,992.61	\$ 0.03
Provider Fees:	\$ 71,604,205.33	\$ 11.17
Other Costs:	\$ 3,779,164.97	\$ 0.59
Total Other Costs:	\$ 75,605,362.91	\$ 11.81