
**INSERT
STATE
ASSOCIATION
LOGO**

**Senior Housing and
Continuing Care Retirement Community
Operations Benchmark Survey**

2013

(Based on 2012 Financial Data)

Prepared for
EXAMPLE REPORT - DATA NOT VALID



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Benchmarking Survey

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INTRODUCTION

This year's benchmarking survey for the members of the _____[STATE ASSOCIATIONS]_____. Thus, participants have the benefit of comparing their operations to a large pool of their regional peers. The information assembled for this report is based on each respondent's response to a series of questions based on the participant's most recent fiscal year. The report is designed to provide you with comparable data for benchmarking your organization with other similar organizations.

With the changes facing senior housing and continuing care retirement communities on such a regular basis and current economic challenges, it is imperative that each organization understands its cost structure and how it relates to other organizations of similar composition. Key elements of the report include:

- A participant data questionnaire with basic embedded directions and figure/math checks to heighten both the consistency of data that has been submitted by participants and to provide basic data checks to improve the accuracy of self-reported data.
- A report layout that includes an increased number of metrics and back schedules layout by department that allows the comparison of a variety of operating metrics relative to that department.
- An exhaustive "Excel" engine calculating the various operating ratios in order to enhance the tracing of input data to output data to improve the quality of output and ability to modify in the future as directed by the participants.
- A "cost allocation" section that allocates support service costs (dietary, housekeeping, laundry, maintenance, administrative, etc.) to each level of care (ILU, AL, and NSG) in order to estimate a "cost by level of care" – a potentially useful tool in analyzing the relationship between the costs of providing services and the fees generated by those services.

DATABASE BACKGROUND

The information assembled for this report is based on participant's completion of the input forms. Upon their completion and submission, the form was used to draft an initial benchmark report which was reviewed by the participant and scanned by CliftonLarsonAllen prior to finalizing the database. CliftonLarsonAllen did not perform any due diligence on the information provided by participants.

DATABASE CONSTITUENTS

There were a total of ____ survey respondents whose data is included in the benchmark report. While comparing your facility to the benchmarks, it is important to note the database constituents. The following table conveys the approximate percentage of each type of participant:

State:		Location ⁽¹⁾ :	
		Urban	
		Suburban	
		Rural	
Contract Type ⁽²⁾ :		No. of ILUs ⁽³⁾ :	
Type A		< 100	
Type B		101 - 200	
Type C		201 - 300	
Combination		> 300	

Notes:

- (1) The following is the definition of the geographic regions:

Rural – defined as those areas with populations less than 50,000

Suburban – defined as those areas with populations between 50,000 and 200,000

Urban – defined as those areas with populations greater than 200,000

- (2) The following is the definition of the contract types:

Type A – Extensive or Life Care contracts that typically include entrance fees and monthly payments that do not increase substantially as the resident moves through levels of care.

Type B – Modified contracts that often have lower monthly fees than Type A contracts with a limited portion of the health care services provided at the initial rates. Health care monthly fees typically increase after a set period of time.

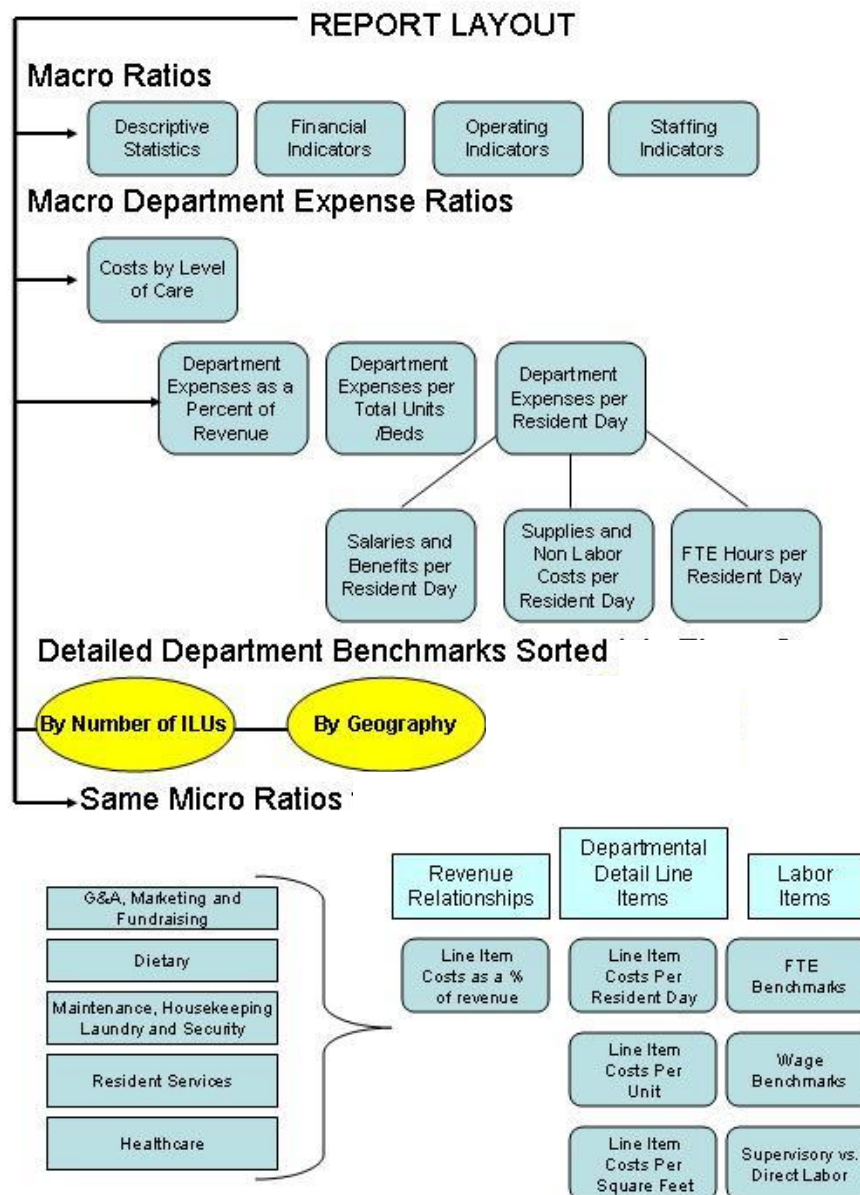
Type C – Fee-for-service contracts that require the resident to pay market rates for all health-related services on an as-needed basis.

- (3) Based on the number of independent living units on the campus.

REPORT LAYOUT

As with the previous report, this year's report contains a variety of different ratios so that relationships between data points and results can be viewed differently. In fact, the volume of ratios may seem overwhelming. However, efforts have been made to provide different "looks" for ratios such that a higher level of understanding may be obtained.

The following summarize the general structure of the report and may be useful to understand the general layout of the data and help the users navigate through the report.



The Macro section presents various ratios, graphs and descriptive statistics that depict the current composition of the benchmark participants. This section is segregated into the following categories:

- **Descriptive Statistics:** Provides a summary comparison for the median age, cost and square footage for each participant vs. all the facilities in the database
- **Operating Indicators:** Provides a variety of operating statistics such as occupancy, rate increases, etc.
- **Staffing Indicators:** Provides a variety of staffing related ratios.
- **Costs by Level of Care:** Provides an estimate of the costs for independent living, assisted living and nursing after allocations of all overhead and support service departments to each level of care. Departmental costs for each facility were allocated using consistent methodology to each level of care based on square footage, meals, etc.
- **Department Expense Summary:** Provides a departmental comparison of a participant's facility vs. all the facilities in the database.

The Micro section includes a large number of detailed operating statistics ranging from an entire department benchmark to line items within a department. These detailed statistics are categorized into major groupings to facilitate the comparison of a participant's data against different benchmarks. The groupings are:

- Group I - Summary Operations Benchmark Data *Sorted by Number of Independent Living Units*
- Group II - Summary Operations Benchmark Data *Sorted by Geographic Location*

The only difference between the data presented in each group relates to how it is summarized (i.e., by number of independent living units or region).

INTERPRETING RESULTS

Each metric derived from the benchmark data is presented as a median for the grouping of facilities that generated the value; therefore, amounts in the benchmark data will not foot since each of the values making a whole will be from a variety of facilities (median values). In contrast, the facility specific data will foot since each value represents a part of the whole.

As with any survey, or benchmark tool, we caution you when interpreting the results and benchmarking your organization with the median data. Benchmarks can be:

- a useful tool in analyzing a provider's strengths and weaknesses;
- valuable in identifying trends;
- helpful in identifying unusual operating results; and,
- useful for illustrating best practices.

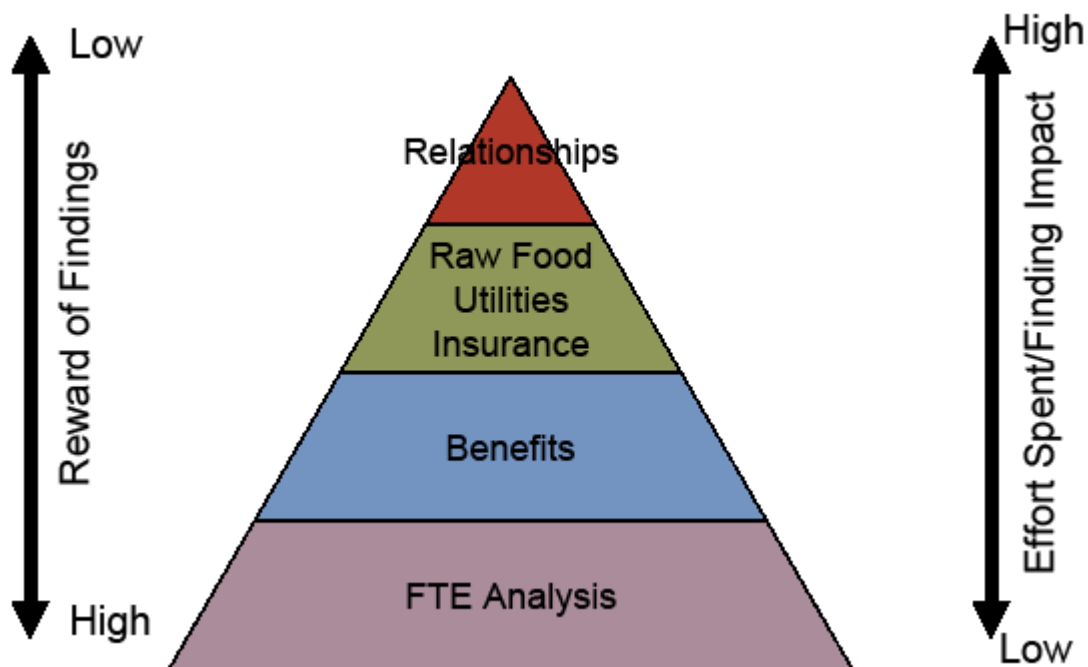
Benchmarking also has inherent limitations:

- Benchmarking is not an exclusive tool to be used in isolation;
- The interpretation of a participant's ratios may be distorted due to variations in the way data has been reported in the benchmarking survey by either the participant or other participants; and
- There may be other factors that impact operating philosophies at participant's organizations that must be factored in the analysis.

It must be noted that the data that each participant submits is self-reported; as such, one would expect higher reliance in certain ratios versus others. For example, the benchmark that aggregates all administrative, marketing and fundraising costs into one data point and then presents the median is likely to have less variation than a particular line-item within each of these departments.

Participants should be urged to first consider the results for the aggregate group of participants (usually noted as a "Total" column) versus the results based on the various groupings (for example, data sorted by number of independent living units). As the data is sorted, the number of participants per sorted group declines, and the medians may not be as representative of the survey results as the "Total" column data.

If you are comparing your facility to the medians for the purpose of finding any opportunities, the following illustration conveys our suggested use of your time versus the monetary reward of the findings.



* * * * *

On a final note, we would like to remind participants that benchmark data is just that, data. The process of converting data to useful information is based on each respondent's ability to create a process that is conducive to the evaluation of the data. Therefore, benchmark data is never conclusive, but rather, is one of the catalysts for meaningful analysis.

We are very interested in your questions, comments or suggestions and encourage you to contact us to improve this tool in the coming years. Thank you for your interest and support. It was a pleasure serving the _____[STATE ASSOCIATIONS]_____and their member organizations.

Very truly yours,

CliftonLarsonAllen LLP

REVENUE AND EXPENSE CATEGORY DESCRIPTIONS

Employee benefits and payroll taxes are not included in the separate departmental data. Rather, these expenditures are shown as a separate expense category. Department head salaries have been included in their respective department.

Net Resident Service Revenue

Excludes amortization of entrance fees, other resident service revenue, unrestricted contributions and releases from temporary restrictions, investment income, unrealized gains/losses on investments, and other non-operating revenue.

General and Administration

Includes telephone, management consulting fees, office supplies, bad debts, insurance, administrative salaries including the administrator and assistant administrator, business office, front desk and human resources.

Marketing

Includes marketing salaries and purchased services as well as supplies and advertising costs to include yellow page ads.

Fundraising and Development

Includes fundraising and development salaries, purchased services and other fundraising/development costs.

Security

Includes security salaries, security purchased services and supplies as well as other security department expenses.

Nursing

Includes all nursing related costs and purchased services, nursing administration salaries and nursing supplies.

Therapy

Includes all therapy and ancillary service salaries, supplies and purchased services.

Resident Services

Includes social service, activity and chaplain salaries, purchased services and supplies.

Dietary

Includes all dietary salaries and purchased services, food costs, supplies and nutritional supplements.

Laundry

Includes laundry salaries, purchased services and supplies.

Housekeeping

Includes housekeeping salaries, purchased services and supplies.

Plant Operations

Includes plant operation and maintenance salaries and purchased services, utilities, repair and maintenance expenses, equipment and facility lease expense, property taxes and other plant operation and maintenance supplies.

Fringe Benefits

Includes payroll taxes, health insurance, workers compensation insurance, life and disability insurance and other employee benefits.

Descriptive Statistics

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Median Age of Facilities in Years

Year		Median Age	Facility Specific Information
2012	Entire Facility	14.0	4.1
2011		12.0	

Median Historical Cost of Property, Plant and Equipment

Year		Median Historical Cost	Facility Specific Information
2012		\$ 59,595,007	\$ 112,382,897
2011		\$ 56,507,768	

Median Square Footage Per Level of Care

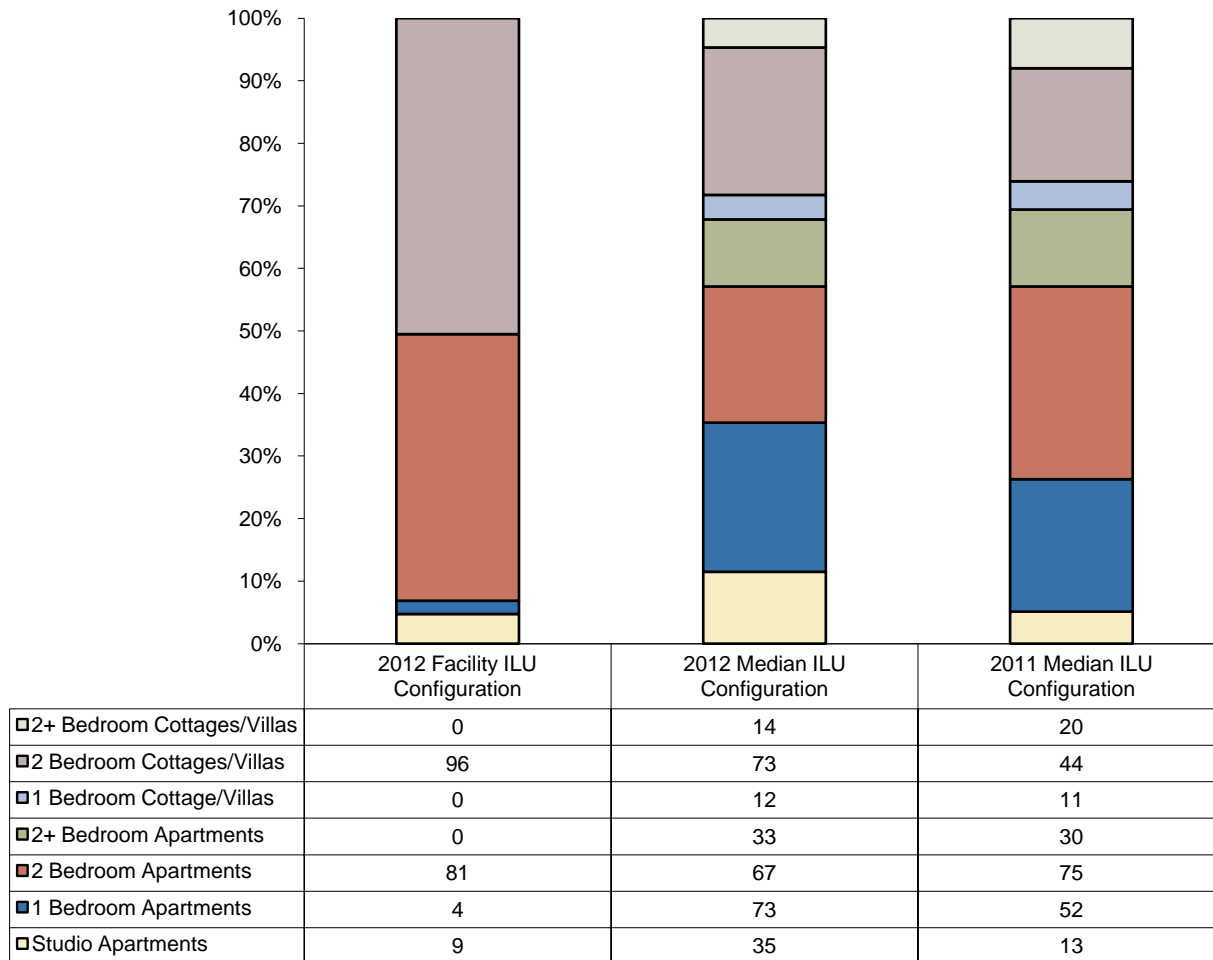
Year		Median Square Feet	Facility Specific Information
2012	Entire Facility	463,211	529,495
	Independent Living Facility	310,078	384,265
	Assisted Living Facility	47,430	18,826
	Nursing Home	34,126	11,404
	Community Center/Common A	60,649	115,000
	Other	10,928	

Descriptive Statistics

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Independent Living Unit Configuration

The following graph portrays facility and median composition of independent living units.



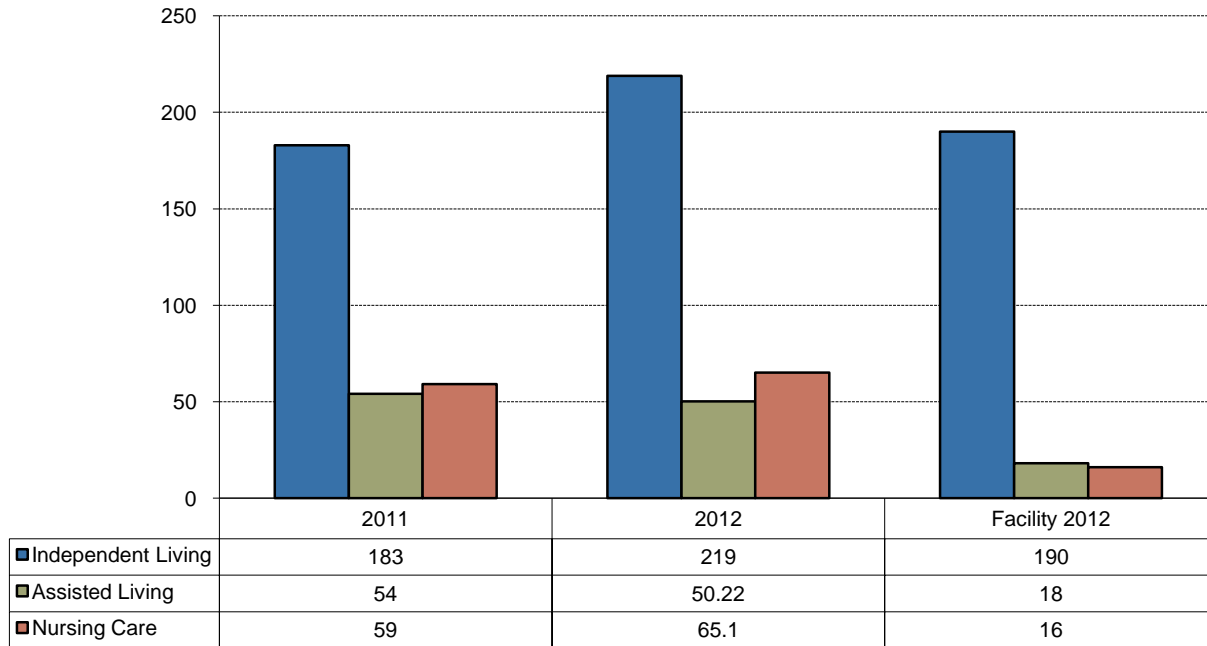
Descriptive Statistics

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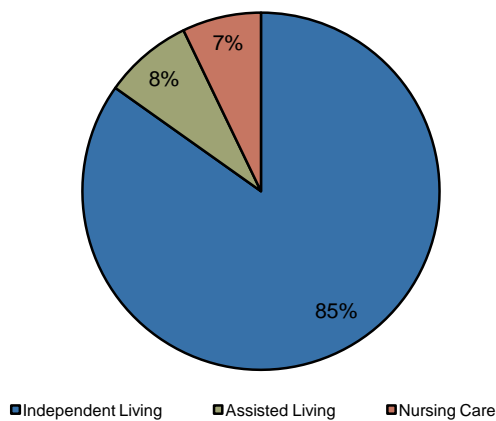
Unit/Bed Configuration by Level of Care

The following graphs portray facility and median composition of units/beds per level of care.

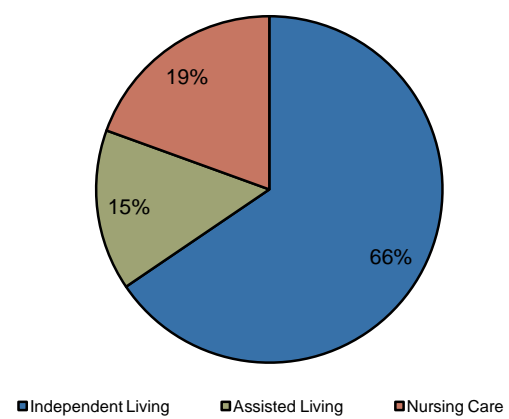
Median Number of Units/Beds per Level of Care



Facility Unit Configuration by Level of Care



Median Unit Configuration by Level of Care

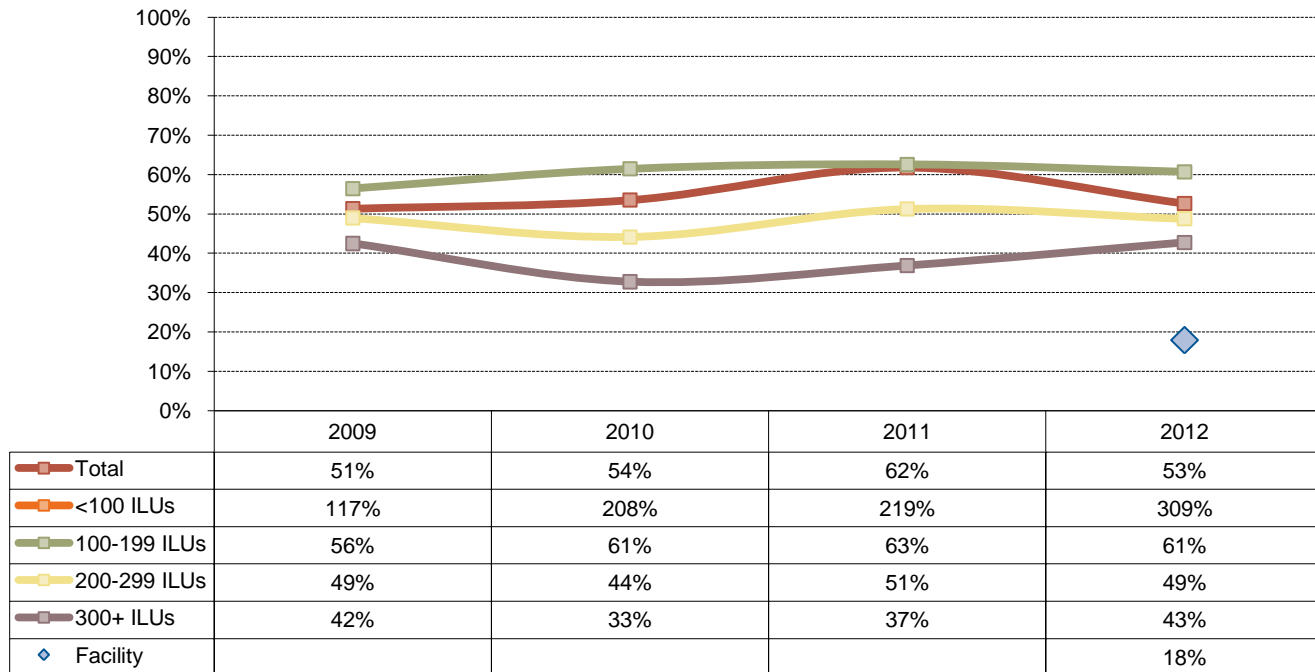


Descriptive Statistics

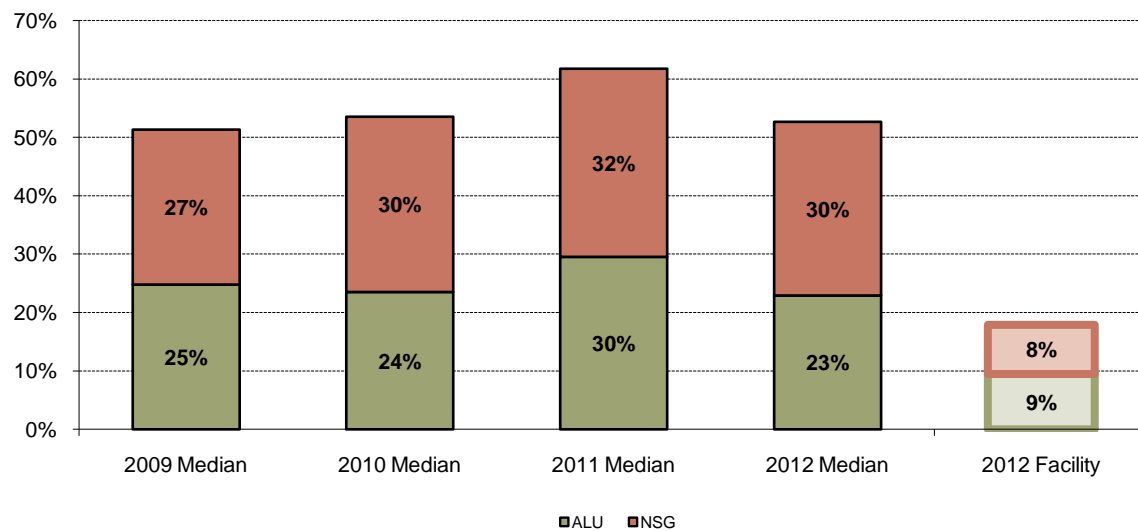
Prepared for EXAMPLE REPORT - DATA NOT VALID

The following graphs represent the composition of health care units (assisted living and nursing) as a percent of independent living units. As a general rule, many CCRCs plan to optimize the number of health care beds based on the needs of the independent living residents. As the survey data indicates, however, the participants tend to have a large component of health care units.

Median Percentage of Health Care Units to Independent Living Units



Median and Facility Specific Health Care Units to Independent Living Units



Financial Indicators
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Key Financial Ratios

	Facility	Median	CCAC ⁽¹⁾ Medians					
			Type A Contract		Type B Contract		Type C Contract	
			Single Site	Multi-Site	Single Site	Multi-Site	Single Site	Multi-Site
Profitability								
Operating Margin Ratio	-80.8%	1.9%	1.8%	0.6%	1.6%	-0.6%	2.4%	6.2%
Operating Ratio	160.7%	91.5%	100.6%	102.1%	97.9%	96.5%	96.0%	91.2%
Total Excess Margin Ratio	-80.7%	3.0%	3.6%	2.7%	5.2%	4.6%	3.6%	5.5%
Net Operating Margin Ratio	-22.3%	5.0%	5.5%	1.0%	11.5%	8.1%	8.5%	13.5%
Liquidity								
Days Cash on Hand	85	201	364	275	254	311	233	247
Unrestricted Cash & Inv. To LT debt	4.9%	38.6%	47.5%	48.4%	58.1%	50.1%	52.1%	55.5%

⁽¹⁾ From 2012 Financial Ratios & Trend Analysis of the CARF-CCAC Accredited Organizations ,
CARF-CCAC, ParenteBeard LLC, & Ziegler

Top Variances from Population EXAMPLE REPORT - DATA NOT VALID

The following analysis was created by:

- 1) Collecting and organizing all participant data by question
- 2) By question, identifying the facility's largest standard deviations from participants
- 3) Selecting those standard deviations considered to be positive and negative

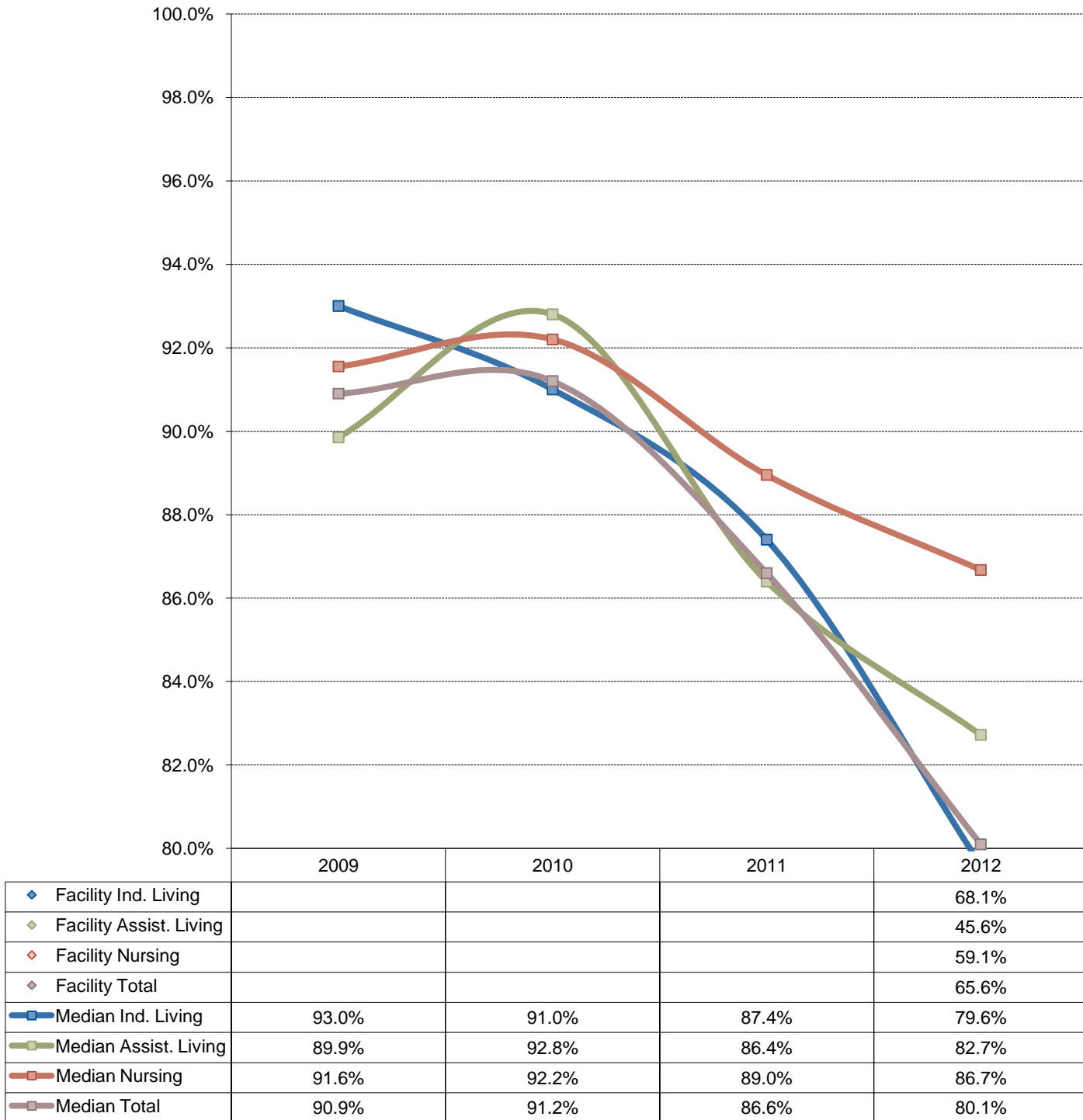
Due to the analysis being purely statistical, there may be some variances for reason, and obvious, to participants (eg: Dining FTE's being less than peers, which is due to management contracting dining).

	<u>Facility</u>	<u>Median</u>	<u>Variance</u>	<u>Percentage</u>
Top Positive Variances from Peers				
1) Total Excess Margin Ratio	(0.81)	0.03	(0.84)	-2833.1%
2) Paid Salary PercentageMarketing	0.46	0.93	(0.47)	-50.6%
3) Nursing Hours per Nursing Resident DaysLPNs	0.04	0.87	(0.83)	-95.1%
Top Negative Variances from Peers				
1) Nursing Hours per Nursing Resident DaysRNs	2.83	0.37	2.46	667.9%
2) Costs per Unit/Bed:Marketing Supplies and Other	1,195.26	74.54	1,120.72	1503.4%
3) Salaries and Purchased Servcies per Unit/Bed: Total Marketing Salaries	2,533.94	469.35	2,064.59	439.9%

Operating Indicators

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Occupancy Percentage



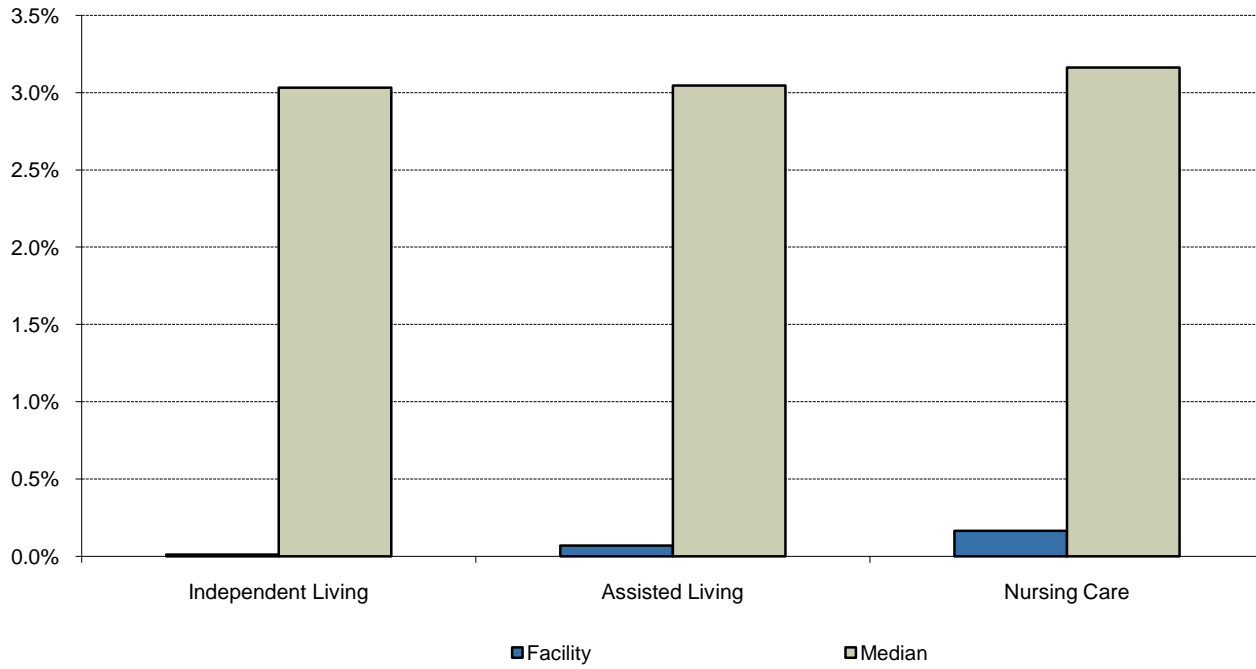
$$\text{Occupancy Percentage} = \frac{\text{Total Annual First Person Resident Days}}{(\text{Available Units} * 365)}$$

Operating Indicators

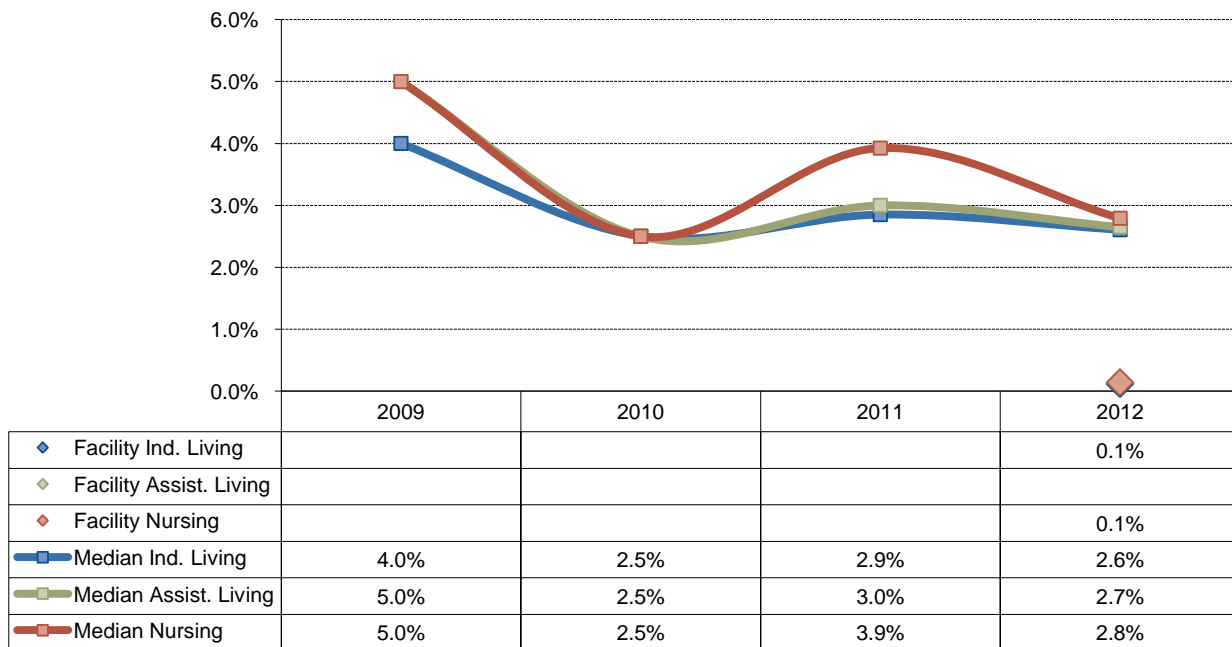
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Monthly Service Fee Increases

Five-year Annual Average Monthly Service Fee Increases



Service Fee Increases by Level of Care

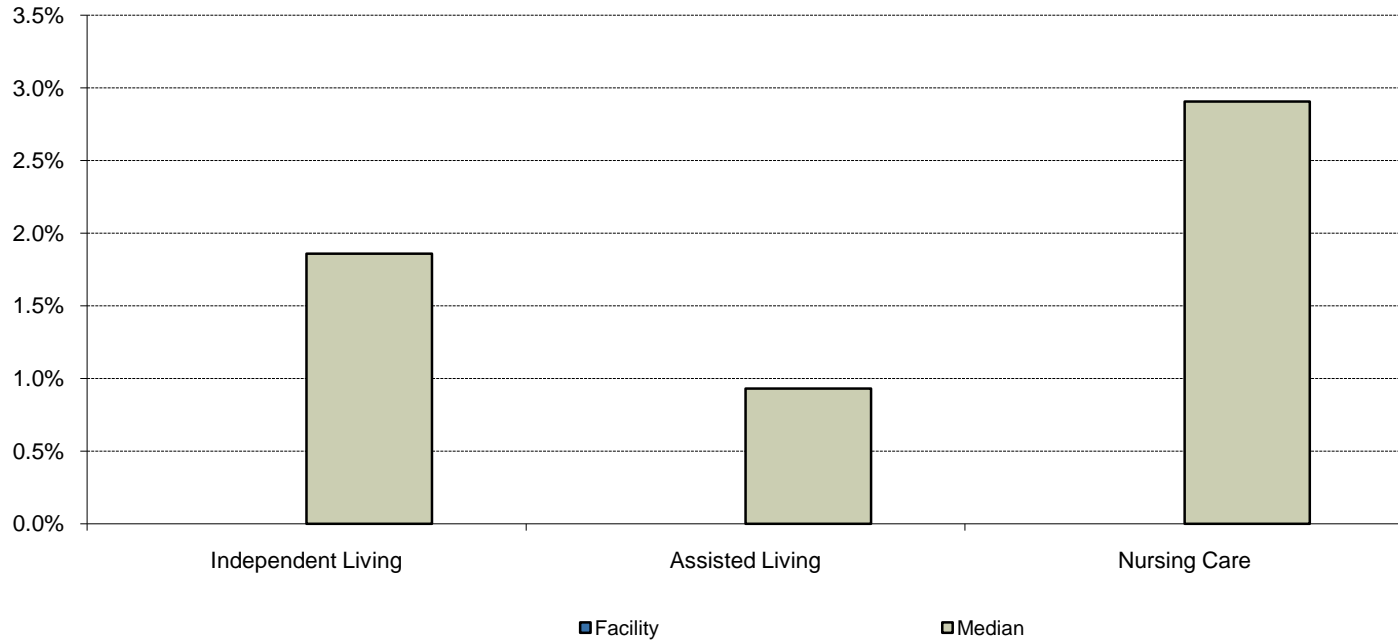


Operating Indicators

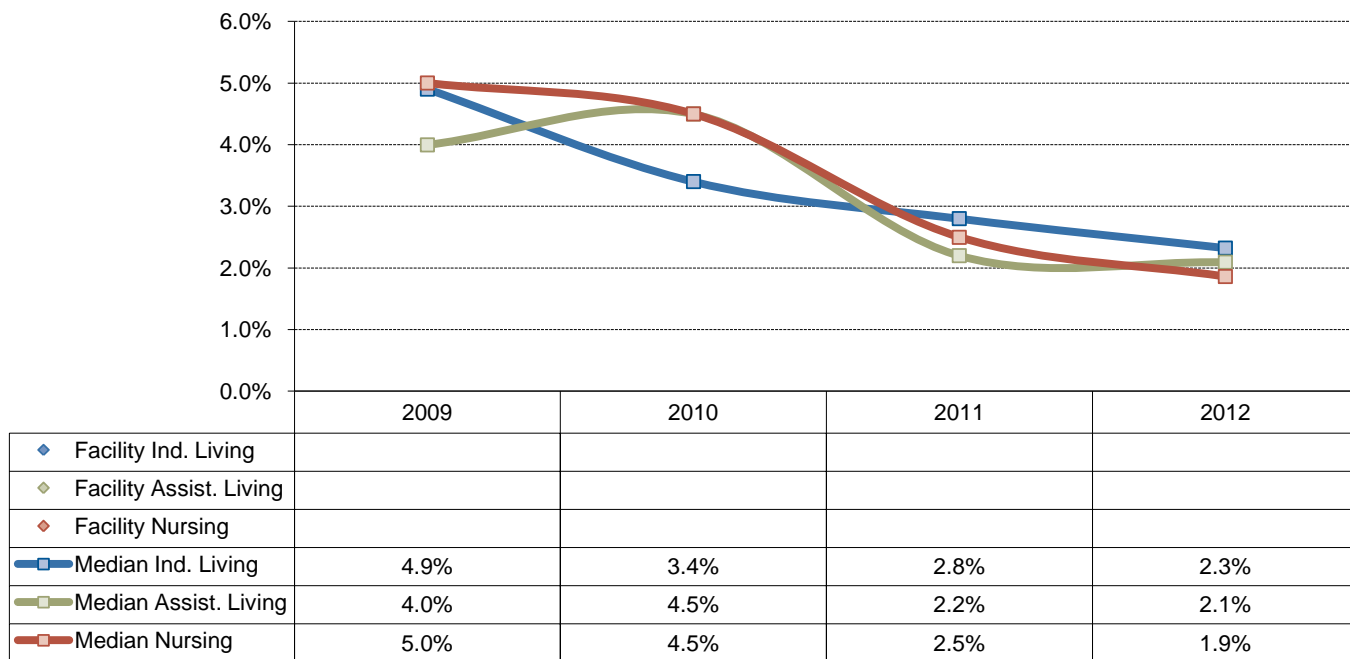
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Entrance Fee Increases

Five-year Annual Average Entrance Fee Increases



Entrance Fee Increases by Level of Care



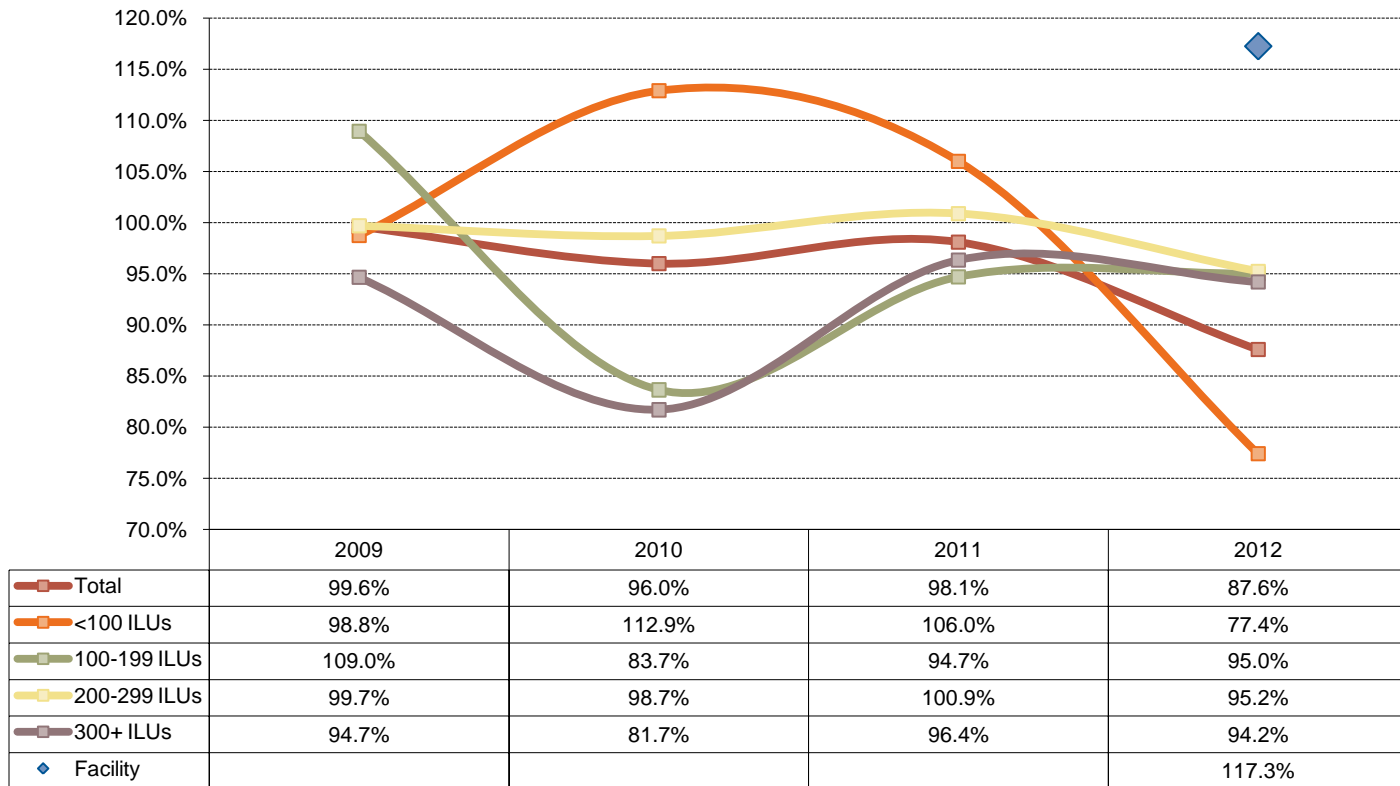
Operating Indicators

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The following graph represents:

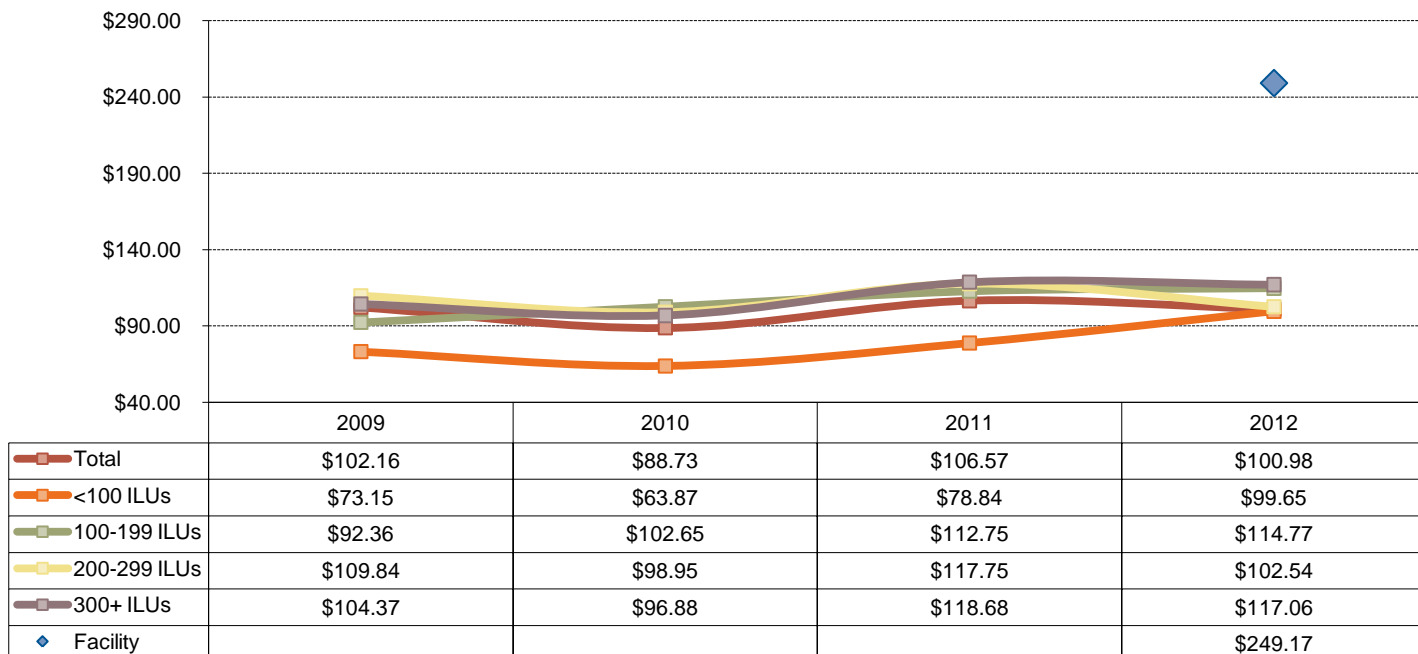
$$\frac{\text{Net Resident Service Revenue (Does Not Include Entrance Fee Amortization)}}{\text{Operating Costs (Does Not Include Depreciation, Amortization, and Interest Expense)}}$$

Median Operating Costs as a Percent of Net Resident Service Revenue



The following graph represents total health care costs divided by total health care days.

Median Health Care Costs per Health Care Resident Day

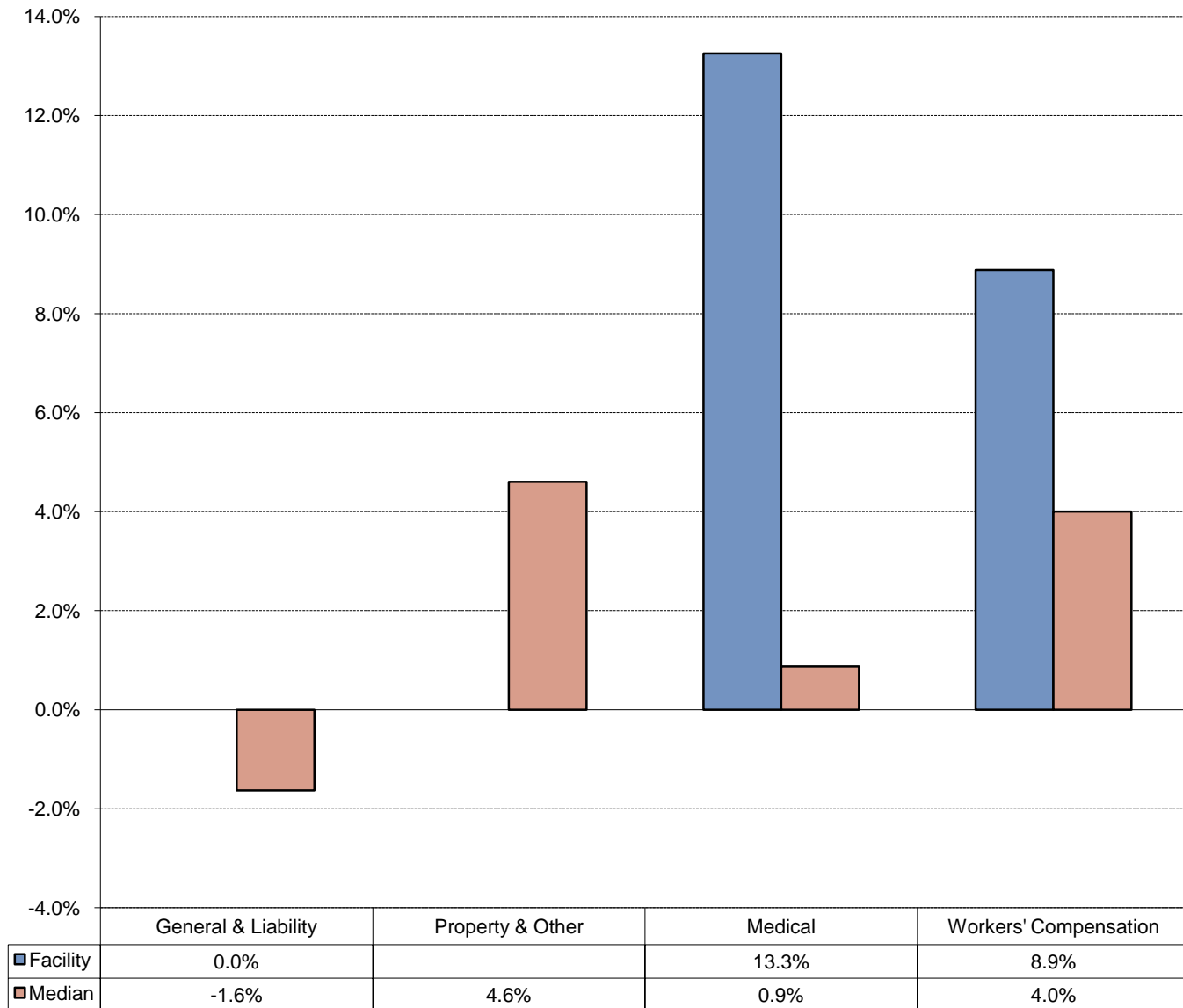


Operating Indicators

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The following graph conveys the median percentage changes in insurance costs from the prior year.

Percent Change in Insurance Costs

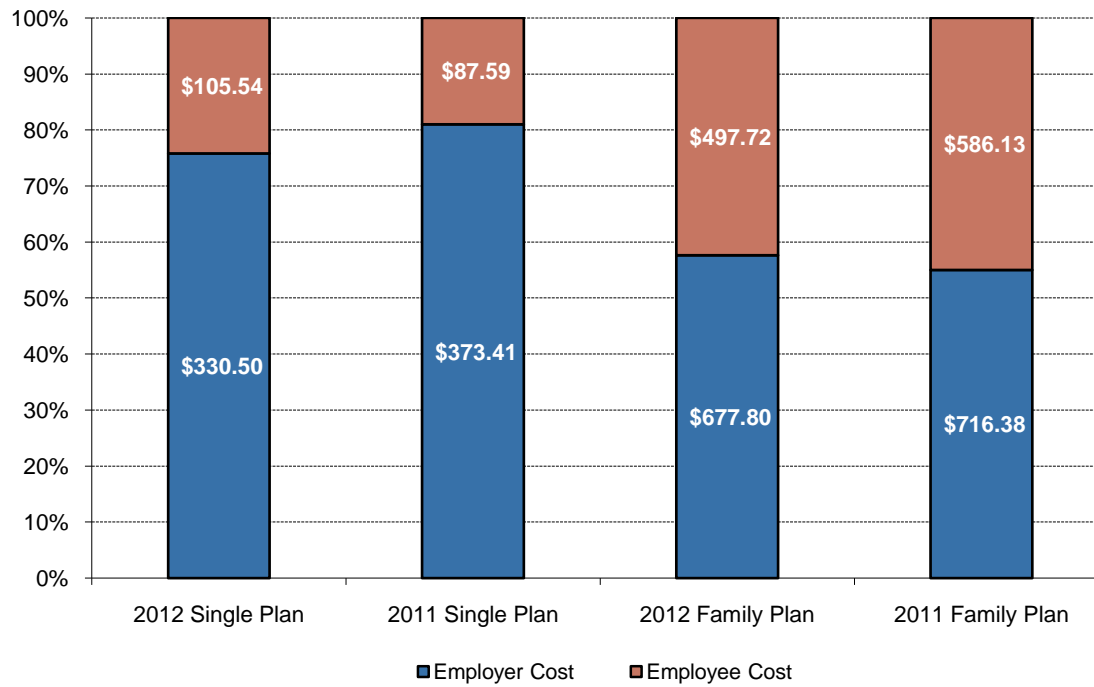


Operating Indicators

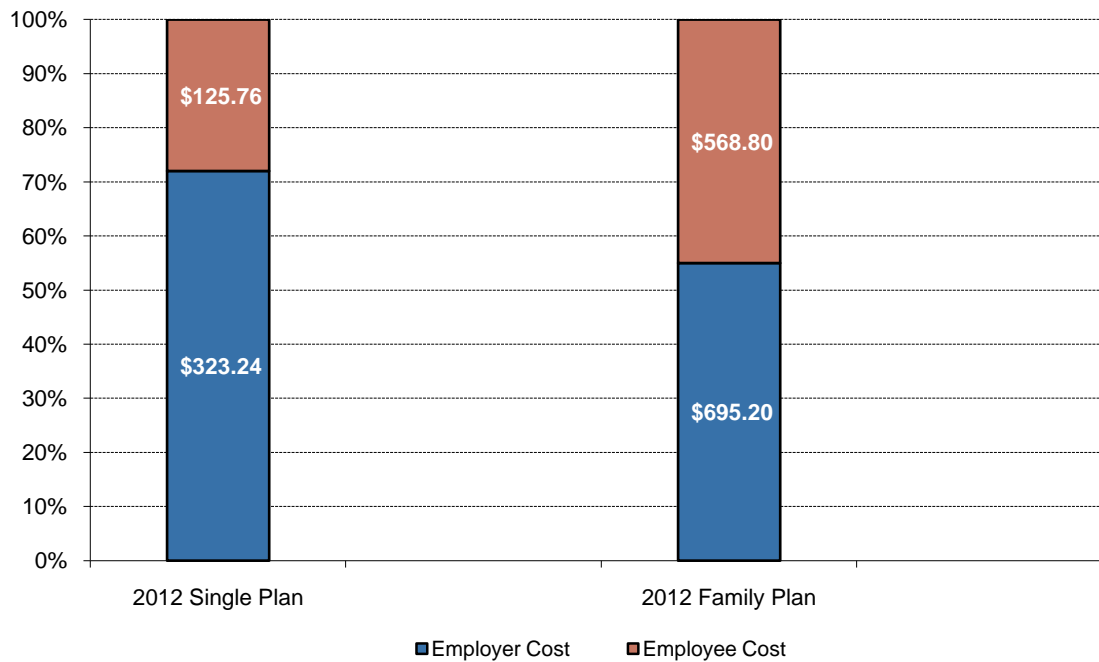
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Monthly Medical Insurance Cost

Median



Facility

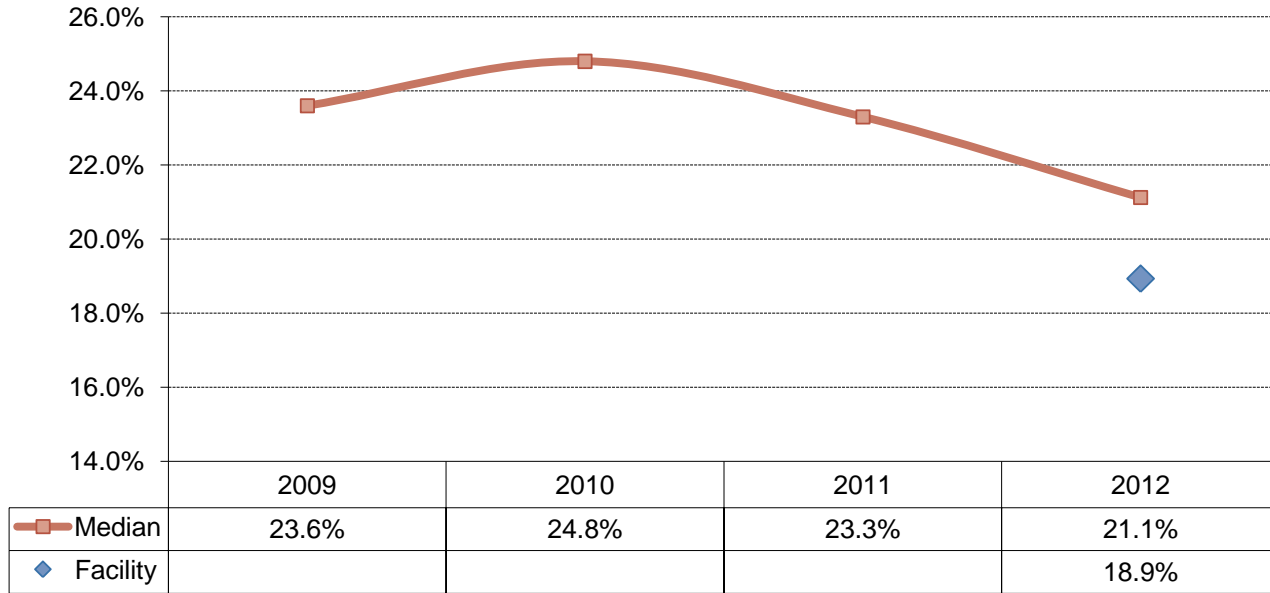


Staffing Indicators

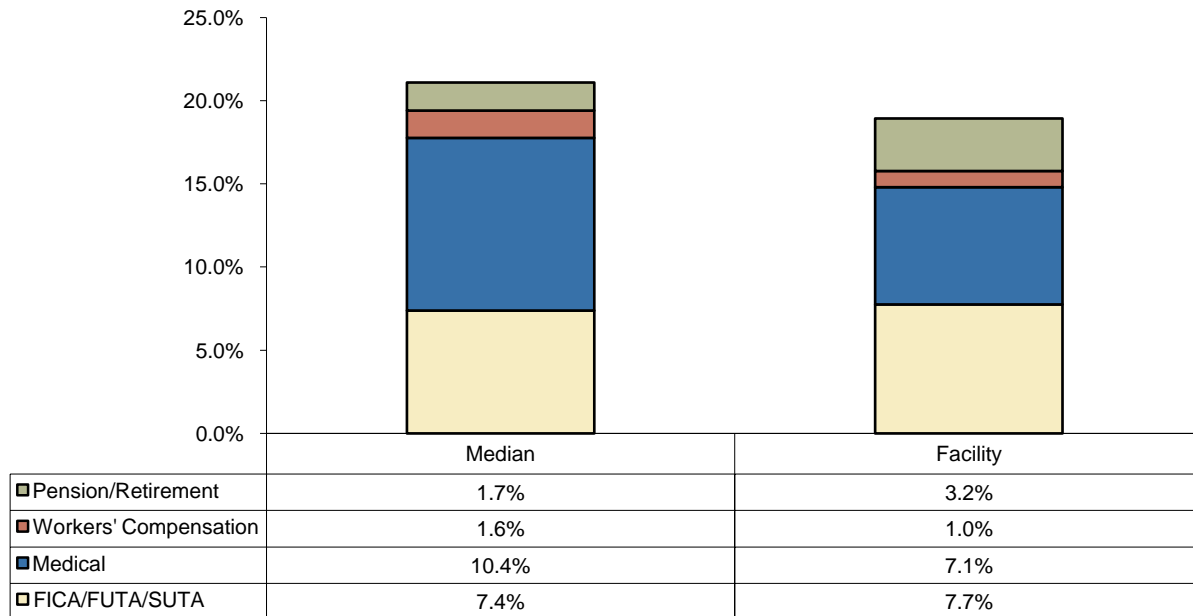
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Payroll Taxes and Benefits as a Percent of Wages

The following graph conveys payroll taxes and employee benefits as a percentage of total wages. Employee benefits include health insurance, workers' compensation, pension, other life/retirement insurance, and other benefits.



Type of Benefits as a Percent of Wages



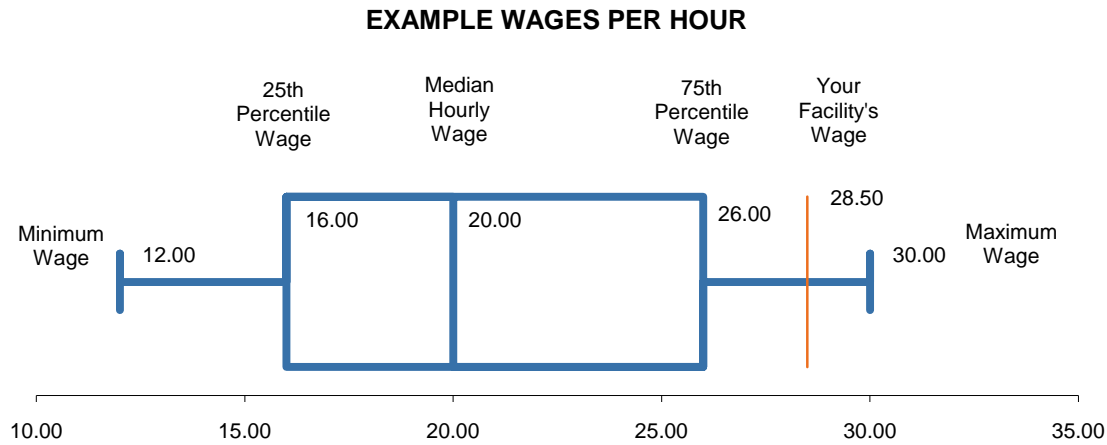
Staffing Indicators

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The following Staffing Indicators analysis utilizes statistical box-plots.

These allow you to quickly assess your facility in relation to the other participants.

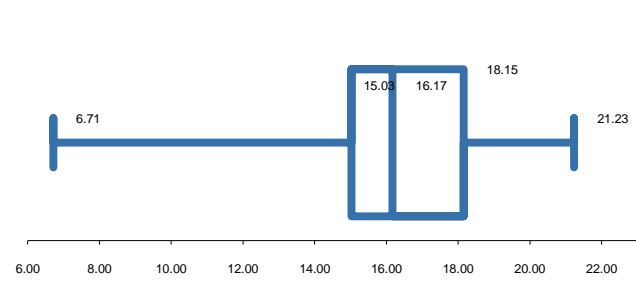
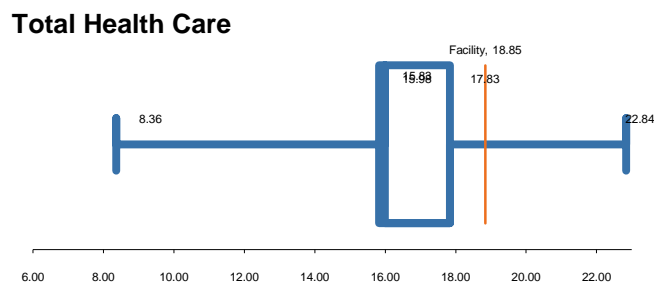
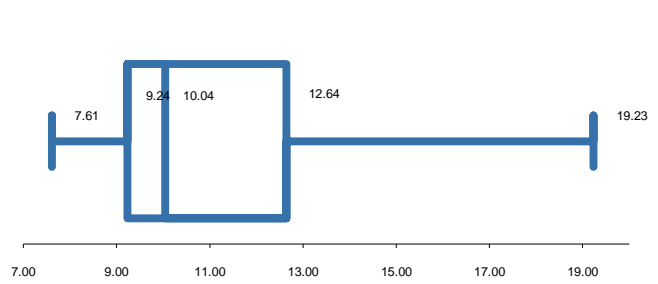
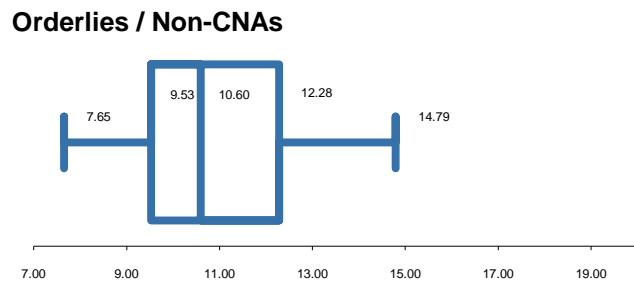
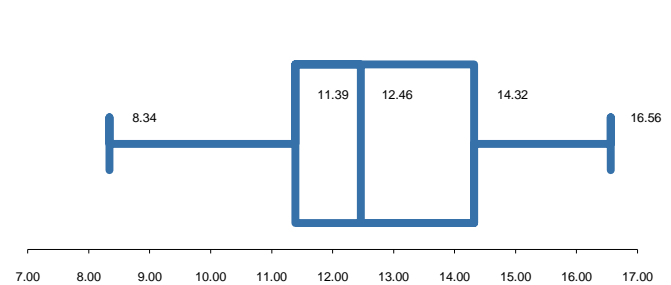
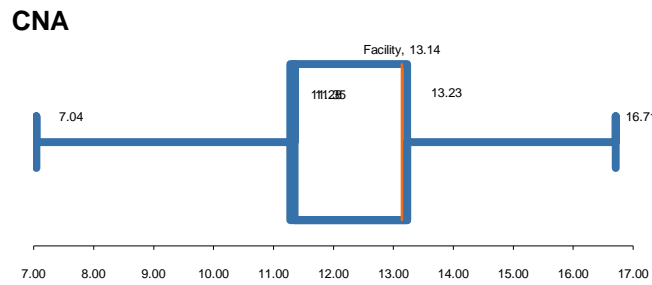
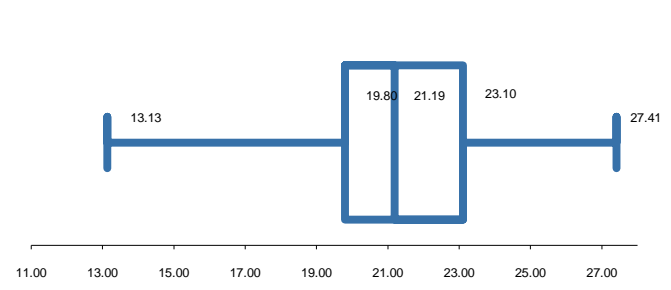
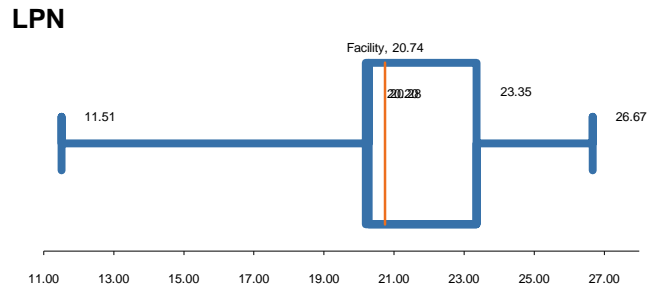
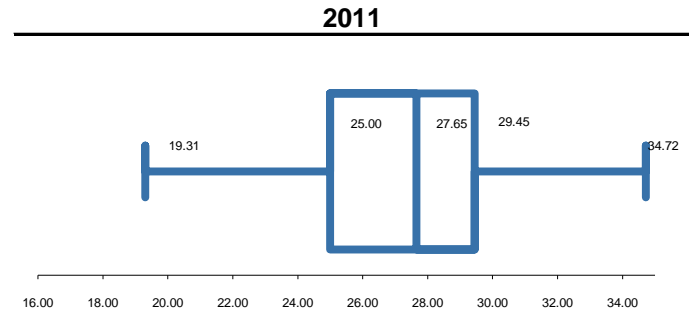
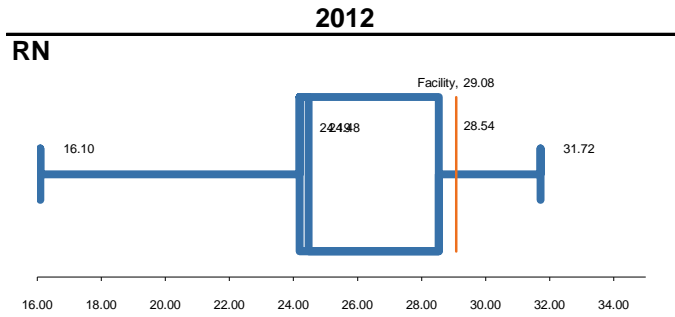
The following is an example of information conveyed in a box plot:



Staffing Indicators

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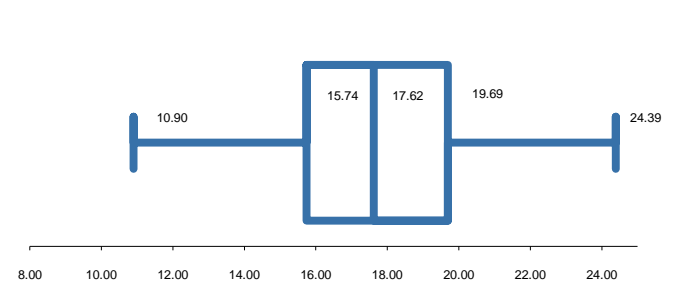
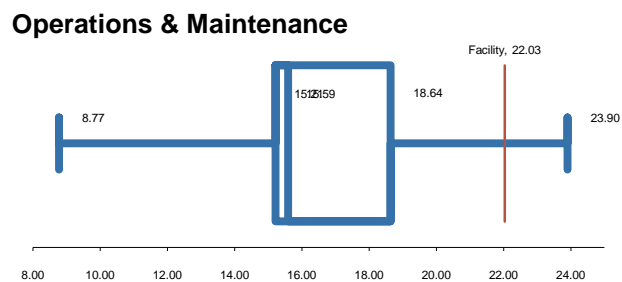
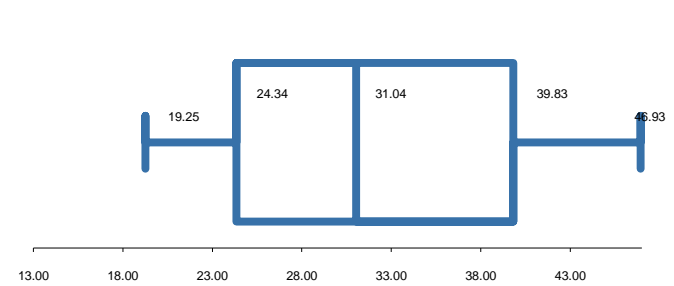
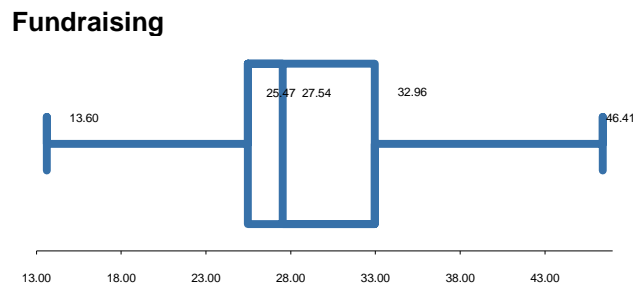
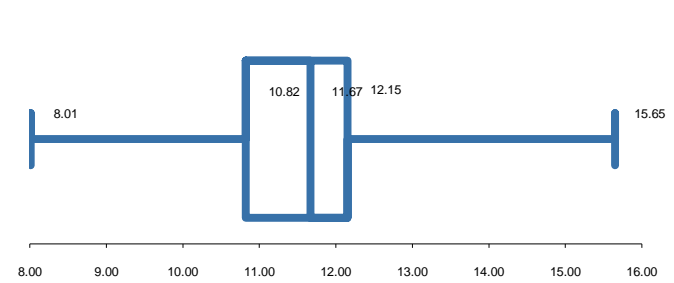
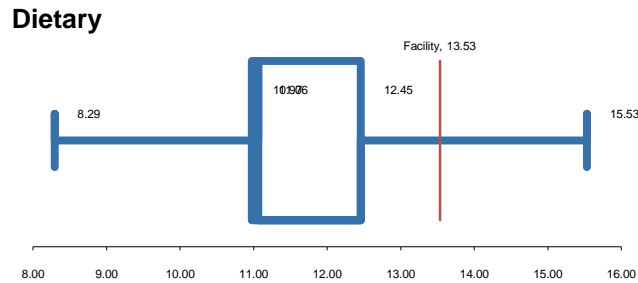
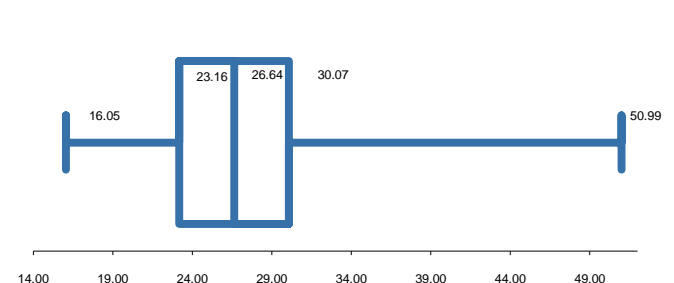
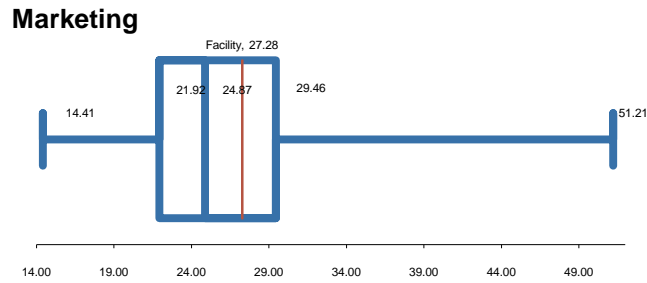
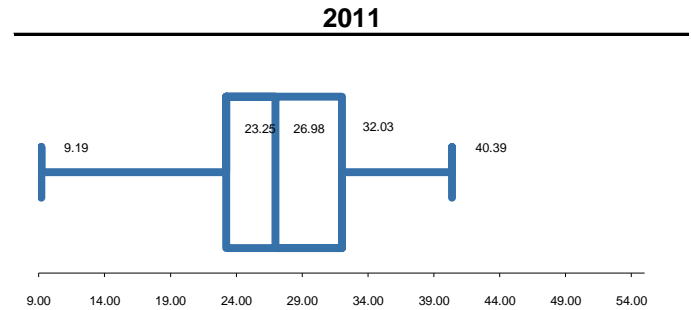
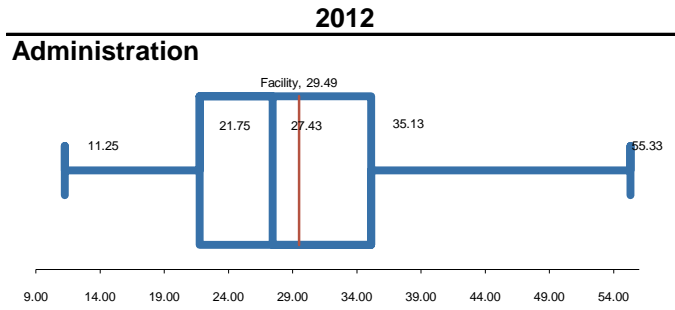
Health Care: Wages per Hour



Staffing Indicators

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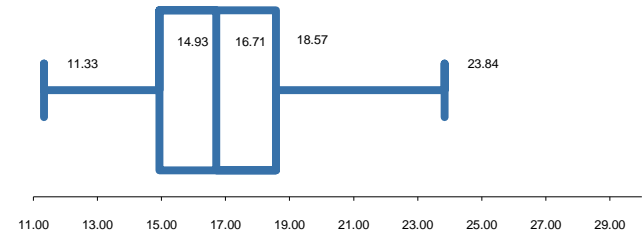
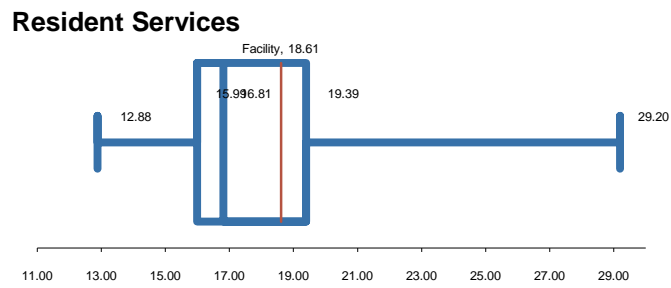
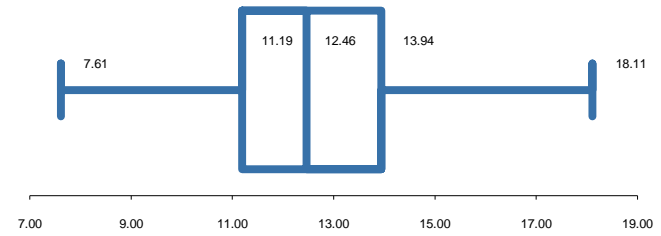
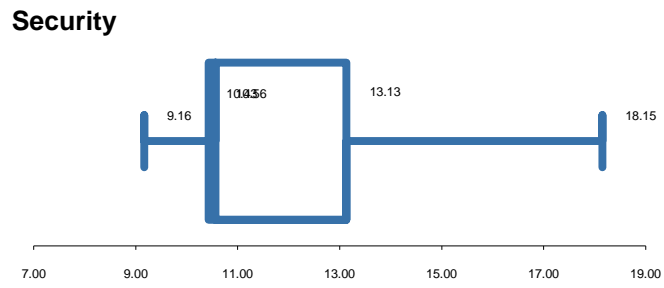
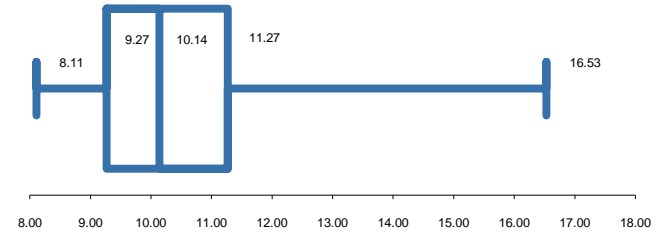
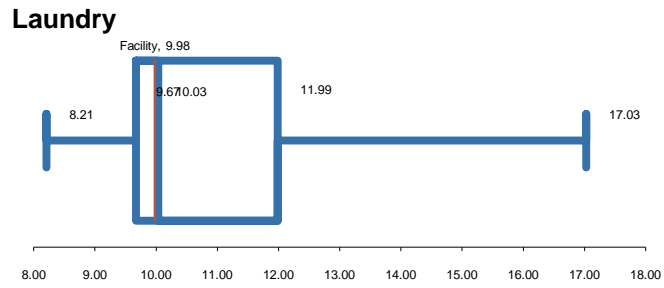
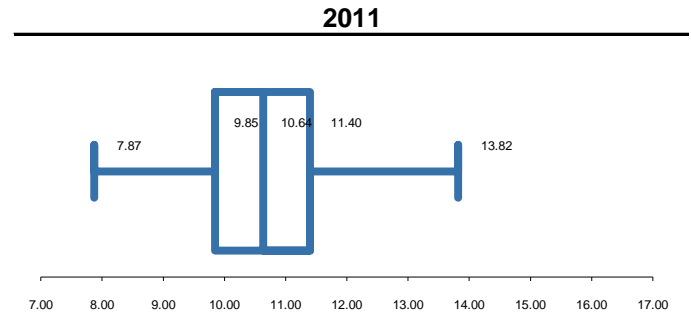
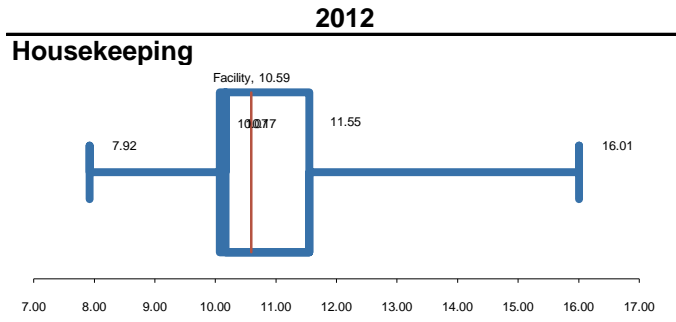
Other Departments: Wages per Hour



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

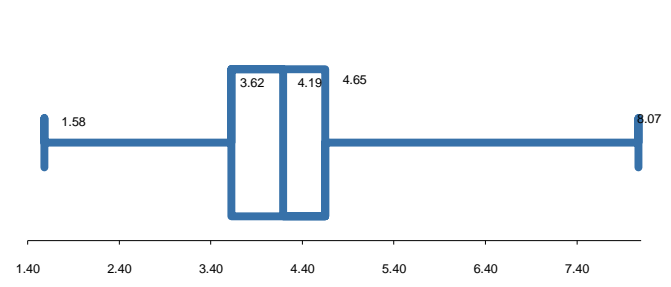
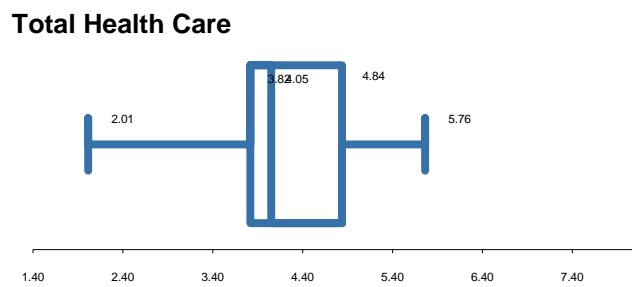
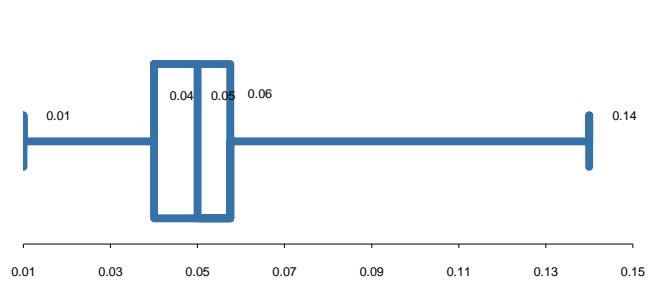
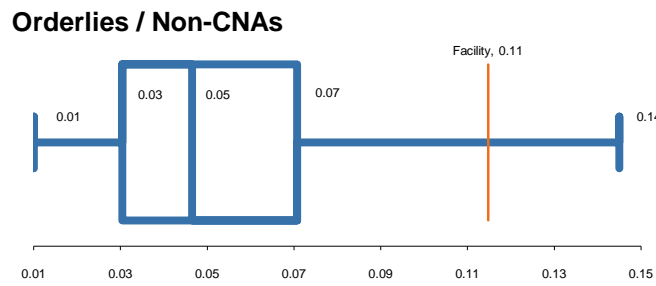
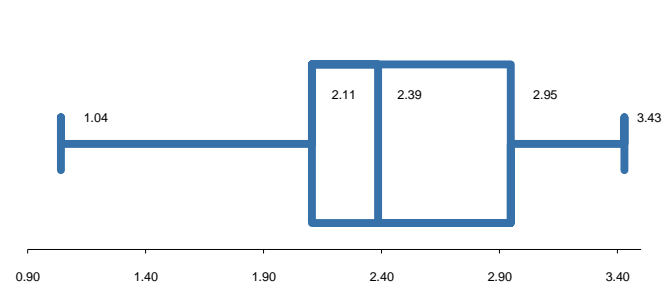
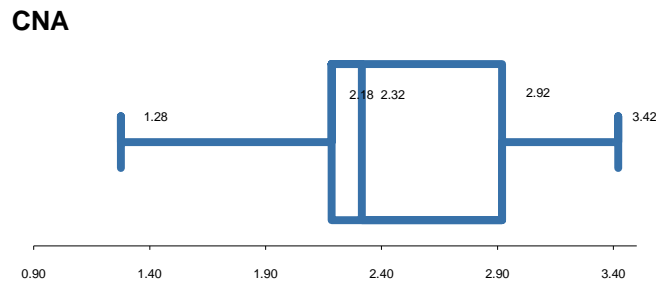
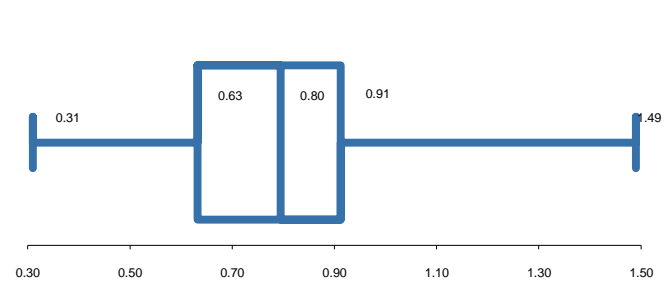
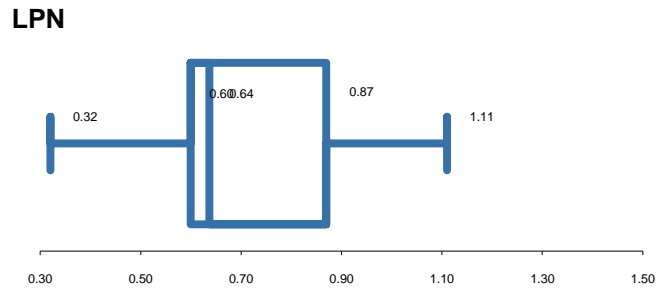
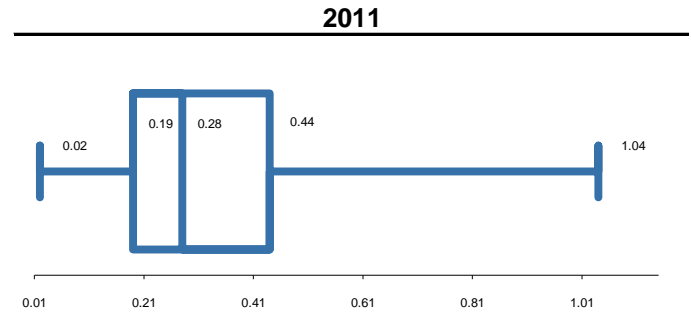
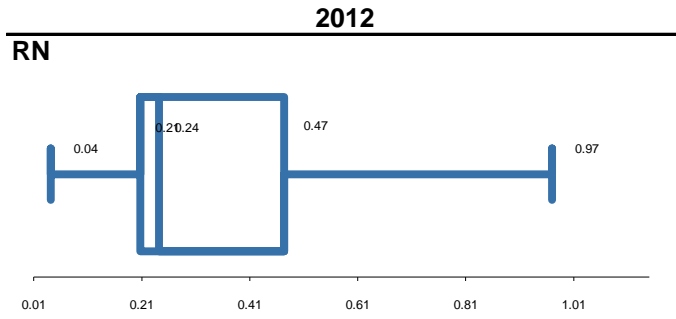
Other Departments (Continued): Wages per Hour



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

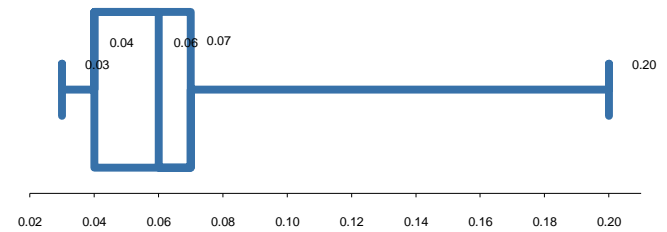
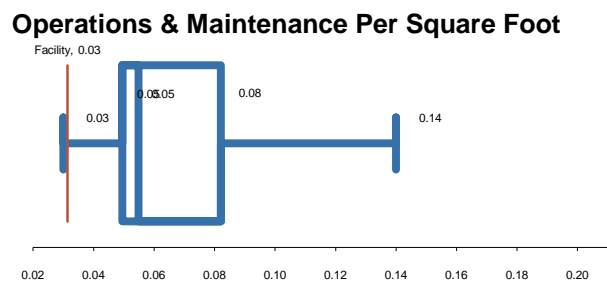
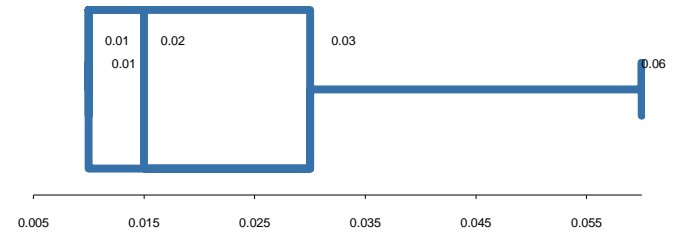
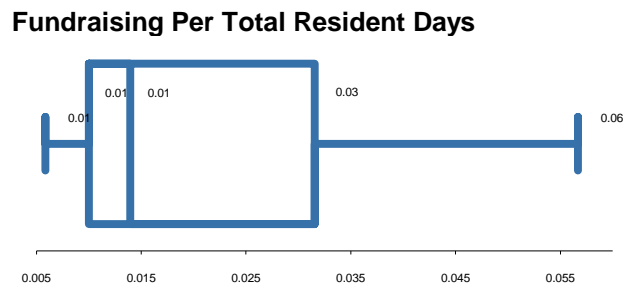
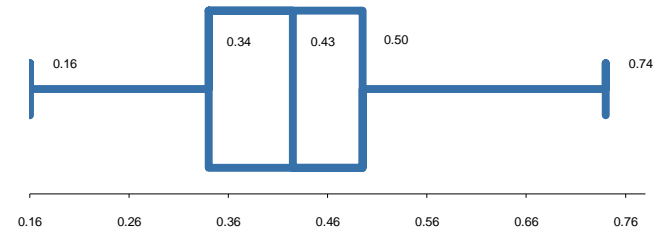
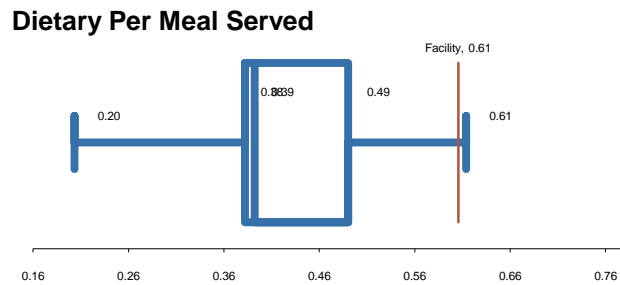
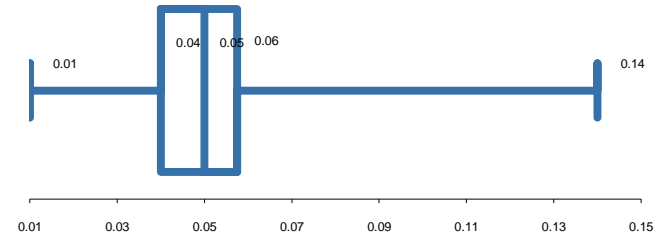
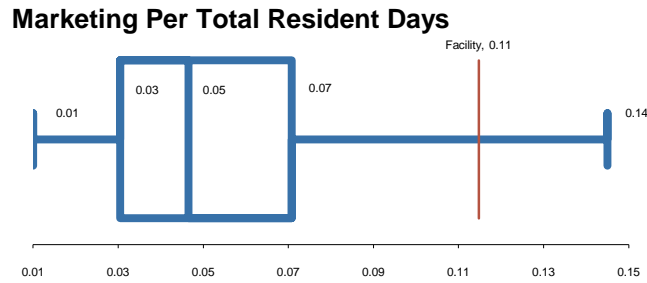
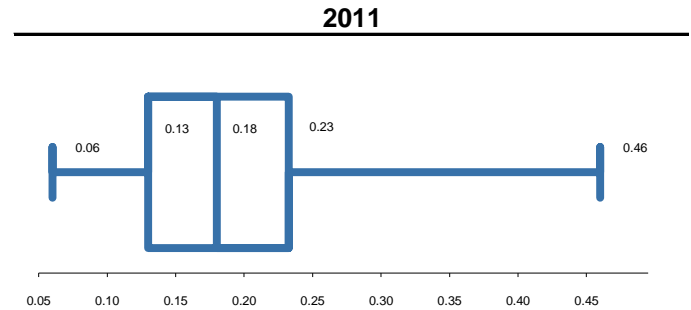
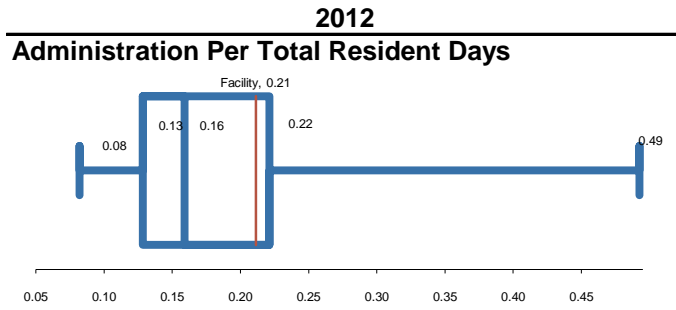
Health Care: Employee Hours Per Health Care Resident Day



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

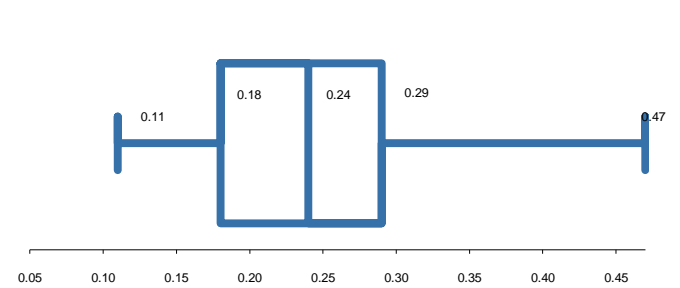
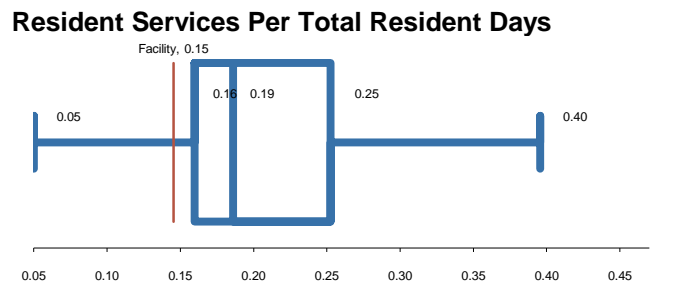
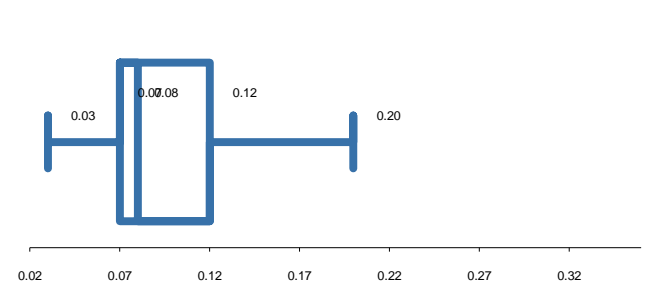
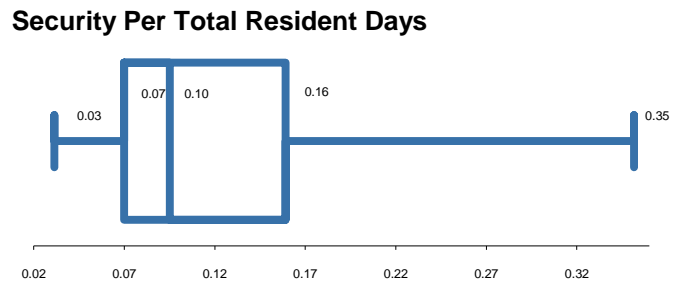
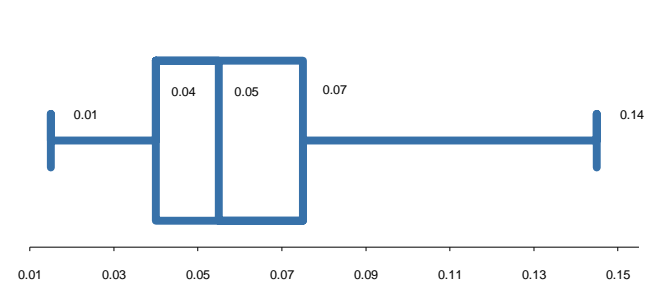
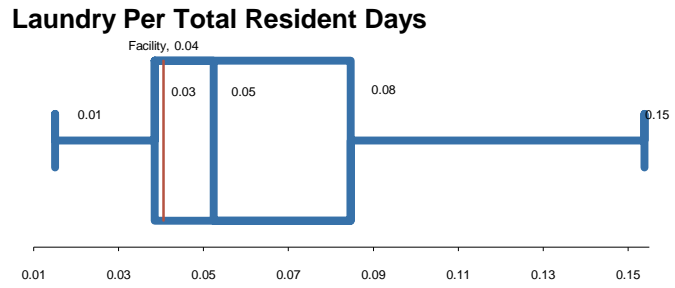
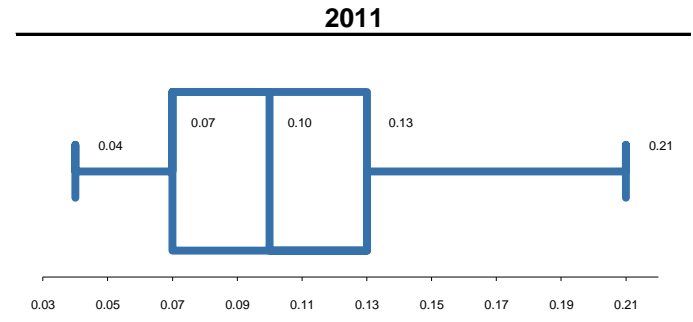
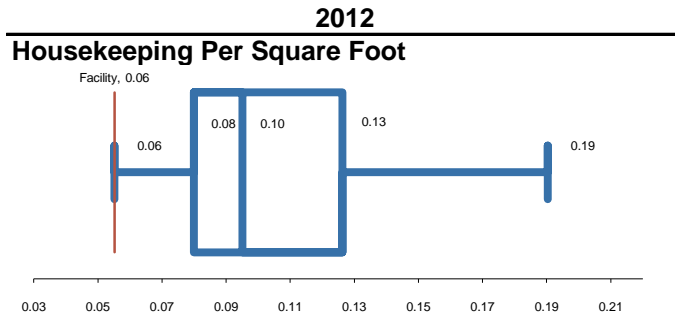
Other Departments: Employee Hours Per Driver Indicated



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

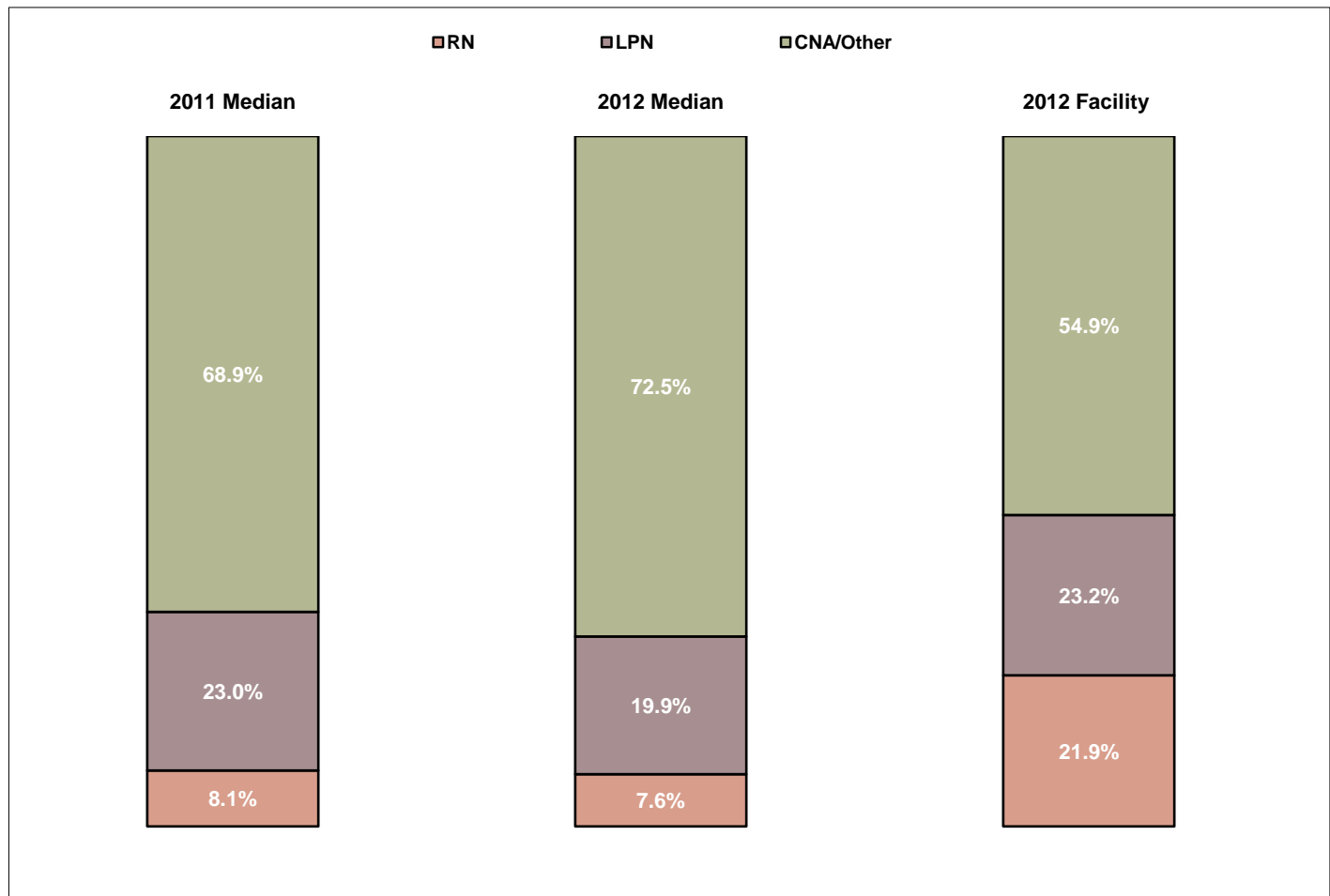
Other Departments (Continued): Employee Hours Per Driver Indicated



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

Nursing Staff Mix

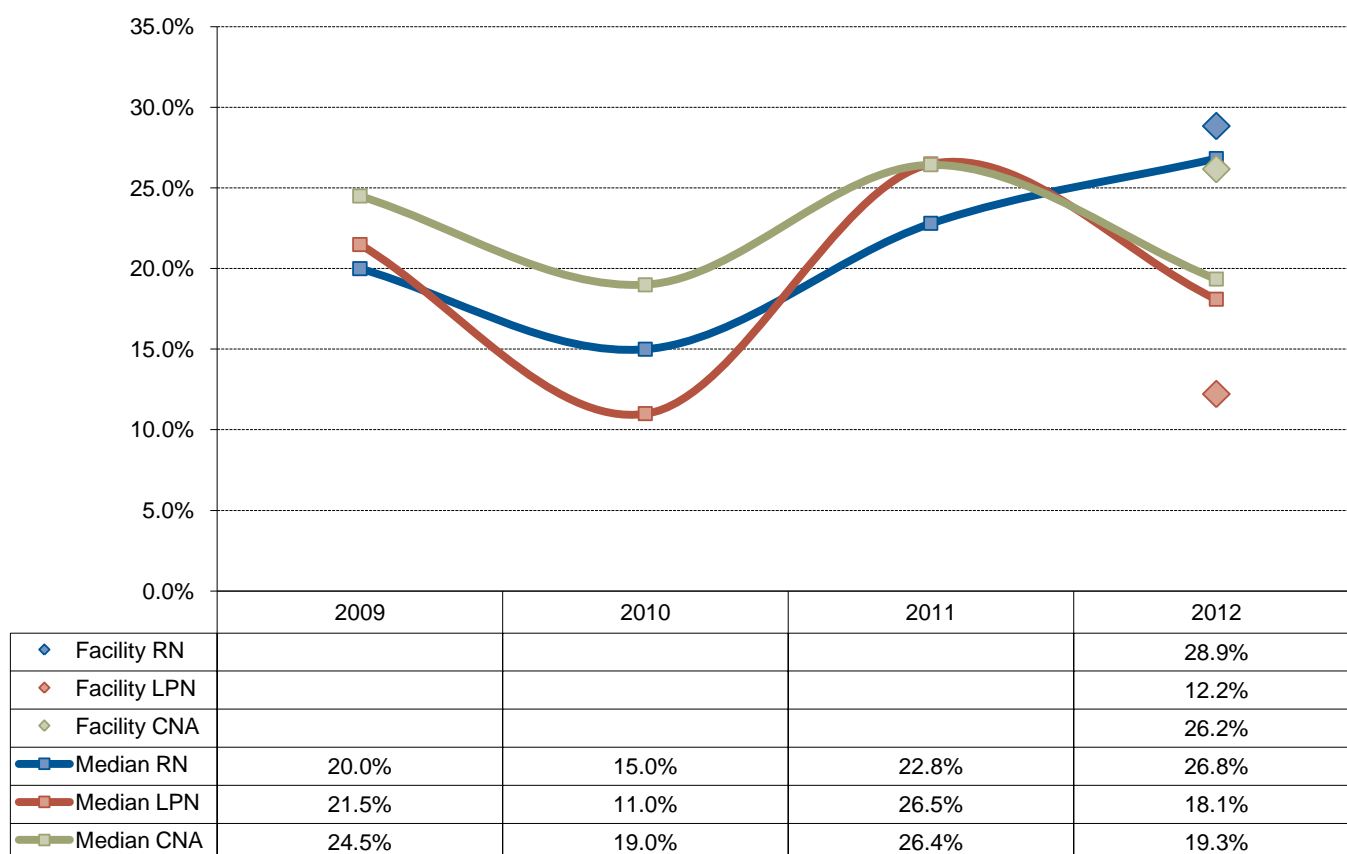


	Median 2011	Median 2012	Facility 2012
RN	8.1%	7.6%	21.9%
LPN	23.0%	19.9%	23.2%
CNA/Other	68.9%	72.5%	54.9%

Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

Nursing Turnover



$$\text{Turnover} = \frac{\text{Separated FTEs}}{\text{FTEs at Year End}}$$

Example Turnover Calculation: Assume Beginning of Year FTEs of 10; End of Year FTEs of 11; 5 separations during the year; 6 new hires during the year. The 5 separations worked a total of 10,000 hours. Turnover would be calculated as follows:

Separated FTE equivalent - 10,000 hours/2080 =
FTEs at end of year - 11
Turnover Calculation

4.81 FTEs (A)
11 FTEs (B)
43.7% Turnover % (A)/(B)

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Level of Care Per Resident Day⁽¹⁾

	Facility Specific Information				Benchmark Median Results			
	ILU	ALU	NSG	Total	ILU	ALU	NSG	Total
Room Costs								
Utilities	\$ 6.92	\$ 6.67	\$ 3.51	\$ 6.77	\$ 8.16	\$ 4.97	\$ 2.55	\$ 6.34
Depreciation	\$ 39.61	\$ 38.18	\$ 20.07	\$ 38.75	\$ 21.30	\$ 12.11	\$ 7.18	\$ 16.39
Amortization	\$ 11.19	\$ 10.79	\$ 5.67	\$ 10.95	\$ 0.31	\$ 0.32	\$ 0.16	\$ 0.32
Real Estate Taxes	\$ 7.40	\$ 7.14	\$ 3.75	\$ 7.24	\$ 1.05	\$ 0.68	\$ 0.22	\$ 0.71
Interest	\$ 43.74	\$ 42.16	\$ 22.17	\$ 42.78	\$ 10.54	\$ 6.76	\$ 3.79	\$ 8.63
Insurance	\$ 2.21	\$ 2.13	\$ 1.12	\$ 2.16	\$ 2.77	\$ 1.43	\$ 0.75	\$ 2.10
Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ 0.16	\$ 0.11	\$ 0.08	\$ 0.15
Other Expense	\$ 10.26	\$ 9.89	\$ 5.20	\$ 10.03	\$ 6.21	\$ 2.26	\$ 1.27	\$ 6.02
Total Room Cost per Resident Day	\$ 121.33	\$ 116.96	\$ 61.49	\$ 118.68	\$ 47.36	\$ 30.60	\$ 17.19	\$ 39.01
Support Services								
Housekeeping	\$ 5.24	\$ 0.40	\$ 1.75	\$ 4.92	\$ 5.80	\$ 2.78	\$ 5.35	\$ 5.01
Laundry	\$ 1.20	\$ 2.40	\$ 15.20	\$ 1.83	\$ 0.41	\$ 1.06	\$ 2.19	\$ 0.96
Activities	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 4.89	\$ 4.89	\$ 5.00	\$ 5.00
Maintenance	\$ 18.91	\$ 18.23	\$ 9.58	\$ 18.49	\$ 11.45	\$ 7.12	\$ 4.03	\$ 9.07
Security	\$ 2.88	\$ 2.78	\$ 1.46	\$ 2.82	\$ 1.52	\$ 1.11	\$ 0.65	\$ 1.31
Dietary	\$ 14.26	\$ 62.75	\$ 64.78	\$ 18.11	\$ 11.47	\$ 34.95	\$ 36.02	\$ 18.47
Total Support Services per Resident Day	\$ 47.50	\$ 91.56	\$ 97.78	\$ 51.18	\$ 37.28	\$ 38.55	\$ 56.47	\$ 43.08
Health Care								
Direct Care	\$ -	\$ 130.03	\$ 223.32	\$ 13.98	\$ -	\$ 38.55	\$ 98.96	\$ 22.31
Therapies	\$ -	\$ -	\$ 35.72	\$ 1.48	\$ -	\$ -	\$ 19.54	\$ 3.93
Care Administrative	\$ -	\$ 36.18	\$ 62.13	\$ 3.89	\$ -	\$ 8.67	\$ 20.07	\$ 4.81
Total Health Care per Resident Day	\$ -	\$ 166.21	\$ 321.17	\$ 19.35	\$ -	\$ 47.12	\$ 134.81	\$ 29.67
Overhead								
General and Administrative	\$ 14.79	\$ 33.00	\$ 41.23	\$ 16.55	\$ 7.88	\$ 13.28	\$ 19.38	\$ 11.14
Marketing	\$ 10.64	\$ 25.76	\$ 19.87	\$ 11.56	\$ 3.06	\$ 2.85	\$ 2.73	\$ 2.66
Development	\$ -	\$ -	\$ -	\$ -	\$ 0.66	\$ 0.80	\$ 0.73	\$ 0.71
Total Overhead Cost per Resident Day	\$ 25.42	\$ 58.76	\$ 61.10	\$ 28.11	\$ 11.12	\$ 18.31	\$ 24.16	\$ 14.22
Grand Total Costs per Resident Day	\$ 194.25	\$ 433.48	\$ 541.54	\$ 217.32	\$ 93.30	\$ 163.91	\$ 241.37	\$ 134.78

Note: (1) Provides an estimate of the costs for independent living, assisted living, and nursing after allocations of all overhead and support service departments to each level of care. Departmental costs for each participant were allocated using consistent methodology to each level of care based on square footage, meals, etc.

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Level of Care Per Unit/Bed⁽¹⁾

	Facility Specific Information				Benchmark Median Results			
	ILU	ALU	NSG	Total Facility	ILU	ALU	NSG	Total
Room Costs								
Utilities	\$ 2,789	\$ 1,110	\$ 757	\$ 2,509	\$ 2,818	\$ 1,390	\$ 826	\$ 2,156
Depreciation	\$ 15,962	\$ 6,353	\$ 4,330	\$ 14,359	\$ 8,229	\$ 3,271	\$ 2,504	\$ 6,248
Amortization	\$ 4,509	\$ 1,795	\$ 1,223	\$ 4,056	\$ 126	\$ 97	\$ 53	\$ 111
Real Estate Taxes	\$ 2,983	\$ 1,187	\$ 809	\$ 2,684	\$ 334	\$ 126	\$ 44	\$ 208
Interest	\$ 17,626	\$ 7,016	\$ 4,781	\$ 15,856	\$ 4,123	\$ 2,223	\$ 1,353	\$ 3,066
Insurance	\$ 889	\$ 354	\$ 241	\$ 800	\$ 902	\$ 423	\$ 212	\$ 644
Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ 34	\$ 29	\$ 53
Other Expense	\$ 4,134	\$ 1,645	\$ 1,121	\$ 3,719	\$ 1,981	\$ 821	\$ 432	\$ 1,845
Total Room Cost per Unit/Bed	\$48,893	\$19,461	\$ 13,262	\$43,983	\$18,948	\$ 9,161	\$ 6,014	\$14,562
Support Services								
Housekeeping	\$ 2,113	\$ 66	\$ 378	\$ 1,825	\$ 2,250	\$ 785	\$ 1,790	\$ 1,837
Laundry	\$ 484	\$ 400	\$ 3,279	\$ 677	\$ 146	\$ 322	\$ 732	\$ 286
Activities	\$ 2,016	\$ 832	\$ 1,079	\$ 1,854	\$ 1,924	\$ 1,551	\$ 1,521	\$ 1,833
Maintenance	\$ 7,619	\$ 3,032	\$ 2,067	\$ 6,854	\$ 3,943	\$ 2,325	\$ 1,247	\$ 2,997
Security	\$ 1,162	\$ 463	\$ 315	\$ 1,046	\$ 576	\$ 355	\$ 220	\$ 474
Dietary	\$ 5,746	\$ 10,440	\$ 13,973	\$ 6,711	\$ 4,531	\$ 11,012	\$ 11,533	\$ 6,742
Total Support Services per Unit/Bed	\$19,140	\$15,234	\$ 21,090	\$18,966	\$13,514	\$17,673	\$17,805	\$14,596
Health Care								
Direct Care	\$ -	\$ 21,636	\$ 48,168	\$ 5,179	\$ -	\$ 11,689	\$ 31,963	\$ 8,215
Therapies	\$ -	\$ -	\$ 7,704	\$ 550	\$ -	\$ -	\$ 6,634	\$ 1,603
Care Administrative	\$ -	\$ 6,019	\$ 13,401	\$ 1,441	\$ -	\$ 2,821	\$ 6,631	\$ 1,739
Total Health Care per Unit/Bed	\$ -	\$27,655	\$ 69,273	\$ 7,170	\$ -	\$14,999	\$46,472	\$11,133
Overhead								
General and Administrative	\$ 5,960	\$ 5,491	\$ 8,893	\$ 6,132	\$ 3,057	\$ 4,473	\$ 6,614	\$ 3,994
Marketing	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,286	\$ 944	\$ 926	\$ 918	\$ 935
Development	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ 245	\$ 265	\$ 265
Total Overhead Cost per Unit/Bed	\$10,246	\$ 9,777	\$ 13,179	\$10,418	\$ 4,065	\$ 5,853	\$ 7,872	\$ 5,006
Grand Total Costs per Unit/Bed	\$78,280	\$72,127	\$116,804	\$80,537	\$37,149	\$52,783	\$82,187	\$49,180

Note: (1) Provides an estimate of the costs for independent living, assisted living, and nursing after allocations of all overhead and support service departments to each level of care. Departmental costs for each participant were allocated using consistent methodology to each level of care based on square footage, meals, etc.

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Expenses as a Percent of Net Resident Services Revenue				
Total General and Administrative, Marketing and Development	38.7%	14.8%	16.2%	21.7%
General and Administrative	26.8%	12.4%	13.7%	17.5%
Marketing	11.9%	2.0%	2.5%	4.0%
Fundraising	0.0%	0.5%	0.6%	1.0%
Dietary	18.7%	14.9%	15.5%	20.5%
Housekeeping	5.1%	4.3%	4.7%	6.0%
Laundry	0.7%	0.7%	0.8%	1.1%
Plant Operations	26.1%	12.0%	14.4%	19.1%
Security	2.9%	0.8%	1.2%	2.0%
Resident Services	5.2%	3.9%	4.8%	6.4%
Total Health Care	20.0%	26.2%	30.4%	36.4%
Health Care Administration	4.0%	3.8%	5.0%	6.0%
Assisted Living	4.8%	4.1%	4.5%	6.2%
Nursing	9.6%	14.5%	16.9%	22.8%
Therapy	1.5%	2.3%	3.8%	6.5%
Interest	44.2%	2.8%	8.5%	15.7%
Depreciation & Amortization	51.3%	12.0%	16.7%	23.7%
Other	10.4%	2.3%	3.8%	8.0%
Total	223.1%	114.9%	119.1%	142.9%

Health Care Expenses as a Percent of Health Care Revenue

Health Care Administration	20.0%	7.5%	8.0%	12.9%
Assisted Living	24.1%	6.4%	9.1%	17.0%
Nursing	47.8%	28.5%	30.2%	46.7%
Therapy	7.6%	4.5%	7.1%	11.0%
Total Health Care	<u>99.6%</u>	49.5%	50.2%	77.7%

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Expenses per Total Unit/Bed				
Total General and Administrative, Marketing and Development	\$ 13,901	\$ 5,708	\$ 6,157	\$ 7,708
General and Administrative	\$ 9,616	\$ 4,672	\$ 5,128	\$ 6,597
Marketing	\$ 4,286	\$ 796	\$ 935	\$ 1,527
Fundraising	\$ -	\$ 191	\$ 265	\$ 473
Dietary	\$ 6,711	\$ 5,216	\$ 6,354	\$ 7,775
Housekeeping	\$ 1,825	\$ 1,546	\$ 1,839	\$ 2,302
Laundry	\$ 234	\$ 246	\$ 285	\$ 429
Plant Operations	\$ 9,363	\$ 4,698	\$ 5,578	\$ 6,899
Security	\$ 1,046	\$ 229	\$ 474	\$ 817
Resident Services	\$ 1,854	\$ 1,435	\$ 1,834	\$ 2,243
Total Health Care	\$ 7,170	\$ 9,610	\$ 11,133	\$ 13,955
Administration	\$ 1,441	\$ 1,570	\$ 1,739	\$ 2,382
Assisted Living	\$ 1,739	\$ 1,362	\$ 1,677	\$ 2,360
Nursing	\$ 3,441	\$ 5,265	\$ 6,166	\$ 8,743
Therapy	\$ 550	\$ 927	\$ 1,603	\$ 2,229
Interest	\$ 15,856	\$ 1,209	\$ 3,240	\$ 5,242
Depreciation & Amortization	\$ 18,416	\$ 4,181	\$ 6,378	\$ 8,955
Other	\$ 3,719	\$ 732	\$ 1,845	\$ 2,882
Total	\$ 80,094	\$ 42,684	\$ 45,232	\$ 55,991

Health Care Expenses per Health Care Units/Beds

Health Care Administration	\$ 9,493	\$ 4,216	\$ 4,902	\$ 6,829
Assisted Living	\$ 11,454	\$ 4,260	\$ 4,871	\$ 7,876
Nursing	\$ 22,667	\$ 16,847	\$ 19,486	\$ 23,685
Therapy	\$ 3,625	\$ 2,886	\$ 4,142	\$ 6,612
Total	\$ 47,240	\$ 31,262	\$ 33,791	\$ 40,303

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Expenses per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 37.51	\$ 16.68	\$ 18.35	\$ 23.34
General and Administrative	\$ 25.95	\$ 14.09	\$ 14.52	\$ 19.50
Marketing	\$ 11.56	\$ 2.26	\$ 2.93	\$ 4.27
Fundraising	\$ -	\$ 0.46	\$ 0.80	\$ 1.35
Dietary	\$ 18.11	\$ 16.12	\$ 17.40	\$ 22.09
Housekeeping	\$ 4.92	\$ 4.57	\$ 5.01	\$ 6.38
Laundry	\$ 0.63	\$ 0.68	\$ 0.82	\$ 1.25
Plant Operations	\$ 25.26	\$ 14.62	\$ 16.20	\$ 19.21
Security	\$ 2.82	\$ 0.75	\$ 1.31	\$ 2.57
Resident Services	\$ 5.00	\$ 4.50	\$ 5.00	\$ 6.65
Total Health Care	\$ 19.35	\$ 25.56	\$ 29.67	\$ 47.68
Administration	\$ 3.89	\$ 4.27	\$ 4.81	\$ 6.78
Assisted Living	\$ 4.69	\$ 4.14	\$ 4.68	\$ 6.91
Nursing	\$ 9.28	\$ 14.75	\$ 16.53	\$ 27.17
Therapy	\$ 1.48	\$ 2.51	\$ 3.93	\$ 6.67
Interest	\$ 42.78	\$ 4.11	\$ 8.77	\$ 13.94
Depreciation & Amortization	\$ 49.69	\$ 13.56	\$ 16.61	\$ 25.45
Other	\$ 10.03	\$ 1.75	\$ 6.02	\$ 9.07
Total	\$ 216.12	\$ 117.69	\$ 123.10	\$ 160.51

Health Care Expenses per Health Care Resident Days

Health Care Administration	\$ 50.07	\$ 13.10	\$ 15.02	\$ 20.98
Assisted Living	\$ 60.42	\$ 11.98	\$ 14.89	\$ 24.10
Nursing	\$ 119.56	\$ 53.61	\$ 58.46	\$ 72.41
Therapy	\$ 19.12	\$ 8.41	\$ 12.61	\$ 19.59
Total	\$ 249.17	\$ 94.05	\$ 103.20	\$ 123.90

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Salaries and Benefits per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 11.13	\$ 6.25	\$ 7.28	\$ 9.12
General and Administrative	\$ 7.41	\$ 4.67	\$ 5.35	\$ 7.36
Marketing	\$ 3.72	\$ 1.11	\$ 1.46	\$ 2.36
Fundraising	\$ -	\$ 0.31	\$ 0.49	\$ 1.10
Dietary	\$ 10.48	\$ 8.93	\$ 9.65	\$ 12.22
Housekeeping	\$ 4.44	\$ 3.77	\$ 4.21	\$ 5.69
Laundry	\$ 0.42	\$ 0.39	\$ 0.57	\$ 1.05
Plant Operations	\$ 5.24	\$ 3.60	\$ 4.04	\$ 5.72
Security	\$ -	\$ 1.05	\$ 1.28	\$ 2.14
Resident Services	\$ 3.22	\$ 3.41	\$ 4.11	\$ 5.43
Total Health Care	\$ 15.75	\$ 20.80	\$ 25.52	\$ 35.46
Administration	\$ 3.89	\$ 3.65	\$ 4.24	\$ 5.75
Assisted Living	\$ 4.57	\$ 3.41	\$ 4.25	\$ 6.45
Nursing	\$ 7.29	\$ 13.32	\$ 15.08	\$ 22.95
Therapy	\$ -	\$ 2.25	\$ 3.21	\$ 6.11
Other	\$ -	\$ 1.41	\$ 2.33	\$ 6.96
Total	\$ 50.68	\$ 50.07	\$ 57.97	\$ 77.97

Health Care Salaries and Benefits per Health Care Resident Days

Health Care Administration	\$ 50.07	\$ 11.28	\$ 13.03	\$ 17.66
Assisted Living	\$ 58.81	\$ 10.56	\$ 13.93	\$ 22.17
Nursing	\$ 93.92	\$ 45.44	\$ 53.42	\$ 62.51
Therapy	\$ -	\$ 7.27	\$ 9.88	\$ 15.97
Total	\$ 202.80	\$ 74.41	\$ 82.54	\$ 102.88

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Supplies and Other Non-Labor Costs per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 19.99	\$ 6.86	\$ 8.79	\$ 15.54
General and Administrative	\$ 15.86	\$ 6.19	\$ 8.15	\$ 13.47
Marketing	\$ 4.13	\$ 0.62	\$ 1.18	\$ 1.98
Fundraising	\$ -	\$ 0.08	\$ 0.13	\$ 0.22
Dietary	\$ 7.42	\$ 6.78	\$ 7.35	\$ 9.20
Housekeeping	\$ 0.49	\$ 0.46	\$ 0.49	\$ 0.69
Laundry	\$ 0.21	\$ 0.06	\$ 0.13	\$ 0.21
Plant Operations	\$ 16.62	\$ 9.05	\$ 9.64	\$ 12.08
Security	\$ -	\$ 0.03	\$ 0.06	\$ 0.16
Resident Services	\$ 0.68	\$ 0.40	\$ 0.66	\$ 1.19
Total Health Care	\$ 1.35	\$ 1.84	\$ 3.14	\$ 6.59
Administration	\$ -	\$ 0.12	\$ 0.20	\$ 0.87
Assisted Living	\$ 0.10	\$ 0.16	\$ 0.28	\$ 0.64
Nursing	\$ 1.24	\$ 1.16	\$ 1.87	\$ 5.57
Therapy	\$ -	\$ 0.03	\$ 0.04	\$ 0.14
Interest	\$ 42.78	\$ 4.11	\$ 8.77	\$ 13.94
Depreciation & Amortization	\$ 49.69	\$ 13.56	\$ 16.61	\$ 25.45
Other	\$ 10.03	\$ 1.75	\$ 6.02	\$ 9.07
Total	\$ 149.26	\$ 56.83	\$ 63.87	\$ 86.19

Health Care Supplies and Other Non-Labor Costs per Health Care Resident Days

Health Care Administration	\$ -	\$ 0.29	\$ 0.67	\$ 2.82
Assisted Living	\$ 1.31	\$ 0.59	\$ 0.92	\$ 1.64
Nursing	\$ 16.02	\$ 3.21	\$ 5.97	\$ 14.63
Therapy	\$ -	\$ 0.08	\$ 0.13	\$ 0.34
Total	\$ 17.32	\$ 6.37	\$ 10.52	\$ 18.86

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	Facility Specific Information	Benchmark Results		
		Quartiles		
		75th	50th	25th
Paid Health Care FTE Hours per Total Resident Days				
Total General and Administrative, Marketing and Development	0.33	0.17	0.22	0.31
General and Administrative	0.21	0.13	0.16	0.22
Marketing	0.11	0.03	0.05	0.07
Fundraising	0.00	0.01	0.01	0.03
Dietary	0.65	0.64	0.71	0.86
Housekeeping	0.35	0.29	0.33	0.43
Laundry	0.04	0.03	0.05	0.08
Plant Operations	0.20	0.17	0.20	0.28
Security	0.00	0.07	0.10	0.16
Resident Services	0.15	0.16	0.19	0.25
Total Health Care	0.70	1.04	1.29	1.76
Administration	0.16	0.12	0.14	0.18
Assisted Living	0.22	0.18	0.27	0.36
Nursing	0.32	0.67	0.86	1.20
Therapy	0.00	0.06	0.09	0.16
Other	0.00	0.07	0.13	0.39
Total	2.41	2.94	3.17	4.05

Paid Health Care FTE Hours per Health Care Resident Days

Health Care Administration	2.07	0.37	0.43	0.57
Assisted Living	2.81	0.64	0.74	1.18
Nursing	4.17	2.43	2.59	3.26
Therapy	0.00	0.19	0.27	0.45
Total	9.05	3.84	4.10	4.85

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Facility-Wide Costs

Facility Specific Information	Benchmark Results				
	Total	Number of Independent Living Units			
		<100	100-199	200-299	300+

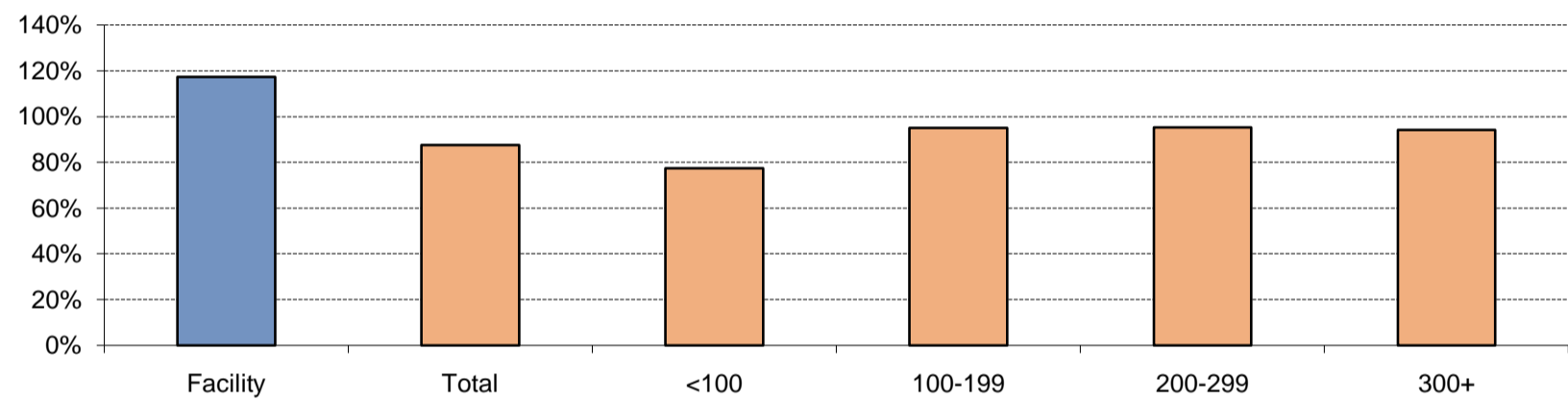
Cost Analysis

Costs as a Percent of Net Service Revenue						
Total Operating Costs (includes Fringe Benefits)	117.3%	87.6%	77.4%	95.0%	95.2%	94.2%
Fringe Benefits	8.3%	10.1%	10.9%	10.5%	11.2%	10.8%
Costs per Resident Day						
Total Operating Costs (includes Fringe Benefits)	\$ 113.61	\$ 92.29	\$ 168.86	\$ 107.09	\$ 102.43	\$ 88.94
Fringe Benefits	\$ 8.07	\$ 10.43	\$ 23.96	\$ 11.32	\$ 11.84	\$ 9.56

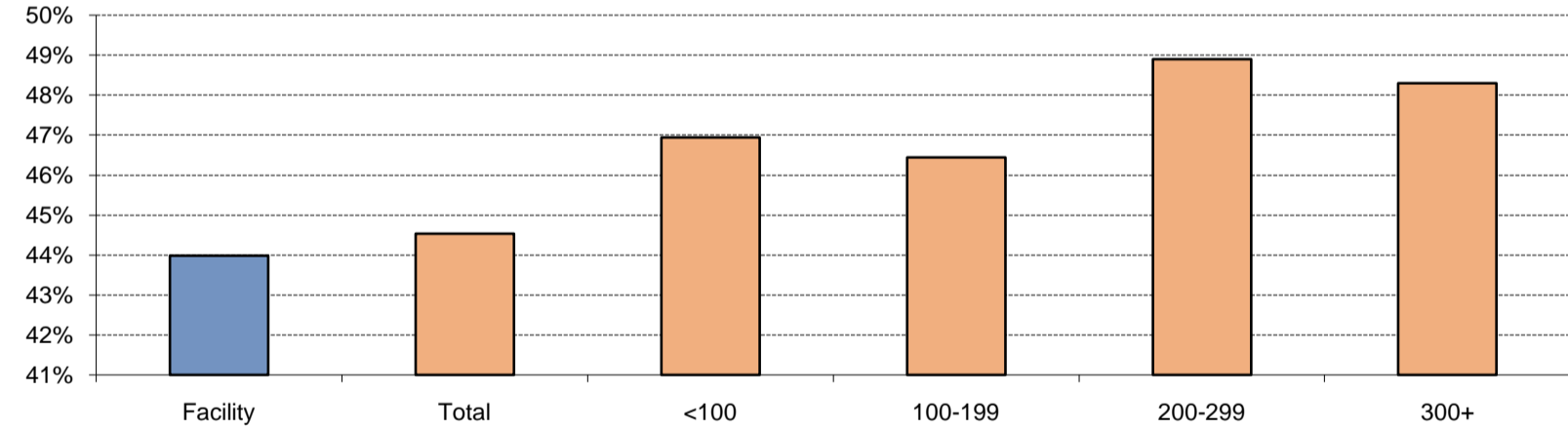
Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	44.0%	44.5%	46.9%	46.4%	48.9%	48.3%
Benefits as a Percent of Salaries	19%	21%	25%	23%	22%	24%
Salaries per Resident Day	\$ 42.61	\$ 47.33	\$ 110.34	\$ 48.99	\$ 53.68	\$ 40.56
FTEs per Unit/Bed	0.429910714	0.523786585	0.691849628	0.58	0.61	0.49
Hours per Resident Day	2.412894211	3.172053454	6.301972304	3.21	3.61	2.946478663

Median Operating Costs as a Percent of Net Resident Services Revenue by Number of ILUs



Median Salaries as a Percent of Net Resident Services Revenue by Number of ILUs



Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue						
Total General and Administrative Costs	26.8%	13.7%	12.7%	16.0%	14.7%	15.4%
Total Marketing Costs	11.9%	2.5%	1.3%	2.3%	2.8%	2.7%
Total Fundraising Costs	0.0%	0.6%	0.8%	0.8%	0.6%	0.6%
Total General and Administrative, Marketing and Fundraising Costs	38.7%	16.8%	14.9%	18.4%	17.1%	19.0%
Line Item Costs						
Insurance - Property and Liability	2.2%	1.6%	3.1%	1.8%	1.7%	1.4%
Insurance - Medical Malpractice and D&O	0.0%	0.2%	0.6%	0.1%	0.4%	0.1%
Property Taxes	7.5%	1.0%	1.4%	0.6%	0.9%	2.5%
Management Fees	0.0%	4.5%	0.0%	4.8%	5.4%	2.8%
Corporate Office Allocation	4.8%	1.9%	2.0%	4.8%	0.0%	0.8%
General and Administrative Purchased Services	2.8%	0.8%	0.5%	0.7%	0.9%	1.0%
General and Administrative IT and Computer Expense	0.1%	0.4%	0.2%	0.4%	0.5%	0.3%
General and Administrative Supplies and Other	1.8%	2.3%	1.2%	3.2%	2.2%	2.4%
Advertising	0.9%	1.0%	0.1%	1.0%	1.2%	1.1%
Marketing Purchased Services	3.8%	0.2%	0.5%	0.5%	0.4%	0.1%
Marketing Supplies and Other	3.3%	0.2%	0.1%	0.5%	0.2%	0.2%
Fundraising/Development Purchased Services	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%
Fundraising/Development Supplies and Other	0.0%	0.1%	0.0%	0.2%	0.1%	0.3%
Costs per Resident Day						
Total General and Administrative Costs	\$ 25.95	\$ 14.52	\$ 14.68	\$ 18.57	\$ 14.94	\$ 15.89
Total Marketing Costs	\$ 11.56	\$ 2.93	\$ 2.58	\$ 2.75	\$ 3.55	\$ 2.72
Total Fundraising Costs	\$ -	\$ 0.80	\$ 2.68	\$ 1.34	\$ 0.57	\$ 0.47
Total General and Administrative, Marketing and Fundraising Costs	\$ 37.51	\$ 18.35	\$ 17.26	\$ 21.99	\$ 18.35	\$ 19.54
Line Item Costs						
Insurance - Property and Liability	\$ 2.16	\$ 1.90	\$ 3.54	\$ 2.04	\$ 1.87	\$ 1.66
Insurance - Medical Malpractice and D&O	\$ -	\$ 0.19	\$ 0.84	\$ 0.10	\$ 0.42	\$ 0.08
Property Taxes	\$ 7.24	\$ 0.71	\$ 4.34	\$ 0.51	\$ 0.71	\$ 2.88
Management Fees	\$ -	\$ 4.63	\$ -	\$ 5.11	\$ 5.14	\$ 2.54
Corporate Office Allocation	\$ 4.67	\$ 4.09	\$ 4.40	\$ 4.67	\$ -	\$ 1.15
General and Administrative Purchased Services	\$ 2.68	\$ 0.91	\$ 1.05	\$ 0.89	\$ 1.01	\$ 0.98
General and Administrative IT and Computer Expense	\$ 0.05	\$ 0.35	\$ 0.72	\$ 0.38	\$ 0.45	\$ 0.27
General and Administrative Supplies and Other	\$ 1.73	\$ 2.30	\$ 1.37	\$ 2.81	\$ 2.17	\$ 2.70
Advertising	\$ 0.91	\$ 1.01	\$ 0.37	\$ 1.14	\$ 1.29	\$ 1.00
Marketing Purchased Services	\$ 3.71	\$ 0.20	\$ 0.54	\$ 0.74	\$ 0.36	\$ 0.06
Marketing Supplies and Other	\$ 3.23	\$ 0.22	\$ 0.19	\$ 0.60	\$ 0.21	\$ 0.23
Fundraising/Development Purchased Services	\$ -	\$ 0.04	\$ -	\$ 0.05	\$ 0.07	\$ 0.01
Fundraising/Development Supplies and Other	\$ -	\$ 0.13	\$ 0.12	\$ 0.28	\$ 0.06	\$ 0.22
Costs per Total Units/Beds						
Total General and Administrative Costs	\$ 9,616	\$ 5,128	\$ 4,214	\$ 6,297	\$ 5,394	\$ 4,874
Total Marketing Costs	\$ 4,286	\$ 935	\$ 530	\$ 1,041	\$ 1,069	\$ 869
Total Fundraising Costs	\$ -	\$ 265	\$ -	\$ 503	\$ 242	\$ 197
Total General and Administrative, Marketing and Fundraising Costs	\$ 13,901	\$ 6,157	\$ 4,744	\$ 7,770	\$ 6,545	\$ 6,099
Line Item Costs						
Insurance - Property and Liability	\$ 800	\$ 624	\$ 471	\$ 725	\$ 710	\$ 517
Insurance - Medical Malpractice and D&O	\$ -	\$ 42	\$ 365	\$ 34	\$ 163	\$ 32
Property Taxes	\$ 2,684	\$ 208	\$ 61	\$ 168	\$ 209	\$ 665
Management Fees	\$ -	\$ 1,495	\$ -	\$ 1,835	\$ 1,611	\$ 717
Corporate Office Allocation	\$ 1,732	\$ 1,285	\$ 1,382	\$ 1,874	\$ -	\$ 359
General and Administrative Purchased Services	\$ 993	\$ 310	\$ 204	\$ 359	\$ 414	\$ 263
General and Administrative IT and Computer Expense	\$ 19	\$ 124	\$ 367	\$ 141	\$ 141	\$ 114
General and Administrative Supplies and Other	\$ 641	\$ 673	\$ 359	\$ 1,131	\$ 707	\$ 531
Advertising	\$ 337	\$ 363	\$ 93	\$ 434	\$ 470	\$ 359
Marketing Purchased Services	\$ 1,374	\$ 69	\$ 143	\$ 131	\$ 114	\$ 20
Marketing Supplies and Other	\$ 1,195	\$ 75	\$ 27	\$ 226	\$ 76	\$ 66
Fundraising/Development Purchased Services	\$ -	\$ 16	\$ -	\$ 20	\$ 27	\$ 4
Fundraising/Development Supplies and Other	\$ -	\$ 58	\$ -	\$ 103	\$ 23	\$ 92
Costs per Square Foot						
Total General and Administrative Costs	\$ 4.07	\$ 4.20	\$ 5.40	\$ 5.40	\$ 4.53	\$ 3.42
Total Marketing Costs	\$ 1.81	\$ 0.81	\$ 0.76	\$ 1.01	\$ 0.91	\$ 0.79
Total Fundraising Costs	\$ -	\$ 0.25	\$ 0.30	\$ 0.32	\$ 0.18	\$ 0.10
Total General and Administrative, Marketing and Fundraising Costs	\$ 5.88	\$ 5.38	\$ 6.30	\$ 6.60	\$ 5.70	\$ 4.40
Line Item Costs						
Insurance - Property and Liability	\$ 0.34	\$ 0.51	\$ 1.14	\$ 0.66	\$ 0.51	\$ 0.34
Insurance - Medical Malpractice and D&O	\$ -	\$ 0.04	\$ 0.29	\$ 0.03	\$ 0.12	\$ 0.02
Property Taxes	\$ 1.14	\$ 0.26	\$ 0.51	\$ 0.26	\$ 0.23	\$ 0.46
General and Administrative IT and Computer Expense	\$ 0.01	\$ 0.11	\$ 0.09	\$ 0.17	\$ 0.14	\$ 0.08
Percent Increase in Insurance						
General and Liability	0.0%	-1.6%	3.9%	-3.7%	-2.9%	-0.9%
Property and Other	0.0%	4.6%	-2.9%	7.4%	5.4%	4.3%

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue						
Total General and Administrative Salaries	6.4%	4.5%	5.1%	4.9%	4.5%	4.8%
Total Marketing Salaries	3.2%	1.1%	0.9%	1.1%	1.3%	1.4%
Total Fundraising Salaries	0.0%	0.5%	0.6%	0.6%	0.4%	0.3%
Total General and Administrative, Marketing and Fundraising Salaries	9.7%	5.7%	6.1%	5.5%	5.5%	6.2%
Salaries per Resident Day						
Total General and Administrative Salaries	\$ 6.23	\$ 4.39	\$ 5.97	\$ 4.60	\$ 5.08	\$ 4.03
Total Marketing Salaries	\$ 3.13	\$ 1.16	\$ 1.05	\$ 1.13	\$ 1.32	\$ 1.21
Total Fundraising Salaries	\$ -	\$ 0.40	\$ 2.05	\$ 0.88	\$ 0.34	\$ 0.27
Total General and Administrative, Marketing and Fundraising Salaries	\$ 9.36	\$ 5.80	\$ 7.02	\$ 5.96	\$ 6.87	\$ 5.60
Salaries per Unit/Bed						
Total General and Administrative Salaries	\$ 2,309	\$ 1,477	\$ 1,681	\$ 1,730	\$ 1,849	\$ 1,466
Total Marketing Salaries	\$ 1,160	\$ 409	\$ 213	\$ 465	\$ 495	\$ 386
Total Fundraising Salaries	\$ -	\$ 135	\$ -	\$ 315	\$ 145	\$ 115
Total General and Administrative, Marketing and Fundraising Salaries	\$ 3,469	\$ 2,067	\$ 1,895	\$ 2,169	\$ 2,280	\$ 2,085
Average Wages per Hour						
Total Administration	\$ 29.49	\$ 27.43	\$ 24.07	\$ 27.35	\$ 30.43	\$ 35.13
Total Marketing	\$ 27.28	\$ 24.87	\$ 24.53	\$ 24.19	\$ 26.08	\$ 28.16
Total Fundraising	\$ -	\$ 27.54	\$ 36.11	\$ 32.00	\$ 23.64	\$ 27.22
Total General and Administrative, Marketing and Fundraising Salaries	\$ 28.71	\$ 26.53	\$ 22.93	\$ 27.90	\$ 28.21	\$ 33.63
Paid Salary Percentage						
General & Administrative	70%	78%	90%	85%	83%	83%
Marketing	46%	93%	94%	100%	100%	100%
Fundraising	0%	90%	100%	100%	83%	97%
Total General and Administrative, Marketing and Fundraising	59%	79%	84%	85%	84%	86%
Contracted Salary Percentage						
General & Administrative	30%	15%	15%	16%	17%	17%
Marketing	54%	12%	31%	20%	17%	5%
Fundraising	0%	13%	0%	12%	19%	3%
Total General and Administrative, Marketing and Fundraising	41%	14%	16%	15%	16%	14%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:						
Total General and Administrative Salaries	9.2%	5.4%	5.4%	6.0%	5.8%	6.1%
Total Marketing Salaries	7.1%	1.3%	0.9%	1.3%	1.4%	1.4%
Total Fundraising Salaries	0.0%	0.5%	0.6%	0.6%	0.5%	0.3%
Total General and Administrative, Marketing and Fundraising Salaries	16.3%	6.7%	7.2%	6.7%	7.1%	7.3%
Salaries and Purchased Services per Resident Day:						
Total General and Administrative Salaries	\$ 8.91	\$ 5.55	\$ 6.78	\$ 5.47	\$ 6.16	\$ 4.85
Total Marketing Salaries	\$ 6.84	\$ 1.40	\$ 2.06	\$ 1.28	\$ 1.48	\$ 1.21
Total Fundraising Salaries	\$ -	\$ 0.47	\$ 2.05	\$ 0.88	\$ 0.44	\$ 0.28
Total General and Administrative, Marketing and Fundraising Salaries	\$ 15.75	\$ 6.88	\$ 8.34	\$ 6.69	\$ 7.96	\$ 6.90
Salaries and Purchased Services per Unit/Bed:						
Total General and Administrative Salaries	\$ 3,301.95	\$ 1,888.95	\$ 1,885.63	\$ 2,147.04	\$ 2,199.31	\$ 1,813.19
Total Marketing Salaries	\$ 2,533.94	\$ 469.35	\$ 356.43	\$ 530.31	\$ 535.19	\$ 415.42
Total Fundraising Salaries	\$ -	\$ 171.00	\$ -	\$ 315.33	\$ 183.87	\$ 118.97
Total General and Administrative, Marketing and Fundraising Salaries	\$ 5,835.89	\$ 2,322.77	\$ 2,242.06	\$ 2,593.64	\$ 2,703.99	\$ 2,441.01
Salaries and Purchased Services per Total Department Costs						
Total Administration	34.3%	39.8%	46.8%	40.0%	43.5%	39.5%
Total Marketing	62.3%	48.2%	87.3%	46.2%	52.7%	52.8%
Total Fundraising	0.0%	70.0%	94.5%	72.6%	84.7%	65.9%
Total General and Administrative, Marketing and Fundraising Salaries	44.1%	46.5%	55.4%	47.3%	50.1%	43.8%
FTEs per Unit/Bed						
General & Administrative	0.037633929	0.02745979	0.03750817	0.03	0.03	0.02
Marketing	0.020446429	0.0093	0.005906417	0.01	0.01	0.01
Fundraising	0	0.00615894	0	0.01	0.01	0.001185771
Total General and Administrative, Marketing and Fundraising	0.058080357	0.03429802	0.043414587	0.04	0.04	0.03
Supervisory/Direct FTE Percentage						
Supervisory						
General & Administrative	36%	27%	27%	28%	27%	35%
Marketing	21%	31%	50%	29%	29%	27%
Fundraising	0%	93%	100%	100%	100%	100%
Total General and Administrative, Marketing and Fundraising	31%	28%	34%	30%	30%	35%
Clerical/Direct						
General & Administrative	64%	67%	73%	72%	73%	66%
Marketing	79%	70%	60%	75%	75%	80%
Fundraising	0%	39%	0%	0%	42%	0%
Total General and Administrative, Marketing and Fundraising	69%	65%	66%	70%	70%	68%
Hours per Resident Day						
General & Administrative	0.211222203	0.15888085	0.314225766	0.18	0.16	0.12
Marketing	0.114756547	0.0465	0.073013199	0.04	0.05	0.043259046
Fundraising	0	0.01395	0.056666485	0.03	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.325978751	0.21855	0.331682753	0.24	0.23	0.18

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Dietary

	Facility Specific Information	Benchmark Results					
		Total	Number of Independent Living Units				
			<100	100-199	200-299	300+	
Cost Analysis							
Costs as a Percent of Net Resident Service Revenue							
Total Dietary	18.7%	15.5%	15.0%	16.4%	19.8%	18.0%	
Line Item Costs:							
Dietary Purchased Services	0.2%	0.2%	0.2%	0.2%	0.3%	0.1%	
Dietary Raw Food	5.8%	5.4%	5.3%	5.4%	6.3%	6.6%	
Dietary Supplies and Other	1.8%	1.0%	0.7%	1.0%	1.0%	1.4%	
Costs per Resident Day							
Total Dietary	\$ 18.11	\$ 17.40	\$ 17.59	\$ 19.50	\$ 20.70	\$ 17.19	
Line Item Costs:							
Dietary Purchased Services	\$ 0.21	\$ 0.16	\$ 0.40	\$ 0.13	\$ 0.21	\$ 0.08	
Dietary Raw Food	\$ 5.63	\$ 6.32	\$ 6.72	\$ 6.25	\$ 7.09	\$ 6.65	
Dietary Supplies and Other	\$ 1.79	\$ 1.14	\$ 0.76	\$ 1.25	\$ 1.18	\$ 1.29	
Costs per Total Unit/Bed							
Total Dietary	\$ 6,711	\$ 6,354	\$ 4,867	\$ 7,160	\$ 7,734	\$ 5,371	
Line Item Costs:							
Dietary Purchased Services	\$ 76	\$ 52	\$ 121	\$ 56	\$ 78	\$ 32	
Dietary Raw Food	\$ 2,086	\$ 2,099	\$ 1,705	\$ 2,172	\$ 2,623	\$ 2,134	
Dietary Supplies and Other	\$ 663	\$ 373	\$ 193	\$ 399	\$ 421	\$ 363	
Costs per Meal Served							
Total Dietary	\$ 16.83	\$ 9.62	\$ 6.73	\$ 10.14	\$ 10.23	\$ 10.66	
Line Item Costs:							
Dietary Purchased Services	\$ 0.19	\$ 0.07	\$ 0.14	\$ 0.06	\$ 0.08	\$ 0.05	
Dietary Raw Food	\$ 5.23	\$ 3.42	\$ 2.57	\$ 3.50	\$ 3.92	\$ 3.70	
Dietary Supplies and Other	\$ 1.66	\$ 0.63	\$ 0.29	\$ 0.64	\$ 0.68	\$ 0.79	
Salary and FTE Analysis							
Salaries as a Percent of Net Resident Service Revenue							
	9.1%	7.2%	6.8%	7.6%	8.1%	7.9%	
Salaries per Resident Day	\$ 8.82	\$ 7.89	\$ 8.10	\$ 9.11	\$ 9.06	\$ 7.61	
Salaries per Meal Served	\$ 8.20	\$ 4.45	\$ 2.99	\$ 4.80	\$ 4.85	\$ 4.50	
Average Wages per Hour	\$ 13.53	\$ 10.97	\$ 12.37	\$ 11.78	\$ 12.18	\$ 11.39	
Paid/Contracted Salary Percentage							
Paid Salary Percentage	97.7%	92.3%	97.9%	99.6%	98.7%	99.7%	
Contracted Salary Percentage	2.3%	1.7%	4.6%	1.6%	1.9%	1.4%	
Salaries and Purchased Services as a Percent of Net Resident Service Revenue							
	9.3%	7.5%	6.9%	8.7%	9.9%	7.9%	
Salaries and Purchased Services per Resident Day	\$ 9.02	\$ 8.58	\$ 8.73	\$ 9.45	\$ 9.45	\$ 7.62	
Salaries and Purchased Services per Meal Served	\$ 8.39	\$ 4.62	\$ 3.06	\$ 4.97	\$ 4.87	\$ 5.23	
Salaries and Purchased Services as a Percentage of Total Dietary Costs							
	49.8%	44.7%	46.1%	48.3%	49.3%	44.1%	
FTEs per Unit/Bed	0.116071429	0.110908096	0.087458546	0.12	0.13	0.116431925	
Supervisory/Direct FTE Percentage							
Percent Supervisory FTEs	11.7%	8.3%	12.3%	11.6%	8.0%	7.7%	
Percent Direct FTEs	88.3%	84.9%	87.7%	88.4%	92.0%	92.6%	
Hours per Resident Day	0.651456381	0.707228105	0.657118787	0.77	0.77	0.76	
Hours per Meal Served	0.605612668	0.392235715	0.25141353	0.40	0.42	0.454321471	

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results					
		Total	Number of Independent Living Units				
			<100	100-199	200-299	300+	
Cost Analysis							
Costs as a Percent of Net Resident Service Revenue							
Plant Operations	26.1%	14.4%	14.6%	12.9%	15.7%	18.5%	
Housekeeping	5.1%	4.7%	2.2%	4.7%	5.3%	5.7%	
Laundry	0.7%	0.8%	1.1%	0.9%	0.8%	0.9%	
Security	2.9%	1.2%	1.0%	1.0%	1.3%	1.5%	
Line Item Costs:							
Utilities	7.0%	5.6%	4.9%	5.3%	6.1%	7.7%	
Repair and Maintenance	4.7%	1.6%	1.6%	1.3%	1.8%	1.7%	
Costs per Resident Day							
Plant Operations	\$ 25.26	\$ 16.20	\$ 18.55	\$ 16.64	\$ 16.63	\$ 15.95	
Housekeeping	\$ 4.92	\$ 5.01	\$ 4.89	\$ 5.21	\$ 6.03	\$ 4.78	
Laundry	\$ 0.63	\$ 0.82	\$ 2.53	\$ 1.04	\$ 0.82	\$ 0.84	
Security	\$ 2.82	\$ 1.31	\$ 3.39	\$ 1.20	\$ 1.34	\$ 1.46	
Line Item Costs:							
Utilities	\$ 6.77	\$ 6.34	\$ 6.30	\$ 6.64	\$ 6.61	\$ 7.09	
Repair and Maintenance	\$ 4.57	\$ 1.74	\$ 1.83	\$ 1.38	\$ 1.94	\$ 2.08	
Costs per Unit/Bed							
Plant Operations	\$ 9,363	\$ 5,579	\$ 5,241	\$ 6,145	\$ 6,159	\$ 5,503	
Housekeeping	\$ 1,825	\$ 1,838	\$ 1,102	\$ 1,904	\$ 2,086	\$ 1,992	
Laundry	\$ 234	\$ 285	\$ 534	\$ 395	\$ 307	\$ 285	
Security	\$ 1,046	\$ 474	\$ -	\$ 432	\$ 529	\$ 524	
Line Item Costs:							
Utilities	\$ 2,509	\$ 2,156	\$ 1,758	\$ 2,407	\$ 2,393	\$ 2,287	
Repair and Maintenance	\$ 1,695	\$ 502	\$ 459	\$ 502	\$ 725	\$ 371	
Costs per Square Foot							
Plant Operations	\$ 3.96	\$ 4.25	\$ 7.02	\$ 4.69	\$ 4.93	\$ 4.48	
Housekeeping	\$ 0.77	\$ 1.42	\$ 1.48	\$ 1.72	\$ 1.67	\$ 1.27	
Laundry	\$ 0.10	\$ 0.24	\$ 0.64	\$ 0.37	\$ 0.23	\$ 0.17	
Security	\$ 0.44	\$ 0.35	\$ 0.42	\$ 0.34	\$ 0.39	\$ 0.31	
Plant Operations Line Items:							
Plant Operations Purchased Services	\$ 0.53	\$ 0.40	\$ 0.45	\$ 0.48	\$ 0.44	\$ 0.39	
Utilities	\$ 1.06	\$ 1.69	\$ 2.32	\$ 2.06	\$ 1.83	\$ 1.55	
Equipment Lease Expense	\$ -	\$ 0.14	\$ -	\$ 0.24	\$ 0.07	\$ -	
Facility Lease Expense	\$ 0.61	\$ 0.41	\$ 0.28	\$ 0.68	\$ 0.00	\$ -	
Plant Operation Supplies and Other	\$ 0.21	\$ 0.34	\$ 0.36	\$ 0.36	\$ 0.42	\$ 0.27	
Housekeeping Line Items:							
Housekeeping Purchased Services	\$ -	\$ 0.05	\$ 0.06	\$ 0.07	\$ 0.05	\$ 0.06	
Housekeeping Supplies and Other	\$ 0.08	\$ 0.16	\$ 0.17	\$ 0.20	\$ 0.17	\$ 0.11	
Security Line Items							
Security Purchased Services	\$ 0.44	\$ 0.07	\$ -	\$ 0.23	\$ 0.05	\$ 0.09	
Security Supplies and Other	\$ -	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.04	\$ 0.01	
Salary and FTE Analysis							
Salaries as a Percent of Net Resident Service Revenue							
Plant Operations	4.5%	3.0%	3.4%	2.7%	3.0%	4.2%	
Housekeeping	3.8%	3.2%	1.6%	3.2%	3.8%	4.1%	
Laundry	0.4%	0.5%	1.0%	0.5%	0.4%	0.5%	
Security	0.0%	1.0%	0.8%	0.8%	1.3%	1.3%	
Salaries per Resident Day							
Plant Operations	\$ 4.40	\$ 3.25	\$ 7.43	\$ 3.11	\$ 3.42	\$ 3.70	
Housekeeping	\$ 3.73	\$ 3.48	\$ 3.48	\$ 3.63	\$ 4.04	\$ 3.43	
Laundry	\$ 0.36	\$ 0.49	\$ 2.81	\$ 0.65	\$ 0.43	\$ 0.54	
Security	\$ -	\$ 1.04	\$ 2.66	\$ 0.94	\$ 1.60	\$ 1.07	
Salaries per Unit/Bed							
Plant Operations	\$ 1,632.39	\$ 1,157.39	\$ 1,885.23	\$ 1,052.14	\$ 1,244.50	\$ 1,270.17	
Housekeeping	\$ 1,381.97	\$ 1,270.53	\$ 773.62	\$ 1,250.84	\$ 1,441.91	\$ 1,337.87	
Laundry	\$ 131.58	\$ 172.05	\$ 464.48	\$ 238.90	\$ 152.39	\$ 187.74	
Security	\$ -	\$ 385.15	\$ -	\$ 342.61	\$ 578.95	\$ 414.14	
Salaries per Square Foot							
Plant Operations	\$ 0.69	\$ 0.95	\$ 2.17	\$ 0.85	\$ 1.01	\$ 0.88	
Housekeeping	\$ 0.58	\$ 0.95	\$ 0.93	\$ 1.16	\$ 1.16	\$ 0.91	
Laundry	\$ 0.06	\$ 0.11	\$ 0.70	\$ 0.15	\$ 0.11	\$ 0.11	
Security	\$ -	\$ 0.30	\$ 0.38	\$ 0.27	\$ 0.39	\$ 0.31	
Average Wages per Hour							
Plant Operations	\$ 22.03	\$ 15.59	\$ 18.23	\$ 17.81	\$ 16.51	\$ 15.88	
Housekeeping	\$ 10.59	\$ 10.07	\$ 11.53	\$ 10.79	\$ 11.08	\$ 10.75	
Laundry	\$ 9.98	\$ 10.03	\$ 11.75	\$ 10.47	\$ 11.06	\$ 10.40	
Security	\$ -	\$ 10.43	\$ 12.94	\$ 11.65	\$ 11.40	\$ 10.75	

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

		Facility Specific Information	Benchmark Results				
			Total	Number of Independent Living Units			
				<100	100-199	200-299	300+
Paid Salary Percentage							
Plant Operations	56.4%	65.5%	90.2%	63.7%	70.0%	78.0%	
Housekeeping	100.0%	91.3%	92.3%	98.4%	95.6%	98.4%	
Laundry	100.0%	93.0%	100.0%	100.0%	92.3%	98.0%	
Security	0.0%	93.0%	100.0%	100.0%	100.0%	100.0%	
Contracted Salary Percentage							
Plant Operations	43.6%	27.9%	12.5%	36.3%	30.0%	27.3%	
Housekeeping	0.0%	5.0%	7.7%	3.5%	5.9%	5.4%	
Laundry	0.0%	75.3%	100.0%	89.0%	73.6%	61.8%	
Security	100.0%	55.5%	0.0%	51.2%	100.0%	15.5%	
Salaries and Purchased Services as a Percent of Net Resident Service Revenue							
Plant Operations	8.1%	4.6%	3.7%	5.0%	4.7%	5.4%	
Housekeeping	3.8%	3.4%	1.6%	3.5%	4.3%	4.2%	
Laundry	0.4%	0.6%	0.9%	0.7%	0.6%	0.5%	
Security	2.9%	0.9%	0.8%	0.8%	1.1%	1.3%	
Salaries and Purchased Services per Resident Day							
Plant Operations	\$ 7.81	\$ 5.04	\$ 8.24	\$ 6.17	\$ 5.21	\$ 4.68	
Housekeeping	\$ 3.73	\$ 3.64	\$ 3.48	\$ 3.80	\$ 4.57	\$ 3.51	
Laundry	\$ 0.36	\$ 0.67	\$ 1.48	\$ 0.77	\$ 0.67	\$ 0.65	
Security	\$ 2.82	\$ 1.04	\$ 2.66	\$ 0.99	\$ 1.06	\$ 1.15	
Salaries and Purchased Services per Unit/Bed							
Plant Operations	\$ 2,893.56	\$ 1,764.09	\$ 2,139.68	\$ 2,175.56	\$ 1,896.87	\$ 1,704.75	
Housekeeping	\$ 1,381.97	\$ 1,340.98	\$ 793.18	\$ 1,428.44	\$ 1,441.91	\$ 1,482.35	
Laundry	\$ 131.58	\$ 225.60	\$ 368.74	\$ 275.11	\$ 218.39	\$ 200.15	
Security	\$ 1,045.68	\$ 366.20	\$ -	\$ 356.69	\$ 415.49	\$ 393.76	
Salaries and Purchased Services per Square Foot							
Plant Operations	\$ 1.22	\$ 1.28	\$ 2.55	\$ 1.54	\$ 1.45	\$ 1.11	
Housekeeping	\$ 0.58	\$ 1.04	\$ 1.08	\$ 1.26	\$ 1.22	\$ 0.91	
Laundry	\$ 0.06	\$ 0.19	\$ 0.46	\$ 0.26	\$ 0.20	\$ 0.12	
Security	\$ 0.44	\$ 0.27	\$ 0.38	\$ 0.28	\$ 0.31	\$ 0.25	
Salaries and Purchased Services as a Percent of Total Department Costs							
Plant Operations	30.9%	29.5%	36.3%	33.8%	30.8%	29.7%	
Housekeeping	75.7%	68.3%	72.8%	73.4%	73.6%	73.5%	
Laundry	56.2%	72.1%	71.5%	78.2%	73.1%	79.2%	
Security	100.0%	75.2%	89.2%	81.8%	81.1%	80.1%	
FTEs per Unit/Bed							
Plant Operations	0.04	0.03	0.03	0.03	0.03	0.04	
Housekeeping	0.06	0.06	0.04	0.05	0.07	0.06	
Laundry	0.01	0.01	0.02	0.01	0.01	0.01	
Security	0.00	0.02	0.00	0.01	0.02	0.02	
Percent Supervisory FTES							
Plant Operations	25.3%	15.5%	25.0%	18.9%	18.8%	14.8%	
Housekeeping	7.2%	7.3%	10.7%	10.0%	8.2%	5.6%	
Laundry	0.0%	16.4%	17.7%	25.0%	16.7%	14.3%	
Security	0.0%	9.1%	16.7%	10.3%	8.4%	9.4%	
Percent Direct FTEs							
Plant Operations	74.7%	77.5%	75.0%	81.1%	81.2%	85.7%	
Housekeeping	92.8%	85.8%	94.1%	90.0%	91.8%	94.6%	
Laundry	100.0%	93.0%	91.2%	100.0%	100.0%	100.0%	
Security	0.0%	93.0%	91.7%	100.0%	97.1%	94.9%	
Hours per Resident Day							
Plant Operations	0.20	0.20	0.29	0.20	0.19	0.23	
Housekeeping	0.35	0.33	0.30	0.33	0.40	0.36	
Laundry	0.04	0.05	0.23	0.06	0.04	0.05	
Security	0.00	0.10	0.24	0.08	0.12	0.10	
Hours per Total Unit/Bed							
Plant Operations	74.10	70.99	60.12	62.23	72.04	89.61	
Housekeeping	130.46	121.86	75.27	111.86	135.50	123.73	
Laundry	13.19	16.93	43.91	20.84	13.06	16.01	
Security	0.00	30.91	0.00	27.06	44.00	32.69	
Hours per Total Square Feet							
Plant Operations	0.03	0.05	0.09	0.05	0.06	0.06	
Housekeeping	0.06	0.10	0.09	0.10	0.11	0.08	
Laundry	0.01	0.01	0.06	0.01	0.02	0.01	
Security	0.00	0.03	0.03	0.02	0.03	0.02	
Hours per Acreage							
Groundskeeping	0.00	0.08	0.06	0.05	0.11	0.09	

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Resident Services

	Facility Specific Information	Benchmark Results					
		Total	Number of Independent Living Units				
			<100	100-199	200-299	300+	
Cost Analysis							
Costs as a Percent of Net Resident Service Revenue	5.2%	4.8%	3.4%	5.0%	5.2%	5.6%	
Costs per Resident Day	\$ 5.00	\$ 5.00	\$ 3.95	\$ 5.01	\$ 5.77	\$ 5.26	
Costs per Total Unit/Bed	\$ 1,854	\$ 1,834	\$ 1,104	\$ 1,989	\$ 1,992	\$ 1,906	
Costs per Square Foot	\$ 0.78	\$ 1.45	\$ 1.68	\$ 1.82	\$ 1.53	\$ 1.39	
Salary and FTE Analysis							
Salaries as a Percent of Net Resident Service Revenue	2.8%	3.0%	2.4%	3.3%	3.4%	4.0%	
Salaries per Resident Day	\$ 2.70	\$ 3.33	\$ 2.82	\$ 3.54	\$ 3.64	\$ 3.47	
Salaries per Unit/Bed	\$ 1,002.21	\$ 1,168.47	\$ 809.35	\$ 1,347.14	\$ 1,289.76	\$ 1,101.92	
Average Wages per Hour	\$ 18.61	\$ 16.81	\$ 16.06	\$ 18.64	\$ 18.45	\$ 16.79	
Paid/Contracted Salary Percentage							
Paid Salary Percentage	70.9%	92.9%	99.5%	100.0%	97.5%	99.9%	
Contracted Salary Percentage	29.1%	6.9%	4.0%	1.1%	11.4%	6.8%	
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	5.8%	4.2%	2.8%	4.3%	4.6%	5.3%	
Salaries and Purchased Services per Resident Day	\$ 5.60	\$ 4.57	\$ 3.36	\$ 4.40	\$ 5.13	\$ 4.86	
Salaries and Purchased Services per Unit/Bed	\$ 2,074.91	\$ 1,589.18	\$ 945.93	\$ 1,694.26	\$ 1,721.42	\$ 1,719.33	
Salaries and Purchased Services as a Percent of Total Resident Services Costs	111.9%	80.0%	82.9%	84.0%	86.8%	85.7%	
FTEs per Unit/Bed	0.025892857	0.0290625	0.03	0.03	0.03	0.03	
Supervisory/Direct FTE Percentage							
Percent Supervisory FTEs	17.2%	18.7%	33.3%	21.2%	21.9%	15.1%	
Percent Direct FTEs	82.8%	77.0%	78.3%	78.8%	79.4%	87.3%	
Hours per Resident Day	0.145324885	0.186	0.22	0.20	0.19	0.22	
FTEs per Unit/Bed	0.025892857	0.0290625	0.03	0.03	0.03	0.03	

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Health Care

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue						
Health Care Administration	4.0%	5.0%	5.5%	5.4%	4.9%	5.7%
Assisted Living	4.8%	4.5%	4.6%	4.8%	4.7%	5.4%
Nursing	9.6%	16.9%	23.9%	21.7%	16.0%	17.9%
Therapy	1.5%	3.8%	3.6%	4.0%	2.7%	5.0%
Total Health Care	20.0%	30.3%	37.6%	35.9%	28.3%	34.0%
Costs per Health Care Resident Day						
Health Care Administration	\$ 50.07	\$ 15.02	\$ 12.46	\$ 14.59	\$ 16.42	\$ 23.02
Assisted Living	\$ 60.42	\$ 14.89	\$ 10.44	\$ 15.92	\$ 15.92	\$ 20.42
Nursing	\$ 119.56	\$ 58.46	\$ 67.74	\$ 70.22	\$ 61.61	\$ 55.19
Therapy	\$ 19.12	\$ 12.61	\$ 9.01	\$ 14.05	\$ 8.59	\$ 18.44
Total Health Care	\$ 249.17	\$ 100.98	\$ 99.65	\$ 114.77	\$ 102.54	\$ 117.06
Costs per Health Care Bed						
Health Care Administration	\$ 9,493	\$ 4,902	\$ 3,644	\$ 5,010	\$ 5,607	\$ 7,308
Assisted Living	\$ 11,454	\$ 4,871	\$ 4,374	\$ 5,610	\$ 5,182	\$ 6,914
Nursing	\$ 22,667	\$ 19,486	\$ 16,767	\$ 23,552	\$ 21,030	\$ 18,312
Therapy	\$ 3,625	\$ 4,142	\$ 3,704	\$ 4,601	\$ 2,886	\$ 6,349
Total Health Care	\$ 47,240	\$ 33,401	\$ 28,488	\$ 38,773	\$ 34,705	\$ 38,884
Costs per Total Square Foot						
Health Care Administration	\$ 0.61	\$ 1.57	\$ 2.32	\$ 2.00	\$ 1.61	\$ 1.38
Assisted Living	\$ 0.74	\$ 1.26	\$ 2.11	\$ 1.65	\$ 1.45	\$ 1.18
Nursing	\$ 1.46	\$ 5.65	\$ 11.17	\$ 9.58	\$ 6.28	\$ 3.66
Therapy	\$ 0.23	\$ 1.25	\$ 1.72	\$ 1.56	\$ 0.87	\$ 1.14
Total Health Care	\$ 3.03	\$ 9.72	\$ 17.32	\$ 14.79	\$ 10.21	\$ 7.37
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue						
Health Care Administration	3.4%	3.1%	3.9%	3.5%	3.3%	3.3%
Assisted Living	4.0%	3.4%	3.6%	3.8%	3.7%	4.1%
Nursing	6.3%	12.4%	15.5%	14.3%	12.6%	13.2%
Therapy	0.0%	2.4%	0.0%	5.1%	2.1%	2.0%
Total Health Care	13.7%	21.4%	23.1%	26.8%	21.7%	22.7%
Salaries per Health Care Resident Day						
Health Care Administration	\$ 42.10	\$ 10.47	\$ 8.81	\$ 11.44	\$ 11.15	\$ 11.69
Assisted Living	\$ 49.45	\$ 11.38	\$ 8.21	\$ 11.91	\$ 12.24	\$ 15.37
Nursing	\$ 78.97	\$ 43.66	\$ 50.52	\$ 49.39	\$ 46.84	\$ 41.50
Therapy	\$ -	\$ 8.08	\$ -	\$ 14.24	\$ 6.68	\$ 5.41
Total Health Care	\$ 170.51	\$ 73.59	\$ 67.54	\$ 86.98	\$ 76.90	\$ 73.97
Salaries per Health Care Unit/Bed						
Health Care Administration	\$ 7,982	\$ 3,473	\$ 2,725	\$ 4,001	\$ 3,734	\$ 3,881
Assisted Living	\$ 9,374	\$ 3,777	\$ 3,373	\$ 4,348	\$ 4,045	\$ 5,204
Nursing	\$ 14,971	\$ 14,362	\$ 12,337	\$ 16,252	\$ 15,649	\$ 13,515
Therapy	\$ -	\$ 2,874	\$ -	\$ 4,523	\$ 2,240	\$ 1,860
Total Health Care	\$ 32,327	\$ 24,487	\$ 18,435	\$ 29,124	\$ 25,668	\$ 24,461
Salaries per Square Foot						
Health Care Administration	\$ 0.51	\$ 0.98	\$ 1.82	\$ 1.39	\$ 1.05	\$ 0.83
Assisted Living	\$ 0.60	\$ 0.94	\$ 1.66	\$ 1.23	\$ 1.15	\$ 0.86
Nursing	\$ 0.96	\$ 3.98	\$ 9.66	\$ 6.12	\$ 4.28	\$ 2.89
Therapy	\$ -	\$ 0.91	\$ 1.72	\$ 2.31	\$ 0.67	\$ 0.51
Total Health Care	\$ 2.08	\$ 6.81	\$ 14.87	\$ 11.04	\$ 7.14	\$ 5.09
Average Wages per Hour						
Health Care Administration	\$ 20.35	\$ 23.81	\$ 32.11	\$ 24.18	\$ 26.42	\$ 23.86
Assisted Living Total	\$ 17.59	\$ 13.75	\$ 12.23	\$ 14.81	\$ 15.16	\$ 14.37
RNs	\$ 35.14	\$ 25.69	\$ 22.23	\$ 29.07	\$ 30.58	\$ 23.48
LPNs	\$ 20.74	\$ 19.84	\$ 18.40	\$ 20.96	\$ 21.88	\$ 21.72
CNAs	\$ 13.16	\$ 11.57	\$ 13.87	\$ 12.44	\$ 13.19	\$ 11.88
Orderlies/Non Certified Assistants	\$ -	\$ 10.76	\$ 11.57	\$ -	\$ 11.89	\$ 10.54
Nursing Total	\$ 18.94	\$ 14.54	\$ 15.62	\$ 15.17	\$ 15.98	\$ 16.07
RNs	\$ 29.02	\$ 24.64	\$ 28.27	\$ 26.37	\$ 26.77	\$ 25.43
LPNs	\$ 20.85	\$ 20.07	\$ 24.64	\$ 20.85	\$ 21.54	\$ 22.67
CNAs	\$ 13.13	\$ 11.52	\$ 11.46	\$ 11.25	\$ 12.18	\$ 12.74
Orderlies/Non Certified Assistants	\$ -	\$ 7.17	\$ 11.29	\$ 7.69	\$ 7.65	\$ 7.71
Therapy	\$ -	\$ 28.85	\$ 23.37	\$ 31.52	\$ 31.02	\$ 31.98
Total Health Care	\$ 18.85	\$ 15.83	\$ 16.40	\$ 16.01	\$ 17.34	\$ 17.10

Group I - Median by Number of Independent Living Units
Prepared for EXAMPLE REPORT - DATA NOT VALID

Health Care

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Paid Salary Percentage						
Health Care Administration	100.0%	85.8%	100.0%	90.6%	91.9%	93.7%
Assisted Living	99.4%	93.0%	100.0%	100.0%	100.0%	100.0%
Nursing	89.1%	93.0%	100.0%	100.0%	100.0%	100.0%
Therapy	0.0%	93.0%	100.0%	100.0%	96.8%	100.0%
Total Health Care	85.4%	90.1%	98.8%	92.4%	96.5%	97.3%
Contracted Salary Percentage						
Health Care Administration	0.0%	10.0%	10.7%	11.2%	8.7%	6.6%
Assisted Living	0.6%	2.2%	3.7%	0.4%	0.8%	4.0%
Nursing	10.9%	2.2%	1.4%	3.6%	2.4%	1.5%
Therapy	100.0%	93.0%	100.0%	100.0%	100.0%	100.0%
Total Health Care	14.6%	4.3%	9.0%	7.6%	4.1%	3.9%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Health Care Administration	3.4%	3.6%	4.4%	4.1%	3.6%	4.2%
Assisted Living	4.0%	3.4%	3.6%	3.8%	3.7%	4.1%
Nursing	7.1%	12.6%	15.5%	14.3%	12.6%	13.2%
Therapy	1.5%	3.5%	5.3%	4.0%	2.3%	4.3%
Total Health Care	16.0%	21.1%	22.4%	25.6%	21.2%	21.8%
Salaries and Purchased Services per Health Care Resident Day						
Health Care Administration	\$ 42.10	\$ 11.25	\$ 9.87	\$ 11.88	\$ 11.81	\$ 13.11
Assisted Living	\$ 49.75	\$ 11.76	\$ 8.21	\$ 11.93	\$ 12.24	\$ 16.02
Nursing	\$ 88.59	\$ 43.72	\$ 51.08	\$ 49.39	\$ 46.96	\$ 41.52
Therapy	\$ 19.12	\$ 11.71	\$ 11.76	\$ 13.33	\$ 7.07	\$ 15.08
Total Health Care	\$ 199.56	\$ 77.16	\$ 73.73	\$ 83.06	\$ 83.45	\$ 82.93
Salaries and Purchased Services per Health Care Unit/Bed						
Health Care Administration	\$ 7,982	\$ 3,733	\$ 2,913	\$ 4,021	\$ 3,929	\$ 4,351
Assisted Living	\$ 9,432	\$ 3,887	\$ 3,447	\$ 4,358	\$ 4,079	\$ 5,423
Nursing	\$ 16,796	\$ 14,362	\$ 12,450	\$ 16,252	\$ 15,998	\$ 13,886
Therapy	\$ 3,625	\$ 3,950	\$ 3,698	\$ 4,409	\$ 2,338	\$ 5,175
Total Health Care	\$ 37,835	\$ 24,666	\$ 20,659	\$ 27,145	\$ 26,479	\$ 27,380
Health Care Department Salaries and Purchased Services as a Percent of Department						
Health Care Administration	84.1%	73.7%	80.2%	80.6%	79.0%	77.0%
Assisted Living	82.3%	71.3%	78.6%	75.0%	76.3%	76.6%
Nursing	74.1%	68.3%	73.7%	69.2%	74.6%	75.5%
Therapy	100.0%	80.6%	99.9%	92.7%	82.4%	90.4%
Total Health Care	80.1%	69.5%	77.0%	74.7%	74.0%	74.7%
FTEs per Health Care Unit/Bed						
Health Care Administration	0.19	0.06	0.04	0.08	0.07	0.08
Assisted Living Total	0.26	0.12	0.14	0.13	0.13	0.17
RNs	0.00	0.01	0.00	0.01	0.01	0.01
LPNs	0.15	0.03	0.02	0.03	0.02	0.03
CNAs	0.11	0.08	0.10	0.08	0.10	0.10
Orderlies/Non Certified Assistants	0.00	0.01	0.13	0.00	0.02	0.01
Nursing Total	0.38	0.42	0.44	0.51	0.43	0.39
RNs	0.14	0.04	0.05	0.05	0.04	0.03
LPNs	0.00	0.08	0.09	0.09	0.08	0.09
CNAs	0.24	0.28	0.29	0.34	0.30	0.28
Orderlies/Non Certified Assistants	0.00	0.02	0.00	0.02	0.02	0.02
Therapy	0.00	0.05	0.00	0.07	0.03	0.03
Total Health Care	2.04	1.91	2.03	2.13	2.02	1.95
Percentage Supervisory FTEs	4.8%	3.6%	3.1%	4.1%	3.8%	3.7%
Percentage Direct FTEs	95.2%	89.5%	96.9%	95.9%	96.2%	96.5%
Hours per Health Care Resident Day						
Health Care Administration	2.07	0.43	0.29	0.52	0.43	0.57
Assisted Living Total	2.81	0.74	0.71	0.78	0.80	1.05
RNs	0.02	0.06	0.06	0.05	0.07	0.07
LPNs	1.60	0.15	0.12	0.19	0.12	0.20
CNAs	1.20	0.51	0.36	0.50	0.64	0.59
Orderlies/Non Certified Assistants	0.00	0.10	0.86	0.00	0.12	0.08
Nursing Total	4.17	2.59	2.70	3.26	2.79	2.50
RNs	1.51	0.23	0.21	0.31	0.25	0.21
LPNs	0.02	0.50	0.54	0.53	0.53	0.59
CNAs	2.63	1.84	1.87	2.19	1.97	1.70
Orderlies/Non Certified Assistants	0.00	0.11	0.11	0.12	0.12	0.15
Therapy	0.00	0.27	0.00	0.45	0.20	0.17
Total Health Care	9.05	4.03	3.70	5.02	4.22	4.29
Assisted Living Hours per Assisted Living Resident Day						
RNs	0.03	0.15	0.15	0.14	0.22	0.16
LPNs	3.44	0.36	0.33	0.55	0.23	0.42
CNAs	2.58	1.28	0.83	1.39	1.39	1.40
Orderlies/Non Certified Assistants	0.00	0.17	2.96	0.00	0.21	0.16
Total	6.05	1.96	4.27	2.08	2.05	2.13
Nursing Hours per Nursing Resident Day						
RNs	2.83	0.37	0.32	0.47	0.42	0.39
LPNs	0.04	0.87	0.95	0.91	0.93	1.20
CNAs	4.92	3.00	2.97	3.20	3.25	3.38
Orderlies/Non Certified Assistants	0.00	0.20	0.19	0.21	0.21	0.29
Total	7.79	4.44	4.43	4.79	4.81	5.25

Group II - Median by Geographic Region Prepared for EXAMPLE REPORT - DATA NOT VALID

Facility Wide Costs

Facility Specific Information	Benchmark Results			
	Geographic Region			
	Total	Rural	Suburban	Urban

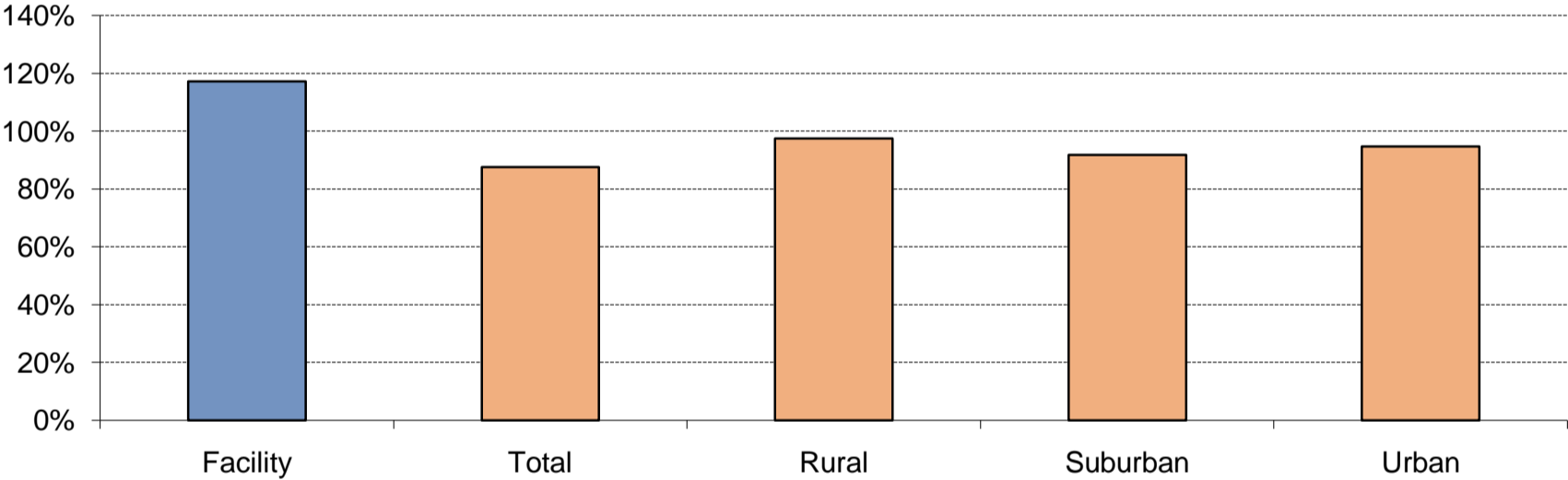
Cost Analysis

Costs as a Percent of Net Service Revenue					
Total Operating Costs (includes Fringe Benefits)	117.3%	87.6%	97.5%	91.9%	94.7%
Fringe Benefits	8.3%	10.1%	9.4%	11.8%	10.8%
Costs per Resident Day					
Total Operating Costs (includes Fringe Benefits)	\$ 113.61	\$ 92.29	\$ 117.23	\$ 102.43	\$ 96.87
Fringe Benefits	\$ 8.07	\$ 10.43	\$ 11.35	\$ 13.23	\$ 11.13

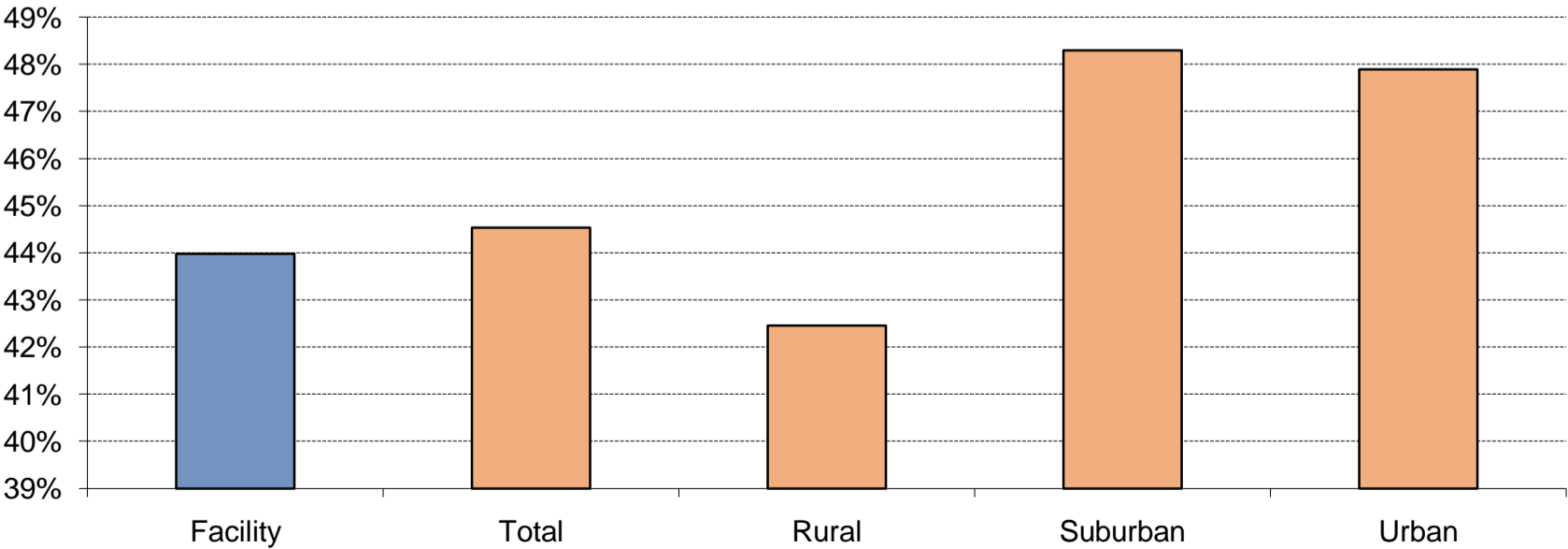
Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	44.0%	44.5%	42.5%	48.3%	47.9%
Benefits as a Percent of Salaries	19%	21%	22%	25%	22%
Salaries per Resident Day	\$ 42.61	\$ 47.33	\$ 51.05	\$ 57.60	\$ 48.90
FTEs per Unit/Bed	0.429910714	0.52378659	0.657077626	0.54	0.571660793
Hours per Resident Day	2.412894211	3.17205345	3.474150939	3.46	3.255690853

Median Operating Costs as a Percent of Net Resident Services Revenue by Geographic Region



Median Salaries as a Percent of Net Resident Services Revenue by Geographic Region



Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results			
		Geographic Region			
		Total	Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Resident Service Revenue					
Total General and Administrative Costs	26.8%	13.7%	18.5%	13.8%	14.9%
Total Marketing Costs	11.9%	2.5%	7.6%	1.9%	2.8%
Total Fundraising Costs	0.0%	0.6%	0.0%	0.8%	0.6%
Total General and Administrative, Marketing and Fundraising Costs	38.7%	16.8%	26.1%	16.9%	18.3%
Line Item Costs					
Insurance - Property and Liability	2.2%	1.6%	2.3%	1.4%	2.0%
Insurance - Medical Malpractice and D&O	0.0%	0.2%	0.1%	0.1%	0.4%
Property Taxes	7.5%	1.0%	2.3%	2.6%	0.7%
Management Fees	0.0%	4.5%	1.0%	1.3%	5.1%
Corporate Office Allocation	4.8%	1.9%	0.0%	0.0%	2.0%
General and Administrative Purchased Services	2.8%	0.8%	0.0%	0.8%	0.9%
General and Administrative IT and Computer Expense	0.1%	0.4%	0.3%	0.2%	0.4%
General and Administrative Supplies and Other	1.8%	2.3%	10.5%	2.6%	2.3%
Advertising	0.9%	1.0%	3.8%	0.6%	1.2%
Marketing Purchased Services	3.8%	0.2%	0.8%	0.2%	0.2%
Marketing Supplies and Other	3.3%	0.2%	0.8%	0.2%	0.2%
Fundraising/Development Purchased Services	0.0%	0.1%	0.0%	0.1%	0.1%
Fundraising/Development Supplies and Other	0.0%	0.1%	0.0%	0.2%	0.1%
Costs per Resident Day					
Total General and Administrative Costs	\$ 25.95	\$ 14.52	\$ 22.24	\$ 14.94	\$ 15.61
Total Marketing Costs	\$ 11.56	\$ 2.93	\$ 9.09	\$ 2.63	\$ 3.15
Total Fundraising Costs	\$ -	\$ 0.80	\$ -	\$ 0.97	\$ 0.57
Total General and Administrative, Marketing and Fundraising Costs	\$ 37.51	\$ 18.35	\$ 31.33	\$ 20.71	\$ 18.94
Line Item Costs					
Insurance - Property and Liability	\$ 2.16	\$ 1.90	\$ 2.79	\$ 1.66	\$ 2.14
Insurance - Medical Malpractice and D&O	\$ -	\$ 0.19	\$ 0.09	\$ 0.12	\$ 0.30
Property Taxes	\$ 7.24	\$ 0.71	\$ 2.72	\$ 1.48	\$ 0.74
Management Fees	\$ -	\$ 4.63	\$ 1.16	\$ 1.29	\$ 5.14
Corporate Office Allocation	\$ 4.67	\$ 4.09	\$ -	\$ -	\$ 4.40
General and Administrative Purchased Services	\$ 3	\$ 1	\$ -	\$ 1	\$ 1
General and Administrative IT and Computer Expense	\$ 0.05	\$ 0.35	\$ 0.36	\$ 0.27	\$ 0.39
General and Administrative Supplies and Other	\$ 2	\$ 2	\$ 13	\$ 3	\$ 2
Advertising	\$ 0.91	\$ 1.01	\$ 4.55	\$ 0.54	\$ 1.18
Marketing Purchased Services	\$ 4	\$ 0	\$ 1	\$ 0	\$ 0
Marketing Supplies and Other	\$ 3.23	\$ 0.22	\$ 0.94	\$ 0.23	\$ 0.23
Fundraising/Development Purchased Services	\$ -	\$ 0	\$ -	\$ 0	\$ 0
Fundraising/Development Supplies and Other	\$ -	\$ 0.13	\$ -	\$ 0.23	\$ 0.10
Costs per Total Units/Beds					
Total General and Administrative Costs	\$ 9,616	\$ 5,128	\$ 8,748	\$ 4,871	\$ 5,517
Total Marketing Costs	\$ 4,286	\$ 935	\$ 3,575	\$ 872	\$ 1,047
Total Fundraising Costs	\$ -	\$ 265	\$ -	\$ 364	\$ 242
Total General and Administrative, Marketing and Fundraising Costs	\$ 13,901	\$ 6,157	\$ 12,324	\$ 6,573	\$ 6,616
Line Item Costs					
Insurance - Property and Liability	\$ 800	\$ 624	\$ 1,099	\$ 475	\$ 772
Insurance - Medical Malpractice and D&O	\$ -	\$ 42	\$ 34	\$ 34	\$ 128
Property Taxes	\$ 2,684	\$ 208	\$ 1,071	\$ 17	\$ 224
Management Fees	\$ -	\$ 1,495	\$ 457	\$ 217	\$ 1,779
Corporate Office Allocation	\$ 1,732	\$ 1,285	\$ -	\$ -	\$ 1,382
General and Administrative Purchased Services	\$ 993	\$ 310	\$ -	\$ 302	\$ 343
General and Administrative IT and Computer Expense	\$ 19	\$ 124	\$ 141	\$ 89	\$ 136
General and Administrative Supplies and Other	\$ 641	\$ 673	\$ 4,954	\$ 1,016	\$ 709
Advertising	\$ 337	\$ 363	\$ 1,791	\$ 210	\$ 419
Marketing Purchased Services	\$ 1,374	\$ 69	\$ 364	\$ 63	\$ 67
Marketing Supplies and Other	\$ 1,195	\$ 75	\$ 369	\$ 66	\$ 80
Fundraising/Development Purchased Services	\$ -	\$ 16	\$ -	\$ 20	\$ 14
Fundraising/Development Supplies and Other	\$ -	\$ 58	\$ -	\$ 103	\$ 37
Costs per Square Foot					
Total General and Administrative Costs	\$ 4.07	\$ 4.20	\$ -	\$ 3.24	\$ 4.69
Total Marketing Costs	\$ 1.81	\$ 0.81	\$ -	\$ 0.48	\$ 0.93
Total Fundraising Costs	\$ -	\$ 0.25	\$ -	\$ 0.30	\$ 0.18
Total General and Administrative, Marketing and Fundraising Costs	\$ 5.88	\$ 5.38	\$ -	\$ 3.74	\$ 5.85
Line Item Costs					
Insurance - Property and Liability	\$ 0.34	\$ 0.51	\$ -	\$ 0.29	\$ 0.68
Insurance - Medical Malpractice and D&O	\$ -	\$ 0.04	\$ -	\$ 0.03	\$ 0.10
Property Taxes	\$ 1.14	\$ 0.26	\$ -	\$ 0.60	\$ 0.25
General and Administrative IT and Computer Expense	\$ 0.01	\$ 0.11	\$ -	\$ 0.06	\$ 0.13
Percent Increase in Insurance					
Property Insurance	0.0%	-1.6%	-14.0%	2.8%	-2.6%
Professional Liability Insurance Premiums	0.0%	4.6%	72.0%	3.3%	4.9%

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results			
		Geographic Region			
		Total	Rural	Suburban	Urban
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue					
Total General and Administrative Salaries	6.4%	4.5%	1.7%	5.1%	4.6%
Total Marketing Salaries	3.2%	1.1%	1.8%	0.9%	1.3%
Total Fundraising Salaries	0.0%	0.5%	0.0%	0.6%	0.4%
Total General and Administrative, Marketing and Fundraising Salaries	9.7%	5.7%	3.5%	6.5%	5.8%
Salaries per Resident Day					
Total General and Administrative Salaries	\$ 6.23	\$ 4.39	\$ 2.06	\$ 5.20	\$ 4.64
Total Marketing Salaries	\$ 3.13	\$ 1.16	\$ 2.19	\$ 1.10	\$ 1.25
Total Fundraising Salaries	\$ -	\$ 0.40	\$ -	\$ 0.48	\$ 0.34
Total General and Administrative, Marketing and Fundraising Salaries	\$ 9.36	\$ 5.80	\$ 4.25	\$ 7.60	\$ 6.22
Salaries per Unit/Bed					
Total General and Administrative Salaries	\$ 2,309	\$ 1,477	\$ 812	\$ 1,890	\$ 1,564
Total Marketing Salaries	\$ 1,160	\$ 409	\$ 860	\$ 364	\$ 476
Total Fundraising Salaries	\$ -	\$ 135	\$ -	\$ 180	\$ 145
Total General and Administrative, Marketing and Fundraising Salaries	\$ 3,469	\$ 2,067	\$ 1,672	\$ 2,467	\$ 2,081
Average Wages per Hour					
Total Administration	\$ 29.49	\$ 27.43	\$ 25.15	\$ 34.04	\$ 28.90
Total Marketing	\$ 27.28	\$ 24.87	\$ 36.20	\$ 27.17	\$ 24.56
Total Fundraising	\$ -	\$ 27.54	\$ -	\$ 27.22	\$ 32.41
Total General and Administrative, Marketing and Fundraising Salaries	\$ 28.71	\$ 26.53	\$ 29.83	\$ 32.38	\$ 28.21
Paid Salary Percentage					
General & Administrative	70%	78%	100%	88%	83%
Marketing	46%	93%	70%	95%	100%
Fundraising	0%	90%	0%	97%	97%
Total General and Administrative, Marketing and Fundraising	59%	79%	82%	84%	85%
Contracted Salary Percentage					
General & Administrative	30%	15%	0%	12%	17%
Marketing	54%	12%	30%	16%	12%
Fundraising	0%	13%	0%	12%	18%
Total General and Administrative, Marketing and Fundraising	41%	14%	18%	16%	15%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:					
Total General and Administrative Salaries	9.2%	5.4%	1.7%	6.3%	5.8%
Total Marketing Salaries	7.1%	1.3%	2.6%	1.0%	1.4%
Total Fundraising Salaries	0.0%	0.5%	0.0%	0.6%	0.5%
Total General and Administrative, Marketing and Fundraising Salaries	16.3%	6.7%	4.3%	7.3%	7.1%
Salaries and Purchased Services per Resident Day:					
Total General and Administrative Salaries	\$ 8.91	\$ 5.55	\$ 2.06	\$ 6.20	\$ 5.96
Total Marketing Salaries	\$ 6.84	\$ 1.40	\$ 3.11	\$ 1.16	\$ 1.50
Total Fundraising Salaries	\$ -	\$ 0.47	\$ -	\$ 0.57	\$ 0.44
Total General and Administrative, Marketing and Fundraising Salaries	\$ 15.75	\$ 6.88	\$ 5.18	\$ 8.56	\$ 7.35
Salaries and Purchased Services per Unit/Bed:					
Total General and Administrative Salaries	\$ 3,301.95	\$ 1,888.95	\$ 812.02	\$ 2,365.17	\$ 1,982.09
Total Marketing Salaries	\$ 2,533.94	\$ 469.35	\$ 1,224.07	\$ 404.85	\$ 537.44
Total Fundraising Salaries	\$ -	\$ 171.00	\$ -	\$ 211.01	\$ 183.87
Total General and Administrative, Marketing and Fundraising Salaries	\$ 5,835.89	\$ 2,322.77	\$ 2,036.09	\$ 2,974.28	\$ 2,469.30
Salaries and Purchased Services per Total Department Costs					
Total Administration	34.3%	39.8%	9.3%	47.1%	42.7%
Total Marketing	62.3%	48.2%	36.2%	58.9%	50.0%
Total Fundraising	0.0%	70.0%	0.0%	72.6%	84.7%
Total General and Administrative, Marketing and Fundraising Salaries	44.1%	46.5%	17.0%	55.0%	47.0%
FTEs per Unit/Bed					
General & Administrative	0.04	0.03	0.02	0.03	0.03
Marketing	0.02	0.01	0.01	0.01	0.01
Fundraising	0.00	0.01	0.00	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.06	0.03	0.03	0.03	0.04
Supervisory/Direct FTE Percentage					
Supervisory					
General & Administrative	36%	27%	29%	34%	28%
Marketing	21%	31%	20%	33%	27%
Fundraising	0%	93%	0%	100%	100%
Total General and Administrative, Marketing and Fundraising	31%	28%	25%	35%	30%
Clerical/Direct					
General & Administrative	64%	67%	71%	66%	73%
Marketing	79%	70%	80%	67%	76%
Fundraising	0%	39%	0%	0%	42%
Total General and Administrative, Marketing and Fundraising	69%	65%	75%	66%	70%
Hours per Resident Day					
General & Administrative	0.21	0.16	0.08	0.19	0.17
Marketing	0.11	0.05	0.06	0.03	0.05
Fundraising	0.00	0.01	0.00	0.02	0.01
Total General and Administrative, Marketing and Fundraising	0.33	0.22	0.14	0.28	0.24

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

Dietary	Facility Specific Information	Benchmark Results			
		Geographic Region			
		Total	Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue					
Total Dietary	18.7%	15.5%	20.9%	19.6%	16.4%
Line Item Costs:					
Dietary Purchased Services	0.2%	0.2%	0.0%	0.2%	0.2%
Dietary Raw Food	5.8%	5.4%	7.4%	6.3%	5.8%
Dietary Supplies and Other	1.8%	1.0%	1.1%	1.0%	1.1%
Costs per Resident Day					
Total Dietary	\$ 18.11	\$ 17.40	\$ 25.14	\$ 20.10	\$ 18.10
Line Item Costs:					
Dietary Purchased Services	\$ 0.21	\$ 0.16	\$ -	\$ 0.07	\$ 0.19
Dietary Raw Food	\$ 5.63	\$ 6.32	\$ 8.93	\$ 7.16	\$ 6.54
Dietary Supplies and Other	\$ 1.79	\$ 1.14	\$ 1.32	\$ 1.24	\$ 1.20
Costs per Total Unit/Bed					
Total Dietary	\$ 6,711	\$ 6,354	\$ 9,891	\$ 7,320	\$ 6,172
Line Item Costs:					
Dietary Purchased Services	\$ 76	\$ 52	\$ -	\$ 32	\$ 67
Dietary Raw Food	\$ 2,086	\$ 2,099	\$ 3,514	\$ 2,614	\$ 2,111
Dietary Supplies and Other	\$ 663	\$ 373	\$ 520	\$ 347	\$ 401
Costs per Meal Served					
Total Dietary	\$ 16.83	\$ 9.62	\$ 15.09	\$ 11.53	\$ 9.82
Line Item Costs:					
Dietary Purchased Services	\$ 0.19	\$ 0.07	\$ -	\$ 0.05	\$ 0.08
Dietary Raw Food	\$ 5.23	\$ 3.42	\$ 5.36	\$ 4.45	\$ 3.38
Dietary Supplies and Other	\$ 1.66	\$ 0.63	\$ 0.79	\$ 0.67	\$ 0.67
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue	9.1%	7.2%	10.1%	8.2%	7.1%
Salaries per Resident Day	\$ 8.82	\$ 7.89	\$ 12.18	\$ 9.40	\$ 8.43
Salaries per Meal Served	\$ 8.20	\$ 4.45	\$ 7.31	\$ 5.48	\$ 4.50
Average Wages per Hour	\$ 13.53	\$ 10.97	\$ 12.10	\$ 12.37	\$ 11.74
Paid/Contracted Salary Percentage					
Paid Salary Percentage	97.7%	92.3%	100.0%	99.9%	98.5%
Contracted Salary Percentage	2.3%	1.7%	0.0%	1.1%	2.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	9.3%	7.5%	10.1%	8.6%	8.0%
Salaries and Purchased Services per Resident Day	\$ 9.02	\$ 8.58	\$ 12.18	\$ 9.62	\$ 8.87
Salaries and Purchased Services per Meal Served	\$ 8.39	\$ 4.62	\$ 7.31	\$ 5.50	\$ 4.66
Salaries and Purchased Services as a Percentage of Total Dietary Costs	49.8%	44.7%	48.4%	48.0%	48.1%
FTEs per Unit/Bed	0.116071429	0.1109081	0.190410959	0.14	0.1147472
Supervisory/Direct FTE Percentage					
Percent Supervisory FTEs	11.7%	8.3%	4.8%	7.4%	11.1%
Percent Direct FTEs	88.3%	84.9%	95.2%	92.6%	89.3%
Hours per Resident Day	0.651456381	0.7072281	1.006755345	0.85	0.699691912
Hours per Meal Served	0.605612668	0.39223571	0.60425941	0.49	0.405831884

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

Facility Specific Information	Benchmark Results			
	Geographic Region			
	Total	Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Plant Operations	26.1%	14.4%	15.7%	18.2%	15.1%
Housekeeping	5.1%	4.7%	4.7%	5.4%	5.1%
Laundry	0.7%	0.8%	1.1%	0.9%	0.9%
Security	2.9%	1.2%	2.7%	1.0%	1.5%
Line Item Costs:					
Utilities	7.0%	5.6%	6.0%	6.9%	5.9%
Repair and Maintenance	4.7%	1.6%	2.2%	2.0%	1.7%

Costs per Resident Day

Plant Operations	\$ 25.26	\$ 16.20	\$ 18.84	\$ 18.45	\$ 16.34
Housekeeping	\$ 4.92	\$ 5.01	\$ 5.68	\$ 6.36	\$ 5.01
Laundry	\$ 0.63	\$ 0.82	\$ 1.27	\$ 1.02	\$ 0.87
Security	\$ 2.82	\$ 1.31	\$ 3.27	\$ 1.24	\$ 1.61
Line Item Costs:					
Utilities	\$ 6.77	\$ 6.34	\$ 7.18	\$ 7.17	\$ 6.56
Repair and Maintenance	\$ 4.57	\$ 1.74	\$ 2.63	\$ 2.08	\$ 1.82

Costs per Unit/Bed

Plant Operations	\$ 9,363	\$ 5,579	\$ 7,412	\$ 6,398	\$ 5,558
Housekeeping	\$ 1,825	\$ 1,838	\$ 2,235	\$ 2,290	\$ 1,871
Laundry	\$ 234	\$ 285	\$ 501	\$ 341	\$ 281
Security	\$ 1,046	\$ 474	\$ 1,287	\$ 471	\$ 509
Line Item Costs:					
Utilities	\$ 2,509	\$ 2,156	\$ 2,826	\$ 2,496	\$ 2,264
Repair and Maintenance	\$ 1,695	\$ 502	\$ 1,034	\$ 489	\$ 544

Costs per Square Foot

Plant Operations	\$ 3.96	\$ 4.25	\$ -	\$ 4.52	\$ 4.83
Housekeeping	\$ 0.77	\$ 1.42	\$ -	\$ 1.44	\$ 1.55
Laundry	\$ 0.10	\$ 0.24	\$ -	\$ 0.24	\$ 0.27
Security	\$ 0.44	\$ 0.35	\$ -	\$ 0.34	\$ 0.46
Plant Operations Line Items:					
Plant Operations Purchased Services	\$ 0.53	\$ 0.40	\$ -	\$ 0.48	\$ 0.43
Utilities	\$ 1.06	\$ 1.69	\$ -	\$ 1.55	\$ 1.89
Equipment Lease Expense	\$ -	\$ 0.14	\$ -	\$ 0.24	\$ 0.07
Facility Lease Expense	\$ 0.61	\$ 0.41	\$ -	\$ -	\$ 0.45
Plant Operation Supplies and Other	\$ 0.21	\$ 0.34	\$ -	\$ 0.37	\$ 0.36
Housekeeping Line Items:					
Housekeeping Purchased Services	\$ -	\$ 0.05	\$ -	\$ 0.10	\$ 0.05
Housekeeping Supplies and Other	\$ 0.08	\$ 0.16	\$ -	\$ 0.13	\$ 0.17
Security Line Items					
Security Purchased Services	\$ 0.44	\$ 0.07	\$ -	\$ 0.07	\$ 0.09
Security Supplies and Other	\$ -	\$ 0.02	\$ -	\$ 0.01	\$ 0.02

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

Plant Operations	4.5%	3.0%	2.1%	4.2%	3.2%
Housekeeping	3.8%	3.2%	3.4%	3.8%	3.4%
Laundry	0.4%	0.5%	0.8%	0.6%	0.4%
Security	0.0%	1.0%	2.2%	0.9%	1.3%

Salaries per Resident Day

Plant Operations	\$ 4.40	\$ 3.25	\$ 2.58	\$ 3.70	\$ 3.45
Housekeeping	\$ 3.73	\$ 3.48	\$ 4.09	\$ 4.54	\$ 3.46
Laundry	\$ 0.36	\$ 0.49	\$ 0.99	\$ 0.66	\$ 0.44
Security	\$ -	\$ 1.04	\$ 2.68	\$ 0.98	\$ 1.24

Salaries per Unit/Bed

Plant Operations	\$ 1,632.39	\$ 1,157.39	\$ 1,015.15	\$ 1,516.03	\$ 1,230.30
Housekeeping	\$ 1,381.97	\$ 1,270.53	\$ 1,608.72	\$ 1,647.25	\$ 1,250.84
Laundry	\$ 131.58	\$ 172.05	\$ 389.26	\$ 218.39	\$ 154.19
Security	\$ -	\$ 385.15	\$ 1,052.65	\$ 391.51	\$ 456.61

Salaries per Square Foot

Plant Operations	\$ 0.69	\$ 0.95	\$ -	\$ 1.09	\$ 1.01
Housekeeping	\$ 0.58	\$ 0.95	\$ -	\$ 0.94	\$ 1.04
Laundry	\$ 0.06	\$ 0.11	\$ -	\$ 0.15	\$ 0.11
Security	\$ -	\$ 0.30	\$ -	\$ 0.29	\$ 0.41

Average Wages per Hour

Plant Operations	\$ 22.03	\$ 15.59	\$ 17.81	\$ 16.98	\$ 16.26
Housekeeping	\$ 10.59	\$ 10.07	\$ 9.52	\$ 11.34	\$ 10.74
Laundry	\$ 9.98	\$ 10.03	\$ 10.25	\$ 11.14	\$ 10.80
Security	\$ -	\$ 10.43	\$ 10.66	\$ 12.17	\$ 11.22

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

		Facility Specific Information	Benchmark Results			
			Geographic Region			
			Total	Rural	Suburban	Urban
Paid Salary Percentage						
Plant Operations	56.4%	65.5%	40.9%	79.0%	70.1%	
Housekeeping	100.0%	91.3%	97.3%	100.0%	98.1%	
Laundry	100.0%	93.0%	100.0%	100.0%	100.0%	
Security	0.0%	93.0%	100.0%	100.0%	100.0%	
Contracted Salary Percentage						
Plant Operations	43.6%	27.9%	59.1%	38.4%	29.9%	
Housekeeping	0.0%	5.0%	2.7%	8.1%	4.6%	
Laundry	0.0%	75.3%	0.0%	52.1%	81.0%	
Security	100.0%	55.5%	0.0%	51.2%	59.7%	
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Plant Operations	8.1%	4.6%	5.3%	5.3%	4.7%	
Housekeeping	3.8%	3.4%	3.5%	3.8%	3.7%	
Laundry	0.4%	0.6%	0.8%	0.6%	0.7%	
Security	2.9%	0.9%	2.2%	0.8%	1.3%	
Salaries and Purchased Services per Resident Day						
Plant Operations	\$ 7.81	\$ 5.04	\$ 6.32	\$ 5.51	\$ 5.30	
Housekeeping	\$ 3.73	\$ 3.64	\$ 4.20	\$ 4.56	\$ 3.63	
Laundry	\$ 0.36	\$ 0.67	\$ 0.99	\$ 0.67	\$ 0.72	
Security	\$ 2.82	\$ 1.04	\$ 2.68	\$ 0.98	\$ 1.30	
Salaries and Purchased Services per Unit/Bed						
Plant Operations	\$ 2,893.56	\$ 1,764.09	\$ 2,485.04	\$ 1,907.06	\$ 1,855.11	
Housekeeping	\$ 1,381.97	\$ 1,340.98	\$ 1,653.84	\$ 1,689.52	\$ 1,385.55	
Laundry	\$ 131.58	\$ 225.60	\$ 389.26	\$ 225.91	\$ 243.48	
Security	\$ 1,045.68	\$ 366.20	\$ 1,052.65	\$ 367.99	\$ 411.08	
Salaries and Purchased Services per Square Foot						
Plant Operations	\$ 1.22	\$ 1.28	\$ -	\$ 1.11	\$ 1.53	
Housekeeping	\$ 0.58	\$ 1.04	\$ -	\$ 1.08	\$ 1.16	
Laundry	\$ 0.06	\$ 0.19	\$ -	\$ 0.18	\$ 0.21	
Security	\$ 0.44	\$ 0.27	\$ -	\$ 0.28	\$ 0.39	
Salaries and Purchased Services as a Percent of Total Department Costs						
Plant Operations	30.9%	29.5%	33.5%	29.4%	31.9%	
Housekeeping	75.7%	68.3%	74.0%	73.5%	73.4%	
Laundry	56.2%	72.1%	77.7%	67.9%	78.9%	
Security	100.0%	75.2%	81.8%	79.4%	81.2%	
FTEs per Unit/Bed						
Plant Operations	0.04	0.03	0.03	0.05	0.04	
Housekeeping	0.06	0.06	0.08	0.07	0.06	
Laundry	0.01	0.01	0.02	0.01	0.01	
Security	0.00	0.02	0.05	0.01	0.02	
Percent Supervisory FTES						
Plant Operations	25.3%	15.5%	16.7%	14.3%	19.0%	
Housekeeping	7.2%	7.3%	5.6%	7.7%	8.6%	
Laundry	0.0%	16.4%	25.0%	17.7%	16.7%	
Security	0.0%	9.1%	0.0%	14.0%	8.8%	
Percent Direct FTEs						
Plant Operations	74.7%	77.5%	83.3%	85.7%	81.1%	
Housekeeping	92.8%	85.8%	94.4%	92.3%	92.0%	
Laundry	100.0%	93.0%	75.0%	100.0%	100.0%	
Security	0.0%	93.0%	100.0%	100.0%	96.9%	
Hours per Resident Day						
Plant Operations	0.20	0.20	0.14	0.29	0.21	
Housekeeping	0.35	0.33	0.43	0.42	0.33	
Laundry	0.04	0.05	0.10	0.06	0.04	
Security	0.00	0.10	0.25	0.09	0.10	
Hours per Total Unit/Bed						
Plant Operations	74.10	70.99	56.99	100.06	74.34	
Housekeeping	130.46	121.86	169.06	143.42	126.92	
Laundry	13.19	16.93	37.99	20.26	15.29	
Security	0.00	30.91	98.78	28.81	41.22	
Hours per Total Square Feet						
Plant Operations	0.03	0.05	0.00	0.06	0.06	
Housekeeping	0.06	0.10	0.00	0.08	0.11	
Laundry	0.01	0.01	0.00	0.02	0.01	
Security	0.00	0.03	0.00	0.02	0.03	
Hours per Acreage						
Groundskeeping	0.00	0.08	0.00	0.08	0.10	

Group II - Median by Geographic Region Prepared for EXAMPLE REPORT - DATA NOT VALID

Resident Services

Facility Specific Information	Benchmark Results			
	Geographic Region			
	Total	Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue	5.2%	4.8%	2.3%	5.1%	5.2%
Costs per Resident Day	\$ 5.00	\$ 5.00	\$ 2.81	\$ 6.13	\$ 5.14
Costs per Total Unit/Bed	\$ 1,854	\$ 1,834	\$ 1,105	\$ 1,982	\$ 1,915
Costs per Square Foot	\$ 0.78	\$ 1.45	\$ -	\$ 1.41	\$ 1.63

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	2.8%	3.0%	1.7%	3.4%	3.3%
Salaries per Resident Day	\$ 2.70	\$ 3.33	\$ 2.10	\$ 3.97	\$ 3.50
Salaries per Unit/Bed	\$ 1,002.21	\$ 1,168.47	\$ 824.17	\$ 1,305.31	\$ 1,206.35
Average Wages per Hour	\$ 18.61	\$ 16.81	\$ 18.86	\$ 18.68	\$ 17.55
Paid/Contracted Salary Percentage					
Paid Salary Percentage	70.9%	92.9%	100.0%	98.2%	100.0%
Contracted Salary Percentage	29.1%	6.9%	0.0%	3.6%	9.9%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	5.8%	4.2%	1.9%	4.8%	4.5%
Salaries and Purchased Services per Resident Day	\$ 5.60	\$ 4.57	\$ 2.34	\$ 5.31	\$ 4.91
Salaries and Purchased Services per Unit/Bed	\$ 2,074.91	\$ 1,589.18	\$ 921.60	\$ 1,813.14	\$ 1,639.54
Salaries and Purchased Services as a Percent of Total Resident Services Costs	111.9%	80.0%	83.4%	86.0%	86.2%
FTEs per Unit/Bed	0.025892857	0.0290625	0.021004566	0.030571205	0.033243816
Supervisory/Direct FTE Percentage					
Percent Supervisory FTEs	17.2%	18.7%	38.0%	18.4%	19.5%
Percent Direct FTEs	82.8%	77.0%	62.0%	83.3%	82.8%
Hours per Resident Day	0.145324885	0.186	0.111056945	0.2	0.200640662
Hours per Unit/Bed	0.025892857	0.0290625	0.021004566	0.030571205	0.033243816

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

Facility Specific Information	Healthcare			
	Total	Benchmark Results		
		Geographic Region		
		Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue					
Healthcare Administration	4.0%	5.0%	3.6%	5.4%	5.4%
Assisted Living	4.8%	4.5%	5.1%	4.9%	4.8%
Nursing	9.6%	16.9%	12.9%	15.1%	18.9%
Therapy	1.5%	3.8%	2.2%	4.1%	4.3%
Total Healthcare	20.0%	30.3%	23.8%	29.5%	33.5%
Costs per Healthcare Resident Day					
Healthcare Administration	\$ 50.07	\$ 15.02	\$ 17.38	\$ 19.24	\$ 14.99
Assisted Living	\$ 60.42	\$ 14.89	\$ 24.72	\$ 23.09	\$ 15.57
Nursing	\$ 119.56	\$ 58.46	\$ 62.86	\$ 74.40	\$ 61.61
Therapy	\$ 19.12	\$ 12.61	\$ 10.75	\$ 13.56	\$ 14.00
Total Healthcare	\$ 249.17	\$ 100.98	\$ 115.71	\$ 130.29	\$ 106.17
Costs per Healthcare Bed					
Healthcare Administration	\$ 9,493	\$ 4,902	\$ 6,180	\$ 6,052	\$ 5,003
Assisted Living	\$ 11,454	\$ 4,871	\$ 8,790	\$ 6,833	\$ 5,035
Nursing	\$ 22,667	\$ 19,486	\$ 22,348	\$ 21,116	\$ 20,912
Therapy	\$ 3,625	\$ 4,142	\$ 3,820	\$ 5,605	\$ 4,446
Total Healthcare	\$ 47,240	\$ 33,401	\$ 41,138	\$ 39,605	\$ 35,395
Costs per Total Square Foot					
Healthcare Administration	\$ 0.61	\$ 1.57	\$ -	\$ 1.37	\$ 1.83
Assisted Living	\$ 0.74	\$ 1.26	\$ -	\$ 1.38	\$ 1.34
Nursing	\$ 1.46	\$ 5.65	\$ -	\$ 3.66	\$ 6.32
Therapy	\$ 0.23	\$ 1.25	\$ -	\$ 1.67	\$ 1.32
Total Healthcare	\$ 3.03	\$ 9.72	\$ -	\$ 8.08	\$ 10.81
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue					
Healthcare Administration	3.4%	3.1%	2.7%	3.7%	3.4%
Assisted Living	4.0%	3.4%	4.1%	3.8%	3.7%
Nursing	6.3%	12.4%	9.0%	13.0%	13.4%
Therapy	0.0%	2.4%	1.8%	0.3%	3.5%
Total Healthcare	13.7%	21.4%	17.6%	20.8%	23.9%
Salaries per Healthcare Resident Day					
Healthcare Administration	\$ 42.10	\$ 10.47	\$ 12.95	\$ 14.11	\$ 10.72
Assisted Living	\$ 49.45	\$ 11.38	\$ 20.13	\$ 17.49	\$ 10.63
Nursing	\$ 78.97	\$ 43.66	\$ 43.49	\$ 49.80	\$ 45.65
Therapy	\$ -	\$ 8.08	\$ 8.69	\$ 1.07	\$ 10.58
Total Healthcare	\$ 170.51	\$ 73.59	\$ 85.26	\$ 82.47	\$ 77.58
Salaries per Healthcare Unit/Bed					
Healthcare Administration	\$ 7,982	\$ 3,473	\$ 4,605	\$ 4,135	\$ 3,433
Assisted Living	\$ 9,374	\$ 3,777	\$ 7,156	\$ 5,136	\$ 3,629
Nursing	\$ 14,971	\$ 14,362	\$ 15,462	\$ 16,102	\$ 13,925
Therapy	\$ -	\$ 2,874	\$ 3,091	\$ 373	\$ 3,360
Total Healthcare	\$ 32,327	\$ 24,487	\$ 30,314	\$ 25,746	\$ 24,347
Salaries per Square Foot					
Healthcare Administration	\$ 0.51	\$ 0.98	\$ -	\$ 0.95	\$ 1.28
Assisted Living	\$ 0.60	\$ 0.94	\$ -	\$ 1.01	\$ 1.03
Nursing	\$ 0.96	\$ 3.98	\$ -	\$ 2.89	\$ 4.48
Therapy	\$ -	\$ 0.91	\$ -	\$ 0.06	\$ 1.05
Total Healthcare	\$ 2.08	\$ 6.81	\$ -	\$ 4.91	\$ 7.84
Average Wages per Hour					
Healthcare Administration	\$ 20.35	\$ 23.81	\$ 22.14	\$ 24.91	\$ 25.86
Assisted Living Total	\$ 17.59	\$ 13.75	\$ 16.92	\$ 15.04	\$ 14.01
RNs	\$ 35.14	\$ 25.69	\$ -	\$ 23.48	\$ 29.68
LPNs	\$ 20.74	\$ 19.84	\$ 23.37	\$ 21.72	\$ 20.56
CNAs	\$ 13.16	\$ 11.57	\$ 12.44	\$ 12.92	\$ 12.03
Orderlies/Non Certified Assistants	\$ -	\$ 10.76	\$ -	\$ 11.31	\$ 11.57
Nursing Total	\$ 18.94	\$ 14.54	\$ 15.76	\$ 17.56	\$ 15.32
RNs	\$ 29.02	\$ 24.64	\$ 26.43	\$ 27.11	\$ 25.95
LPNs	\$ 20.85	\$ 20.07	\$ 23.37	\$ 23.80	\$ 21.54
CNAs	\$ 13.13	\$ 11.52	\$ 12.44	\$ 13.63	\$ 12.13
Orderlies/Non Certified Assistants	\$ -	\$ 7.17	\$ -	\$ 9.50	\$ 7.69
Therapy	\$ -	\$ 28.85	\$ 29.72	\$ 23.51	\$ 31.63
Total Healthcare	\$ 18.85	\$ 15.83	\$ 17.67	\$ 17.48	\$ 16.99

Group II - Median by Geographic Region
Prepared for EXAMPLE REPORT - DATA NOT VALID

Healthcare					
Facility Specific Information	Benchmark Results				
	Geographic Region				
	Total	Rural	Suburban	Urban	
Paid Salary Percentage					
Healthcare Administration	100.0%	85.8%	89.3%	93.2%	92.3%
Assisted Living	99.4%	93.0%	100.0%	100.0%	100.0%
Nursing	89.1%	93.0%	100.0%	100.0%	100.0%
Therapy	0.0%	93.0%	100.0%	8.5%	100.0%
Total Healthcare	85.4%	90.1%	98.2%	94.9%	96.9%
Contracted Salary Percentage					
Healthcare Administration	0.0%	10.0%	10.7%	11.1%	9.7%
Assisted Living	0.6%	2.2%	0.0%	4.4%	2.4%
Nursing	10.9%	2.2%	0.0%	0.6%	2.6%
Therapy	100.0%	93.0%	0.0%	100.0%	100.0%
Total Healthcare	14.6%	4.3%	1.8%	16.1%	3.5%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Healthcare Administration	3.4%	3.6%	3.0%	4.2%	3.9%
Assisted Living	4.0%	3.4%	4.1%	3.8%	3.7%
Nursing	7.1%	12.6%	9.0%	13.1%	13.6%
Therapy	1.5%	3.5%	1.8%	4.0%	3.8%
Total Healthcare	16.0%	21.1%	22.4%	0.0%	0.0%
Salaries and Purchased Services per Healthcare Resident Day					
Healthcare Administration	\$ 42.10	\$ 11.25	\$ 14.50	\$ 14.66	\$ 11.74
Assisted Living	\$ 49.75	\$ 11.76	\$ 20.13	\$ 17.63	\$ 11.37
Nursing	\$ 88.59	\$ 43.72	\$ 43.49	\$ 49.80	\$ 46.84
Therapy	\$ 19.12	\$ 11.71	\$ 8.69	\$ 13.24	\$ 12.08
Total Healthcare	\$ 199.56	\$ 77.16	\$ 86.81	\$ 81.14	\$ 82.97
Salaries and Purchased Services per Healthcare Unit/Bed					
Healthcare Administration	\$ 7,982	\$ 3,733	\$ 5,156	\$ 4,544	\$ 3,873
Assisted Living	\$ 9,432	\$ 3,887	\$ 7,156	\$ 5,301	\$ 3,884
Nursing	\$ 16,796	\$ 14,362	\$ 15,462	\$ 16,102	\$ 13,925
Therapy	\$ 3,625	\$ 3,950	\$ 3,091	\$ 4,431	\$ 3,787
Total Healthcare	\$ 37,835	\$ 24,666	\$ 30,865	\$ 27,100	\$ 26,453
Salaries and Purchased Services as a Percent of Total Healthcare Costs by Department					
Healthcare Administration	84.1%	73.7%	83.4%	78.5%	79.5%
Assisted Living	82.3%	71.3%	81.4%	77.9%	75.7%
Nursing	74.1%	68.3%	69.2%	71.4%	73.5%
Therapy	100.0%	80.6%	80.9%	100.0%	86.0%
Total Healthcare	80.1%	69.5%	75.0%	74.8%	74.0%
FTEs per Healthcare Unit/Bed					
Healthcare Administration	0.19	0.06	0.10	0.09	0.06
Assisted Living Total	0.26	0.12	0.20	0.17	0.13
RNs	0.00	0.01	0.00	0.01	0.01
LPNs	0.15	0.03	0.08	0.03	0.02
CNAs	0.11	0.08	0.12	0.10	0.08
Orderlies/Non Certified Assistants	0.00	0.01	0.00	0.01	0.02
Nursing Total	0.38	0.42	0.47	0.43	0.45
RNs	0.14	0.04	0.05	0.04	0.04
LPNs	0.00	0.08	0.08	0.09	0.09
CNAs	0.24	0.28	0.34	0.29	0.31
Orderlies/Non Certified Assistants	0.00	0.02	0.00	0.02	0.02
Therapy	0.00	0.05	0.05	0.01	0.05
Total Healthcare	2.04	1.91	2.17	2.00	2.05
Percentage Supervisory FTEs	4.8%	3.6%	6.1%	3.9%	3.5%
Percentage Direct FTEs	95.2%	89.5%	93.9%	96.1%	96.7%
Hours per Healthcare Resident Day					
Healthcare Administration	2.07	0.43	0.59	0.57	0.41
Assisted Living Total	2.81	0.74	1.19	0.89	0.79
RNs	0.02	0.06	0.00	0.07	0.06
LPNs	1.60	0.15	0.49	0.18	0.14
CNAs	1.20	0.51	0.70	0.50	0.54
Orderlies/Non Certified Assistants	0.00	0.10	0.00	0.09	0.12
Nursing Total	4.17	2.59	2.76	2.94	2.79
RNs	1.51	0.23	0.31	0.27	0.22
LPNs	0.02	0.50	0.44	0.59	0.53
CNAs	2.63	1.84	2.01	1.93	1.97
Orderlies/Non Certified Assistants	0.00	0.11	0.00	0.13	0.12
Therapy	0.00	0.27	0.29	0.05	0.32
Total Healthcare	9.05	4.03	4.83	4.45	4.31
Assisted Living Hours per Assisted Living Resident Day					
RNs	0.03	0.15	0.00	0.18	0.13
LPNs	3.44	0.36	0.97	0.55	0.37
CNAs	2.58	1.28	1.39	1.87	1.34
Orderlies/Non Certified Assistants	0.00	0.17	0.00	0.12	0.21
Total	6.05	1.96	2.36	2.72	2.04
Nursing Hours per Nursing Resident Day					
RNs	2.83	0.37	0.63	0.43	0.38
LPNs	0.04	0.87	0.89	0.93	0.94
CNAs	4.92	3.00	4.05	3.23	3.20
Orderlies/Non Certified Assistants	0.00	0.20	0.00	0.24	0.21
Total	7.79	4.44	5.57	4.82	4.73