DEPARTMENT OF HEALTH AND HUMAN SERVICES
HEALTH CARE FINANCING ADMINISTRATION

FORM APPROVED
OMB NO. 0938-0193

TRANSMITTAL AND NOTICE OF APPROVAL OF STATE PLAN MATERIAL

FOR: HEALTH CARE FINANCING ADMINISTRATION

1. TRANSMITTAL NUMBER: 0 1 0 9

2. STATE: Kansas

3. PROGRAM IDENTIFICATION: TITLE XIX OF THE SOCIAL SECURITY ACT (MEDICAID)
Medicaid

TO: REGIONAL ADMINISTRATOR
HEALTH CARE FINANCING ADMINISTRATION
DEPARTMENT OF HEALTH AND HUMAN SERVICES

4. PROPOSED EFFECTIVE DATE
July 1, 2001

5. TYPE OF PLAN MATERIAL *(Check One)*:

☐ NEW STATE PLAN ☐ AMENDMENT TO BE CONSIDERED AS NEW PLAN ☒ AMENDMENT

COMPLETE BLOCKS 6 THRU 10 IF THIS IS AN AMENDMENT *(Separate Transmittal for each amendment)*

6. FEDERAL STATUTE/REGULATION CITATION:
42 CFR 447.201

7. FEDERAL BUDGET IMPACT:
a. FFY 2001 $ 3,275,000
b. FFY 2002 $ 9,825,000

8. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT:
See Attached

9. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT *(If Applicable)*:
See Attached

10. SUBJECT OF AMENDMENT:
Nursing Facility Methods & Standards for Establishing Payment Rates

11. GOVERNOR'S REVIEW *(Check One)*:

☐ GOVERNOR'S OFFICE REPORTED NO COMMENT
☐ COMMENTS OF GOVERNOR'S OFFICE ENCLOSED
☐ NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL
☒ OTHER, AS SPECIFIED:
Janet Schalansky is the Governor's Designee

12. SIGNATURE OF STATE AGENCY OFFICIAL:
Janet Schalansky

13. TYPED NAME:
Janet Schalansky

14. TITLE:
Secretary

15. DATE SUBMITTED:
08/24/01

16. RETURN TO:
Janet Schalansky, Secretary
KS dept. of Social & Rehabilitation Services
DSOB 6th Floor
915 SW Harrison
Topeka, KS 66612

FOR REGIONAL OFFICE USE ONLY

17. DATE RECEIVED:
08/27/01

18. DATE APPROVED:
NOV 08 2001

PLAN APPROVED - ONE COPY ATTACHED

19. EFFECTIVE DATE OF APPROVED MATERIAL:
JUL 01 2001

20. SIGNATURE OF REGIONAL OFFICIAL:
James Scott for

21. TYPED NAME:
Nanette Foster Reilly

22. TITLE:
Acting ARA for Medicaid & State Operations

23. REMARKS:

cc:
Schalansky
Day
CO

SPA CONTROL

Date Submitted: 08/24/01
Date Received: 08/27/01

KANSAS MEDICAID STATE PLAN

Form HCFA-179
State Plan TN-MS-01-09
Attachment 4.19D
Part I: Nursing Facility

Number of Plan Section:	Number of Superseded Plan Section:
Exhibit C-2, Pages 1-4, 6, 8	Exhibit C-2, Pages 1-4, 6, 8 TN-MS-00-16
Exhibit C-2, Page 5	Exhibit C-2, Page 5 TN-MS-99-13
Exhibit C-3, Pages 1-3	Exhibit C-3, Pages 1-3, TN-MS-00-16
Exhibit C-4, Pages 1-2	Exhibit C-4 (Pages 1-2), TN-MS-00-16
Exhibit C-5, Pages 1-3	Exhibit C-5, Pages 1-3, TN-MS-00-16

INFLATION FOR REPORT YEAR ENDS PRIOR TO 7/1/01
EFFECTIVE 07/01/01

REPORT YEAR END (RYE)	MIDPOINT OF RYE	MIDPOINT OF RYE INDEX	MIDPOINT OF RATE PERIOD	MIDPOINT OF RATE PERIOD INDEX	HISTORICAL INFLATION FACTOR % *
12-98	06-98	1.195	12-01	1.370	14.644%
12-99	06-99	1.229	12-01	1.370	11.473%
01-00	07-99	1.247	12-01	1.370	9.864%
02-00	08-99	1.247	12-01	1.370	9.864%
03-00	09-99	1.247	12-01	1.370	9.864%
04-00	10-99	1.262	12-01	1.370	8.558%
05-00	11-99	1.262	12-01	1.370	8.558%
06-00	12-99	1.262	12-01	1.370	8.558%
07-00	01-00	1.279	12-01	1.370	7.115%
08-00	02-00	1.279	12-01	1.370	7.115%
09-00	03-00	1.279	12-01	1.370	7.115%
10-00	04-00	1.292	12-01	1.370	6.037%
11-00	05-00	1.292	12-01	1.370	6.037%
12-00	06-00	1.292	12-01	1.370	6.037%
01-01	07-00	1.311	12-01	1.370	4.500%
02-01	08-00	1.311	12-01	1.370	4.500%
03-01	09-00	1.311	12-01	1.370	4.500%
04-01	10-00	1.328	12-01	1.370	3.163%
05-01	11-00	1.328	12-01	1.370	3.163%
06-01	12-00	1.328	12-01	1.370	3.163%

* = (Midpoint of rate period index / Midpoint of rye index) -1

INFLATION FOR REPORT YEAR ENDS AFTER 7/1/01
EFFECTIVE 07/01/01

RYE	MIDPOINT OF RYE	# OF MONTHS FROM MIDPOINT TO 07-01-02	RED	# OF MONTHS FROM RED TO 07-01-02	INFLATION FACTOR
07-31-01	01-31-01	17	08-01-01	11	2.983%
08-31-01	02-28-01	16	09-01-01	10	2.854%
09-30-01	03-31-01	15	10-01-01	9	2.724%
10-31-01	04-30-01	14	11-01-01	8	2.594%
11-30-01	05-31-01	13	12-01-01	7	2.464%
12-31-01	06-30-01	12	01-01-02	6	2.335%
01-31-02	07-31-01	11	02-01-02	5	2.205%
02-28-02	08-31-01	10	03-01-02	4	2.075%
03-31-02	09-30-01	9	04-01-02	3	1.946%
04-30-02	10-31-01	8	05-01-02	2	1.816%
05-31-02	11-30-01	7	06-01-02	1	1.686%

X = NUMBER OF MONTHS FROM MIDPOINT OF RYE TO 07/01/02
Y = NUMBER OF MONTHS FROM RED TO 07/01/02
FORMULA = 0.2594% * [X-(Y/2)]
ANNUAL RATE OF INFLATION = 3.113%

COST CENTER LIMITATIONS EFFECTIVE 07/01/01

COST CENTER	UPPER LIMIT
Administration	$15.78
Property	$12.32
Room & Board	$24.64
Health Care	$67.15 *

* = Base limit for a facility average case mix index of 1.00

INCENTIVE FACTORS EFFECTIVE 07/01/01

Level	Percentile Range Low	Percentile Range High	Per Patient Day Range Low	Per Patient Day Range High	Incentive Factor
NF	-0-	30th	$ -0-	16.26	$.50
	31st	55th	16.27	19.32	0.40
	56th	75th	19.33	21.85	0.30
	76th	100th	21.86	above	-0-

JUL 01 2001

OWNER/RELATED PARTY SALARY LIMITATIONS
ALL LEVELS OF CARE
EFFECTIVE 07/01/01

Job Classification	Salary Range(**)	Bed Size: 0-59	60-120	121+	0-99	100	Any Size
Administrator (*)	23	30,555					
	28		39,000				
	31			45,136			
Co-Administrator (*)	19	25,147					
	22		29,141				
	24			32,074			
Accountant (II)	24						32,074
Attorney (II)	31						45,136
Bookkeeper	15						20,696
Secretary (II)	15						20,696
Gen. Maint. & Repair Tech II	17						22,818
Physical Plant Supervisor I (1 or 2 Facilities)	23						30,555
Physical Plant Supervisor II (3 or More Facilities)	25						33,696
Cook	11						17,014
Food Service Supervisor II	17						22,818
Housekeeper/Laundry Worker	9						15,434
Director of Nursing (RN III *)	25				33,696		
Director of Nursing (RN IV *)	28					39,000	
Registered Nurse (RN II *)	22						29,141
Licensed Practical Nurse (LPN *)	18						23,941
LPN Supervisor (*)	20						26,416
Health Care Assistant (Nurse Aides)	12						17,888
Mental Health Aide	12						17,888
Physical Therapist II (*)	27						37,107
Physical Therapist Aide	13						18,782
Occupational Therapist II (*)	26						35,381
Speech Path./Audio. I. (*)	26						35,381
Activity Therapy Tech.	14						19,698
Activity Therapist I (*)	22						29,141
Social Worker (*)	22						29,141
Medical Records Administrator	24						32,074
Medical Records Technician	19						25,147
Central Office (3 or More Facilities)							
Chief Executive Officer	36						57,616
Chief Operating Officer	34						52,291
All Other Chief Officers	31						45,136

(*) License/Registration/Certificate Requirement

(**) Step 5 of the salary range has been used to set the limits.

OWNER/ADMINISTRATOR LIMITATION TABLE EFFECTIVE 07/01/01

Number of Beds	Total Bed Days	Maximum Owner/Admin Compensation	Limit PPD	F/Y	Amount	Cost of Living State Emp.
15	5,490	$19,683	$3.59	76	10,000	---
16	5,856	20,840	3.56	77	10280	2.800%
17	6,222	21,997	3.54	78	10537	2.500%
18	6,588	23,154	3.51	79	11301	7.250%
19	6,954	24,311	3.50	80	11781	4.250%
20	7,320	25,468	3.48	81	12617	7.100%
21	7,686	26,625	3.46	82	13248	5.000%
22	8,052	27,783	3.45	83	14109	6.500%
23	8,418	28,940	3.44	84	14426	2.250%
24	8,784	30,097	3.43	85	15147	5.000%
25	9,150	31,254	3.42	86	15933	5.190%
26	9,516	32,411	3.41	87	16411	3.000%
27	9,882	33,568	3.40	88	16575	1.000%
28	10,248	34,725	3.39	89	17238	4.000%
29	10,614	35,883	3.38	90	17755	3.000%
30	10,980	37,040	3.37	91	18021	1.500%
31	11,346	38,197	3.37	92	18021	0.000%
32	11,712	39,354	3.36	93	18111	0.500%
33	12,078	40,511	3.35	94	18202	0.500%
34	12,444	41,668	3.35	95	18407	1.125%
35	12,810	42,825	3.34	96	18591	1.000%
36	13,176	43,983	3.34	97	18591	0.000%
37	13,542	45,140	3.33	98	18777	1.000%
38	13,908	46,297	3.33	99	19059	1.500%
39	14,274	47,454	3.32	00	19250	1.000%
40	14,640	48,611	3.32	01	19250	0.000%
41	15,006	49,768	3.32	02	19683	2.250%
42	15,372	50,925	3.31			
43	15,738	52,083	3.31			
44	16,104	53,240	3.31			
45	16,470	54,397	3.30			
46	16,836	55,554	3.30			
47	17,202	56,711	3.30			
48	17,568	57,868	3.29			
49	17,934	59,025	3.29			
50	18,300	60,183	3.29	90th Percentile PPD Administrator & Co-Administrator Salary.		

CASE MIX INDEX TABLE EFFECTIVE 07/01/01

RUG-III GROUP	CODE	CMI
SPECIAL REHABILITATION		
REHAB VERY HI 14-18	RVC	4.07
REHAB VERY HI 8-13	RVB	3.34
REHAB VERY HI 4-7	RVA	3.19
REHAB HI 15-18	RHD	3.36
REHAB HI 12-14	RHC	2.74
REHAB HI 8-11	RHB	2.72
REHAB HI 4-7	RHA	2.51
REHAB MED 16-18	RMC	2.48
REHAB MED 8-15	RMB	2.04
REHAB MED 4-7	RMA	1.95
REHAB LO 12-18	RLB	1.54
REHAB LO 4-11	RLA	1.39
EXTENSIVE SERVICES		
EXTENSIVE 3	SE3	4.05
EXTENSIVE 2	SE2	2.36
EXTENSIVE 1	SE1	1.60
SPECIAL CARE		
SPECIAL CARE 17-18	SSC	1.44
SPECIAL CARE 14-16	SSB	1.29
SPECIAL CARE 7-13	SSA	1.21
CLINICALLY COMPLEX		
COMPLEX 17-18 D	CD2	1.26
COMPLEX 17-18	CD1	1.20
COMPLEX 11-16 D	CC2	1.13
COMPLEX 11-16	CC1	1.05
COMPLEX 6-10 D	CB2	1.07
COMPLEX 6-10	CB1	0.96
COMPLEX 4-5 D	CA2	0.94
COMPLEX 4-5	CA1	0.78

RUG-III GROUP	CODE	CMI
IMPAIRED COGNITION		
IMPAIRED 6-10 N	IB2	0.93
IMPAIRED 6-10	IB1	0.84
IMPAIRED 4-5 N	IA2	0.74
IMPAIRED 4-5	IA1	0.64
BEHAVIOR PROBLEMS		
BEHAVIOR 6-10 N	BB2	0.95
BEHAVIOR 6-10	BB1	0.83
BEHAVIOR 4-5 N	BA2	0.66
BEHAVIOR 4-5	BA1	0.59
REDUCED PHYSICAL FUNCTIONS		
PHYSICAL 16-18 N	PE2	1.02
PHYSICAL 16-18	PE1	0.98
PHYSICAL 11-15N	PD2	0.97
PHYSICAL 11-15	PD1	0.91
PHYSICAL 9-10 N	PC2	0.86
PHYSICAL 9-10	PC1	0.86
PHYSICAL 6-8 N	PB2	0.77
PHYSICAL 6-8	PB1	0.68
PHYSICAL 4-5 N	PA2	0.68
PHYSICAL 4-5	PA1	0.55

COMPILATION OF COST CENTER LIMITATIONS
EFFECTIVE 07/01/01

	BEFORE INFLATION					***AFTER INFLATION***				
	ADMIN	PLT OP	RM&BRD	HLTCR	TOTAL	ADMIN	PLT OP	RM&BRD	HLTCR	TOTAL
MEDIAN	13.00	6.18	17.82	50.66	88.41	13.72	6.54	18.95	53.72	93.68
MEAN	12.70	6.64	18.24	51.73	89.32	13.33	7.03	19.37	54.94	94.69
WTMN	12.80	6.57	18.24	52.31	89.92	13.44	6.94	19.38	55.56	95.32
# OF PROV	354					354				

COMPILATION OF ADMINISTRATOR, CO-ADMINISTRATOR AND OWNER EXPENSE - O/A LIMIT
EFFEC. 7/1/01

	ADMINISTRATOR		CO-ADMINISTRATOR		TOTAL ADMN & C0-ADMN		OWNER	
	TOTAL	PRD	TOTAL	PRD	TOTAL	PRD	TOTAL	PRD
HIGH	108,363	5.08	71,113	3.07	136,120	5.08	363,684	7.31
99th	95,626	4.39	71,113	3.07	104,554	4.59	363,684	7.31
95th	76,140	3.51	50,925	2.21	81,354	3.60	97,994	4.72
90th	64,075	3.22	46,075	2.20	67,724	3.29	84,208	4.53
85th	60,835	3.00	44,500	2.20	63,103	3.06	78,150	4.06
80th	57,400	2.88	43,219	1.90	59,088	2.92	70,139	3.07
75th	55,157	2.74	43,111	1.77	56,652	2.81	64,690	2.28
70th	53,589	2.66	41,162	1.72	54,525	2.69	52,015	1.74
65th	51,145	2.50	35,751	1.27	52,844	2.57	45,300	1.59
60th	48,885	2.40	35,451	1.24	50,848	2.45	37,378	1.51
55th	47,359	2.26	34,368	1.24	48,623	2.33	27,071	1.23
50th	45,917	2.12	33,488	1.16	46,840	2.20	21,157	0.96
40th	42,810	1.93	26,354	1.03	43,515	1.99	12,803	0.67
30th	39,803	1.74	23,664	0.85	40,105	1.79	9,395	0.47
20th	34,535	1.54	5,505	0.24	35,072	1.61	6,188	0.39
10th	21,535	1.29	1,377	0.05	22,696	1.33	2,040	0.19
1st	7,624	0.50	433	0.03	7,624	0.50	-1	0.00
LOW	2,281	0.20	433	0.03	2,281	0.20	-1	0.00
MEAN	46,028	2.21	28,870	1.17	47,594	2.27	39,369	1.65
WTMN	51,003	2.04	29,961	1.04	52,966	2.10	47,527	1.59
# of Prov	333		23		336		84	

COMPILATION OF LINE ITEM INPUTS TO INCENTIVE FACTOR
EFFECT. 7/1/01

	INCENTIVE AMOUNT
HIGH	58.06
99th	33.00
95th	27.84
90th	25.09
85th	23.96
80th	22.65
75th	21.85
70th	21.27
65th	20.32
60th	19.83
55th	19.32
50th	18.62
40th	17.77
30th	16.26
20th	14.41
10th	12.79
1st	9.42
LOW	8.82
MEAN	19.09
WTMN	19.01
# of Prov	356

STATE OF KANSAS

KANSAS DEPARTMENT ON AGING

NEW ENGLAND BUILDING
503 S. KANSAS AVE.
TOPEKA, KS. 66603-3404

PHONE (785) 296-4986
FAX (785) 296-0256

BILL GRAVES
Governor

Connie Hubbell
Secretary of Aging

June 22, 2001

«ADMIN_NAME», Administrator
«FAC_NAME»
«FAC_ADDRES»
«CITY», KS «ZIP»

Provider #: 104«PROV_NUM»01

Dear «ADMIN_NAME»:

We forwarded the per diem rate shown on the enclosed Case Mix Payment Schedule for the 1st Quarter FY 2002 (computer print-out) to our fiscal agent, Blue Cross/Blue Shield of Kansas. The rate is effective July 1, 2001. The payment schedule and rate reflect the cost center limitations, including the case mix adjustment in the Health Care cost center, inflation factors, owner/related party/administrator compensation per diem limitations, and incentive ranges.

Kansas Department on Aging (KDOA), administers the Medicaid nursing facility services payment program on behalf of SRS. The rate was calculated by applying the appropriate Medicaid program policies and regulations to the cost report (Form MS 2004) data shown on the enclosed payment schedule. Desk review adjustments to the cost report are shown on the enclosed Provider Adjustment Sheet, except transfers from one line to another, which are shown in the "Reason for SRS Adjustments" column of the schedule. (All related transfers in this column have the same key number.) **IF YOU HAVE QUESTIONS ABOUT DESK REVIEW ADJUSTMENTS, CALL THE NURSING FACILITY AUDIT MANAGER IN KDOA AUDIT SERVICES AT (785) 296-2535.**

For each nursing facility and nursing facility for mental health, the per diem rate for care shall not exceed the rate charged for the same type of service to residents not under the Kansas medical assistance program. If the private pay rate indicated on the agency register is lower, the Medicaid rate, beginning with its effective date, shall be lowered to the private pay rate reflected on the registry. The effective date of the private pay rate in the registry shall be the later of the effective date of the private pay rate or the first day of the following month in which complete documentation of the private pay rate is received by the agency. **SEE KANSAS ADMINISTRATIVE REGULATION (KAR) 30-10-18(b).**

If you disagree with the rate in the attached payment schedule, you have the right to request a fair hearing appeal in accordance with K.A.R. 30-7-64 et seq. Your written request for such an appeal should be delivered to or otherwise mailed so that it is received by the **Department of Administration, Office of Administrative Hearings, 2nd Floor, 610 West Tenth, Topeka, KS 66612** within 30 days from the date of this letter. (Pursuant to K.S.A. 77-531, an additional three days shall be allowed if this notice letter is mailed rather than hand delivered.) Failure to timely request or pursue such an appeal may adversely affect your rights on any related judicial review proceeding.

If you have questions regarding the Medicaid rate, other than those on desk review adjustments, write to Chris Chase or call her at (785) 296-0703. She can also be reached via electronic mail at Chrisc@Aging.state.ks.us.

Sincerely,

Dave Halferty, Senior Manager
Nursing Facilities and CARE Programs
Program and Policy Commission

DH:ckc
Enclosures

BILL GRAVES, GOVERNOR OF THE STATE OF KANSAS

KANSAS DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES

915 SW HARRISON STREET, TOPEKA, KANSAS 66612

JANET SCHALANSKY, SECRETARY

June 22, 2001

«ADMIN_NAME», Administrator
«FAC_NAME»
«FAC_ADDRES»
«CITY», KS «ZIP»

Provider #: 154«PROV_NUM»01

Dear «ADMIN_NAME»:

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If you have questions regarding the Medicaid rate, other than those on desk review adjustments, write to me or call at (785) 296-1482.

Sincerely,

Ron Challacombe, C.P.M.
Accounting and Contracts Team Leader

Enclosures

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12345678901234567890123 4

K A N S A S M E D I C A I D / M E D I K A N

CASE MIX SCHEDULE
1ST QRT 2002
PAGE 1

* * * * * * PROVIDER INFORMATION * * * * * *

PROVIDER NO.....

FACILITY NAME.....
ADDRESS.....
CITY/STATE/ZIP....
ADMINISTRATOR.....

REPORT YEAR END... 12/31/2000
FISCAL YEAR END... 12/31/2000

INFLATION FACTOR.. 6.037

CMI..... 0.65

BEDS AVAILABLE	PRIOR	CURRENT	%CHG
NURSING FACILITY.....	0	0	0.0
NF-MENTAL HEALTH.....	50	48	-4.0
TOTAL.....	50	48	-4.0
ASSISTED LIVING BEDS...	14	14	0.0
OTHER.....	0	0	0.0
BED DAYS AVAILABLE.....	19,276	19,520	1.3
INPATIENT DAYS.....	16,632	16,792	1.0
OCCUPANCY RATE.....	86.3	86.0	-0.3
MEDICAID DAYS.....	13,230	13,736	3.8
CAL DAYS IF APPL.....	0	0	
RES DAYS USED IN DIV...	16,632	16,792	

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* * * * * * RECAP OF RESIDENT RELATED EXPENSES AND RATE CALCULATION * * * * * *

	ADMIN	PLANT OPERATING	ROOM & BOARD	HEALTH CARE	TOTAL
RES RELATED EXP.....	199,576	103,726	224,087	640,924	1,168,313
COST PER RESIDENT DAY....	11.89	6.18	13.34	38.17	69.58
INFLATION.....	0.51	0.33	0.81	2.30	3.95
PPD COST BEFORE LIMITS...	12.40	6.51	14.15	40.47	73.53
PPD COST LIMITS.....MH	15.78	8.47	24.64	43.65	92.54
ALLOWED COST.....	12.40	6.51	14.15	40.47	73.53

		MH
ALLOWED COST.....		73.53
INCENTIVE FACTOR.....		0.40
REAL AND PERSONAL PROPERTY FEE.....		4.11
WAGE PASS THROUGH		0.00
MINIMUM WAGE ADJUSTMENT.....	07/01/1999	0.00
PER RESIDENT DAY RATE EFFECTIVE.....	07/01/2001	78.04
PRIVATE PAY RATE.....	07/01/2001	79.02

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* * * * * * EXPENSE STATEMENT * * * * * *

DESCRIPTION	LINE NO.	CURRENT YEAR REPORTED EXPENSE	PROVIDER ADJUSTMT	SRS ADJUSTMT	RESIDENT EXPENSE	PER DAY	PRIOR YEAR RESIDENT EXPENSE	PER DAY	% CHG	LINE NO.	REASON FOR SRS ADJUSTMENT
ADMINISTRATION											
SALARY-ADMIN	101	41,906	0	0	41,906	2.50	41,711	2.51	-0.40	101	
SALARY-CO ADM	102	0	0	0	0	0.00	0	0.00	0.00	102	
OTHER ADM SAL	103	20,908	0	803	21,711	1.29	26,223	1.58	-18.35	103	Note Attached
EMP BENEFITS	104	12,401	0	-607	11,794	0.70	13,336	0.80	-12.50	104	Note Attached
OFC SUP & PRINT	105	6,379	0	0	6,379	0.38	7,885	0.47	-19.15	105	
MGT CONSULTING	106	0	0	0	0	0.00	0	0.00	0.00	106	
OWN/REL PTY CMP	107	34,800	-8,218	-803	25,779	1.54	28,788	1.73	-10.98	107	Note Attached
CENTRAL OFC	108	59,705	8,374	0	68,079	4.05	68,606	4.12	-1.70	108	
PHONE & COMMUNI	109	9,366	0	0	9,366	0.56	6,656	0.40	40.00	109	
TRAVEL	110	1,387	0	0	1,387	0.08	1,519	0.09	-11.11	110	
ADVERTISING	111	2,192	-412	0	1,780	0.11	2,638	0.16	-31.25	111	
LICENSES & DUES	112	2,649	0	0	2,649	0.16	3,964	0.24	-33.33	112	
LEGAL/ACCTG DP	113	0	0	0	0	0.00	0	0.00	0.00	113	
INS EXCEPT LIFE	114	18,604	0	0	18,604	1.11	9,703	0.58	0.00	114	
INT EXCEPT R/E	115	1,331	0	0	1,331	0.08	530	0.03	166.67	115	
LEGAL	116	0	0	0	0	0.00	200	0.01	0.00	116	
OTHER	117	165	0	0	165	0.01	105	0.01	0.00	117	
OTHER	118	1,085	0	0	1,085	0.06	1,867	0.11	-45.45	118	
O/A LIMIT	119	0	0	-12,439	-12,439	-0.74	-11,954	-0.72	2.78	119	
TOTAL ADMIN	120	212,878	-256	-13,046	199,576	11.89	201,577	12.12	-1.90	120	
PLANT OPERATING											
R/E & PP TAXES	121	10,988	0	0	10,988	0.65	11,086	0.67	-2.99	121	
SALARIES	126	11,758	0	0	11,758	0.70	12,307	0.74	-5.41	126	
EMP BENEFITS	127	1,501	0	-73	1,428	0.09	1,514	0.09	0.00	127	Note Attached
OWN/REL PTY CMP	128	0	0	0	0	0.00	0	0.00	0.00	128	
UTILITIES	129	29,616	0	0	29,616	1.76	25,981	1.56	12.82	129	
MAINT & REPAIR	130	18,927	0	0	18,927	1.13	8,284	0.50	126.00	130	
SUPPLIES	131	22,222	0	0	22,222	1.32	22,425	1.35	-2.22	131	
SMALL EQUIPMENT	137	2,957	0	0	2,957	0.18	6,061	0.36	-50.00	137	
OTHER	138	5,830	0	0	5,830	0.35	4,289	0.26	34.62	138	
TOTAL PLANT OP	139	103,799	0	-73	103,726	6.18	91,947	5.53	11.75	139	
ROOM & BOARD											
EMP BENEFITS	141	13,649	0	-668	12,981	0.77	12,564	0.76	1.32	141	Note Attached
DIETARY-SAL	142	71,938	0	0	71,938	4.28	65,116	3.92	9.18	142	
OWN/REL PTY CMP	143	0	0	0	0	0.00	0	0.00	0.00	143	
CONSULTANT	144	1,655	0	0	1,655	0.10	2,167	0.13	-23.08	144	
FOOD	145	55,295	0	0	55,295	3.29	52,068	3.13	5.11	145	
SUPPLIES	146	2,938	0	0	2,938	0.17	4,313	0.26	-34.62	146	
OTHER	148	635	0	0	635	0.04	279	0.02	100.00	148	
LAUNDRY-LINEN-SAL	149	18,999	0	0	18,999	1.13	16,104	0.97	16.49	149	
LINEN - BEDDING	150	1,282	0	0	1,282	0.08	2,143	0.13	-38.46	150	
SUPPLIES	151	4,566	0	0	4,566	0.27	3,794	0.23	17.39	151	
OTHER	153	572	0	0	572	0.03	0	0.00	100.00	153	
HOUSEKEEPING-SAL	154	40,151	0	0	40,151	2.39	36,750	2.21	8.14	154	
SUPPLIES	155	10,533	0	0	10,533	0.63	10,402	0.63	0.00	155	
OTHER	158	2,542	0	0	2,542	0.15	2,074	0.12	25.00	158	
TOTAL RM & BOARD	159	224,755	0	-668	224,087	13.34	207,774	12.49	6.81	159	

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* * * * * * EXPENSE STATEMENT * * * * * *

DESCRIPTION	LINE NO.	CURRENT YEAR REPORTED EXPENSE	PROVIDER ADJUSTMT	SRS ADJUSTMT	RESIDENT EXPENSE	PER DAY	PRIOR YEAR RESIDENT EXPENSE	PER DAY	% CHG	LINE NO.	REASON FOR SRS ADJUSTMENT
HEALTH CARE											
NURSING-RN	161	124,597	0	0	124,597	7.42	132,735	7.98	-7.02	161	
LPN/LMHT	162a	144,705	0	0	144,705	8.62	113,282	6.81	26.58	162a	
LPN/LMHT	162b	0	0	0	0	0.00	0	0.00	0.00	162b	
OTHER NURSING	163a	149,339	0	0	149,339	8.89	141,101	8.48	4.83	163a	
OTHER NURSING	163b	54,812	0	0	54,812	3.26	44,879	2.70	20.74	163b	
OTHER NURSING	163c	0	0	0	0	0.00	174	0.01	0.00	163c	
EMP BENEFITS	164	57,214	0	-2,799	54,415	3.24	52,571	3.16	2.53	164	Note Attached
OWN/REL PTY CMP	165	0	0	0	0	0.00	0	0.00	0.00	165	
CONSULTANTS	166	0	0	0	0	0.00	0	0.00	0.00	166	
PURCH SERVICES	167	0	0	0	0	0.00	0	0.00	0.00	167	
SUPPLIES	168	23,024	0	0	23,024	1.37	24,406	1.47	-6.80	168	
OTHER	170	0	0	0	0	0.00	0	0.00	0.00	170	
THPY/OTHER SAL	171a	391	0	0	391	0.02	0	0.00	100.00	171a	
THPY/OTHER SAL	171b	70	0	0	70	0.00	70	0.00	0.00	171b	
THPY/OTHER SAL	171c	0	0	0	0	0.00	0	0.00	0.00	171c	
THPY/OTHER SAL	171d	0	0	0	0	0.00	0	0.00	0.00	171d	
THPY/OTHER SAL	171e	0	0	0	0	0.00	0	0.00	0.00	171e	
THPY/OTHER SAL	171f	0	0	0	0	0.00	0	0.00	0.00	171f	
OWN/REL PTY CMP	172	0	0	0	0	0.00	0	0.00	0.00	172	
PAT ACT/SOC WKR	173a	21,731	0	0	21,731	1.29	18,941	1.14	13.16	173a	
PAT ACT/SOC WKR	173b	21,488	0	0	21,488	1.28	18,455	1.11	15.32	173b	
PAT ACT/SOC WKR	173c	9,380	0	0	9,380	0.56	17,610	1.06	-47.17	173c	
PAT ACT/SOC WKR	173d	0	0	0	0	0.00	0	0.00	0.00	173d	
PAT ACT SUPPLS	174	20,533	0	0	20,533	1.22	20,941	1.26	-3.17	174	
OCCUP THERAPY	175	0	0	0	0	0.00	0	0.00	0.00	175	
MED RECORDS-CON	176	321	0	0	321	0.02	1,112	0.07	-71.43	176	
PHARM-CONSULTANTS	177	975	0	0	975	0.06	825	0.05	20.00	177	
SPEECH THERAPY	178	0	0	0	0	0.00	0	0.00	0.00	178	
PHYSICAL THERAPY	179	0	0	0	0	0.00	0	0.00	0.00	179	
CONSULTANT	180	41	0	0	41	0.00	0	0.00	0.00	180	
NURSING TRNG	181a	0	0	0	0	0.00	0	0.00	0.00	181a	
NURSING TRNG	181b	1,609	0	0	1,609	0.10	2,131	0.13	-23.08	181b	
RESIDENT TRANSP	182	6,366	0	0	6,366	0.38	3,876	0.23	65.22	182	
OTHER	183	7,127	0	0	7,127	0.42	7,596	0.46	-8.70	183	
OTHER	188	0	0	0	0	0.00	0	0.00	0.00	188	
TOTAL HLTH CARE	189	643,723	0	-2,799	640,924	38.17	600,705	36.12	5.68	189	
TOTAL ALLOWABLE	190	1,185,155	-256	-16,586	1,168,313	69.58	1,102,003	66.26	5.01	190	
OWNERSHIP											
INT-R/E MORTG	191	0	0	0	0	0.00	0	0.00	0.00	191	
RENT/LEASE	192	42,059	0	0	42,059	2.50	40,637	2.44	2.46	192	
LEASEHOLD IMPRV	193	0	0	0	0	0.00	0	0.00	0.00	193	
DEPRECIATION	194	7,924	7	0	7,931	0.47	3,833	0.23	104.35	194	
TOTAL OWNERS	195	49,983	7	0	49,990	2.98	44,470	2.67	41.80		

REAL AND PERSONAL PROPERTY FEE COMPONENT

EFF DATE	RES DAYS	MTG INT	RENT/LEASE	AMORT	DEPR	TOTAL	PPD	PROP ALLOW	VALUE FACTOR	PROP FEE
07/01/1986	28,590	28,459	681	0	62,442	91,582	3.20	3.85	0.26	4.11