

**Assoc.
Logo**

**[State] Association of Non-
Profit Homes for the
Aging**

**Continuing Care Retirement Community
Operations Benchmark Survey**

2009

(Based on 2008 Financial Data)

Prepared for
Example Facility

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LLP

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[State] Association of Non-Profit Homes for the Aging Annual Benchmarking Survey

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Descriptive Statistics

Prepared for Example Facility

Median Age of Facilities in Years

Year	Median Age	Facility Specific Information
2008	Entire Facility	11
2007	Entire Facility	12

Median Historical Cost of Property, Plant and Equipment

Year	Median Historical Cost	Facility Specific Information
2008	\$ 51,384,054	\$ 130,888,726
2007	\$ 54,865,723	\$ 121,238,898

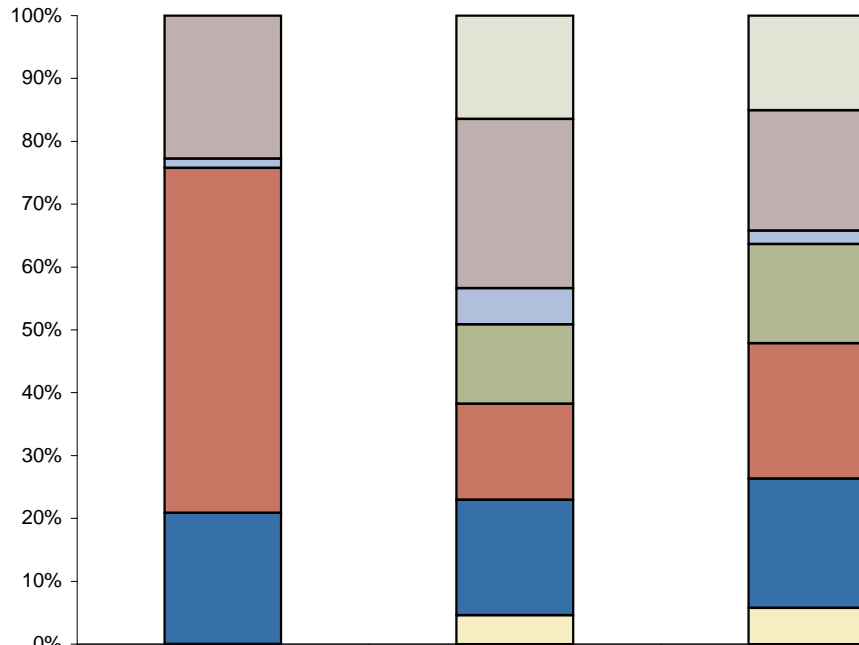
Median Square Footage Per Level of Care

Year	Median Square Feet	Facility Specific Information
2008	Entire Facility	463,238
	Independent Living Facility	357,210
	Assisted Living Facility	31,030
	Nursing Home	21,560
	Community Center/Common A	49,282
	Other	4,155

Descriptive Statistics Prepared for Example Facility

Independent Living Unit Configuration

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



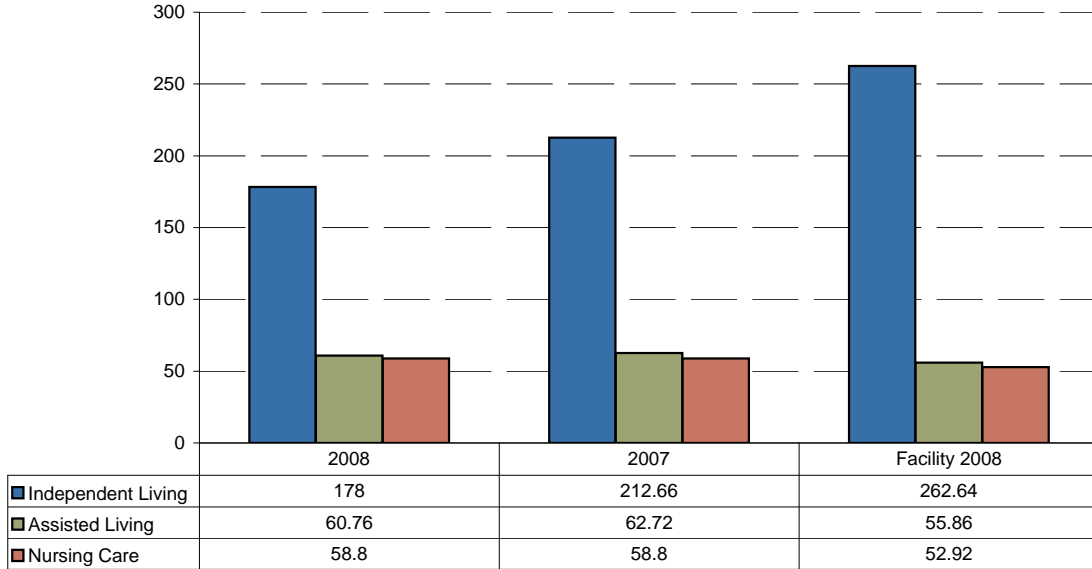
	2008 Facility ILU Configuration	2008 Median ILU Configuration	2007 Median ILU Configuration
2+ Bedroom Cottages/Villas	0	42	31
2 Bedroom Cottages/Villas	60	69	39
1 Bedroom Cottage/Villas	4	15	4
2+ Bedroom Apartments	0	32	32
2 Bedroom Apartments	144	39	44
1 Bedroom Apartments	55	47	42
Studio Apartments	0	12	12

Descriptive Statistics Prepared for Example Facility

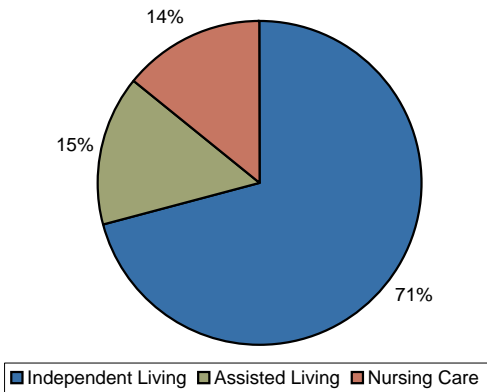
Unit/Bed Configuration by Level of Care

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

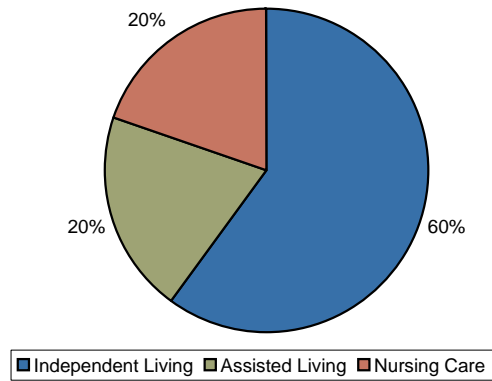
Median Number of Units/Beds per Level of Care



Facility Unit Configuration by Level of Care



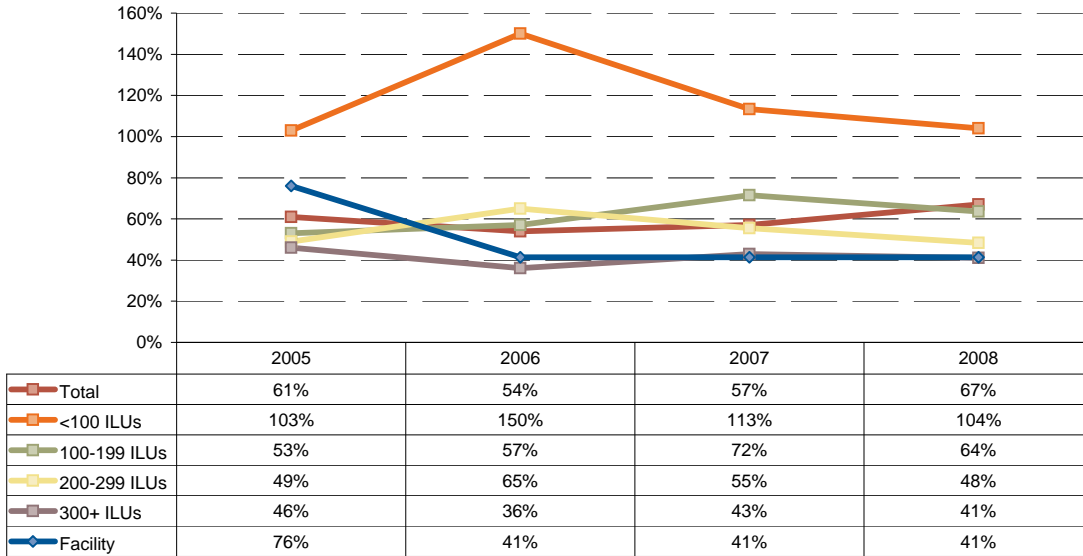
Median Unit Configuration by Level of Care



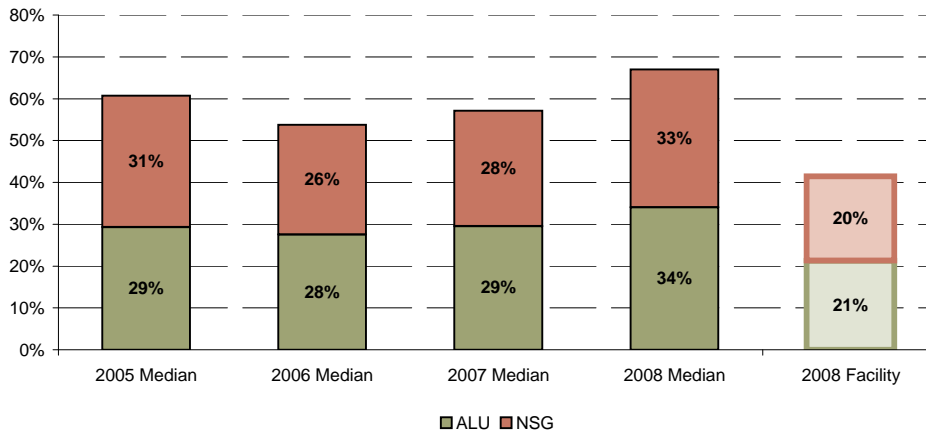
Descriptive Statistics Prepared for Example Facility

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
Prepared for Example Facility

Key Financial Ratios

	Facility Specific Ratios	State 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	7%	7%	4.9%	2.7%	1.5%	-0.6%	-0.4%	1.7%
Operating Ratio	104%	106%	99.7%	105.4%	97.7%	99.3%	95.2%	93.1%
Total Excess Margin Ratio	8%	7%	6.9%	9.1%	6.1%	5.0%	3.9%	5.2%
Net Operating Margin Ratio	9%	6%	3.8%	-4.2%	6.6%	4.2%	8.2%	10.9%
Liquidity								
Days Cash on Hand	254	197	441	492	346	335	281	238
Unrestricted Cash & Inv. To LT del	18%	23%	72.1%	66.9%	55.7%	53.4%	72.9%	47.7%

⁽¹⁾ Source: "2008 Financial Ratios & Trend Analysis of the CARF-CCAC Accredited Organizations, " CARF-CCAC, Beard Miller Company LLP, & Ziegler Capital Markets, September 2008

Top Variances from Population Example Facility

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 deviations considered to be positive and negative

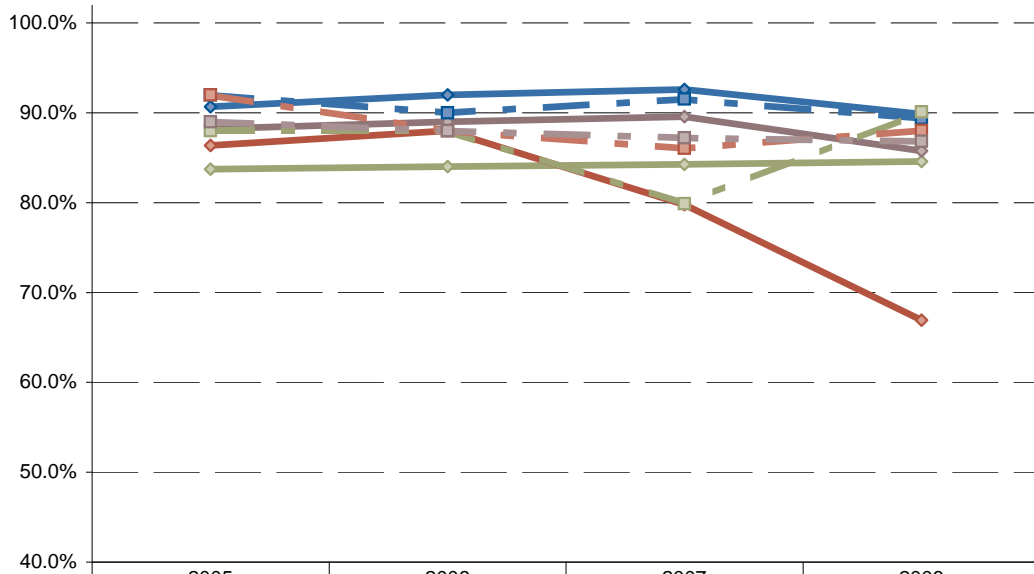
Due to the analysis being purely statistical, there may be some variances for reason, and obvious, to participants (eg: Dining FTE's being less than peers, which is due to management contracting dining).

	<u>Facility</u>	<u>Median</u>	<u>Variance</u>	<u>Percentage</u>
2008 Top Positive Variances from Peers				
1) Department Costs per Resident DayDietary Supplies and Other	0.84	1.19	(0.34)	-28.9%
2) Percent Supervisory FTES Security	0.06	0.10	(0.04)	-37.6%
3) Hours per Total Resident Day:TotalOrderlies/Non Certified Assistants	0.03	0.05	(0.02)	-45.5%
2008 Top Negative Variances from Peers				
1) Cost by Level of Care Per Resident Day-Support Services-Security-SNF	3.13	0.50	2.63	525.5%
2) Hours per Total Resident Day:TotalRNs	0.74	0.26	0.49	186.8%
3) Nursing Costs per NSG Resident Daysw/o HC Admin & Therapy Allocation	190.40	95.72	94.69	98.9%

Operating Indicators

Prepared for Example Facility

Occupancy Percentage



	2005	2006	2007	2008
Facility Ind. Living	90.7%	92.0%	92.6%	89.9%
Facility Assist. Living	83.7%	84.0%	84.3%	84.6%
Facility Nursing	86.4%	88.0%	79.8%	66.9%
Facility Total	88.2%	89.0%	89.6%	85.8%
Median Ind. Living	92.0%	90.0%	91.5%	89.4%
Median Assist. Living	88.0%	88.0%	79.9%	90.1%
Median Nursing	92.0%	88.0%	86.0%	88.1%
Median Total	89.0%	88.0%	87.2%	86.8%

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



Operating Indicators

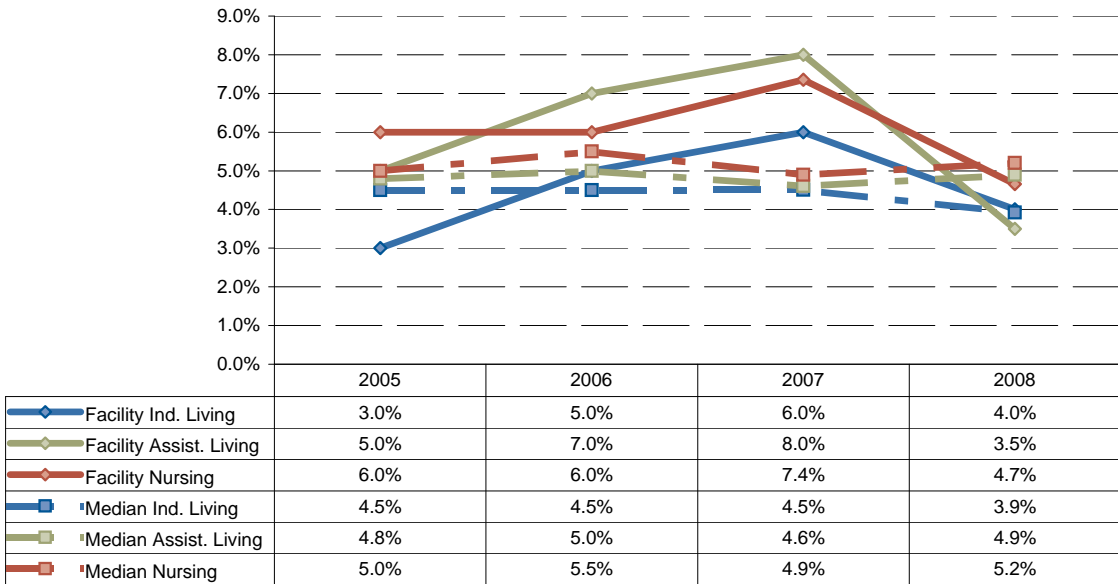
Prepared for Example Facility

Monthly Service Fee Increases

Five-year Annual Average Monthly Service Fee Increases



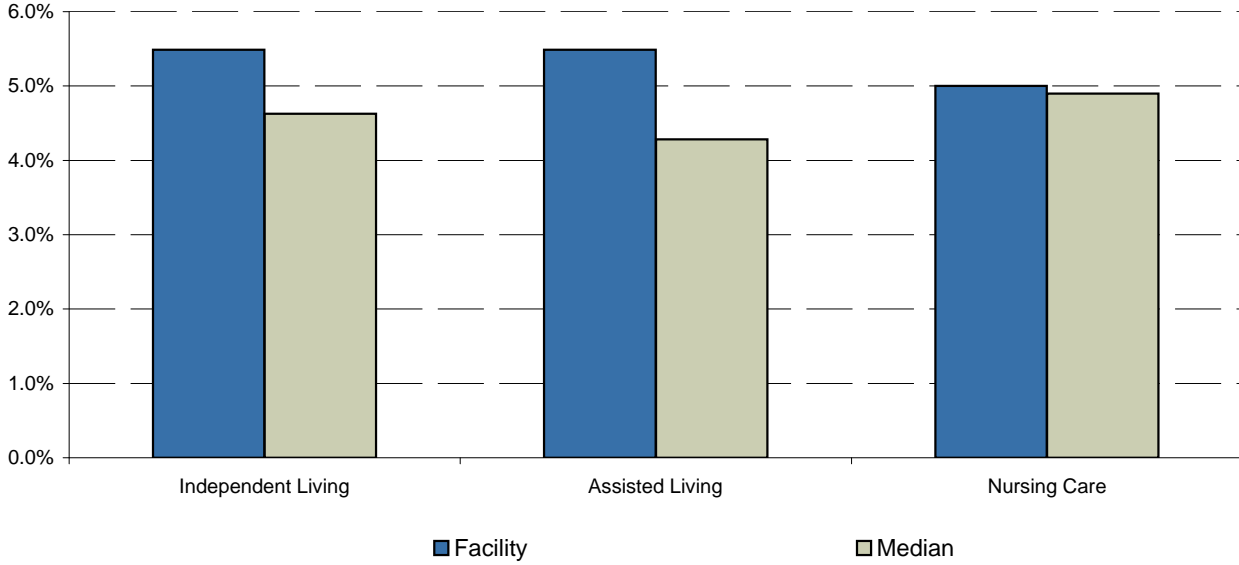
Service Fee Increases by Level of Care



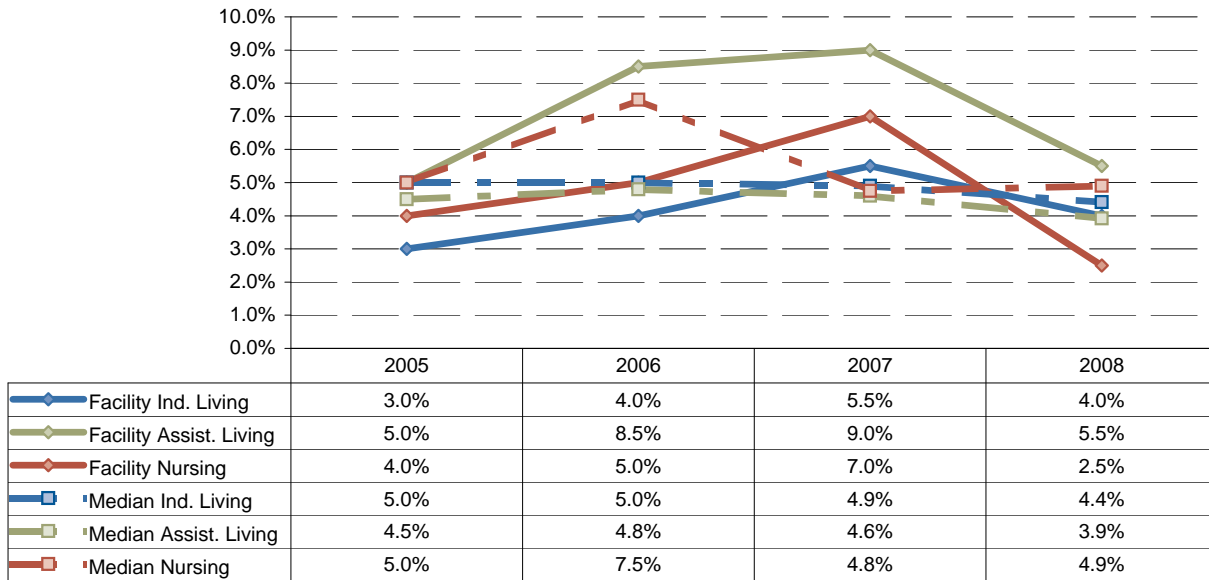
Operating Indicators Prepared for Example Facility

Entrance Fee Increases

Five-year Annual Average Entrance Fee Increases



Entrance Fee Increases by Level of Care

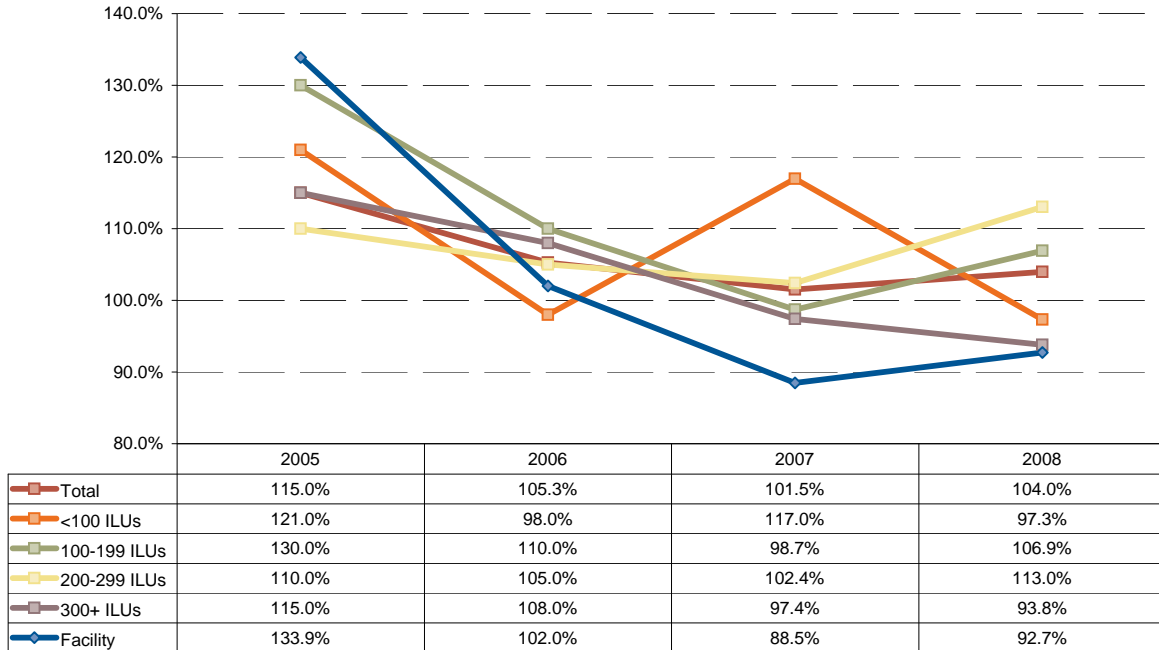


Operating Indicators Prepared for Example Facility

The following graph represents:

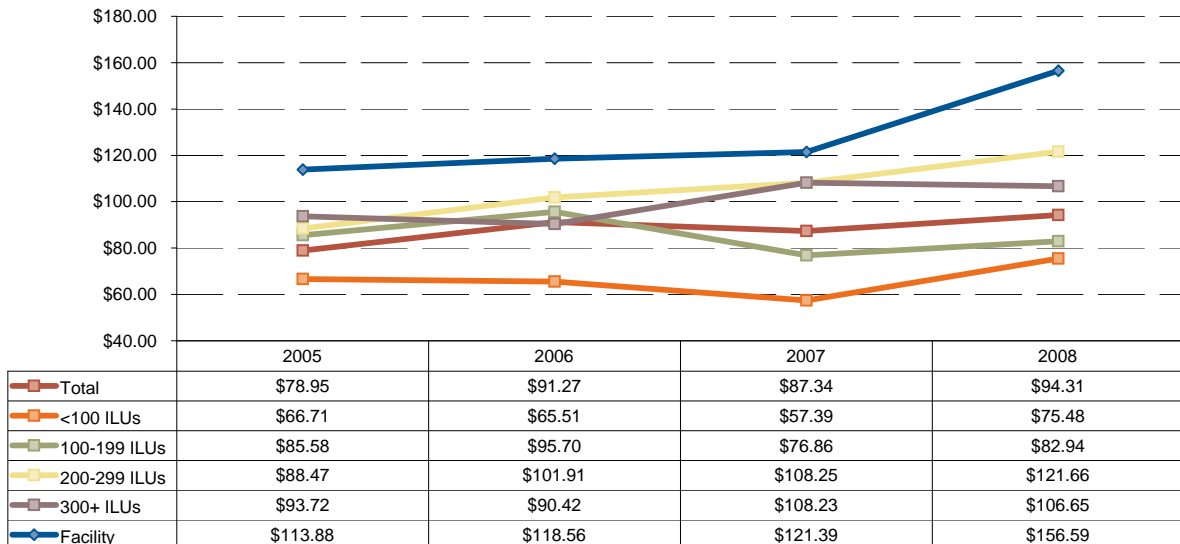
Net Resident Service Revenue (Does Not Include Entrance Fee Amortization)
Operating Costs (Does Not Include Depreciation, Amortization, and Interest Expense)

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.

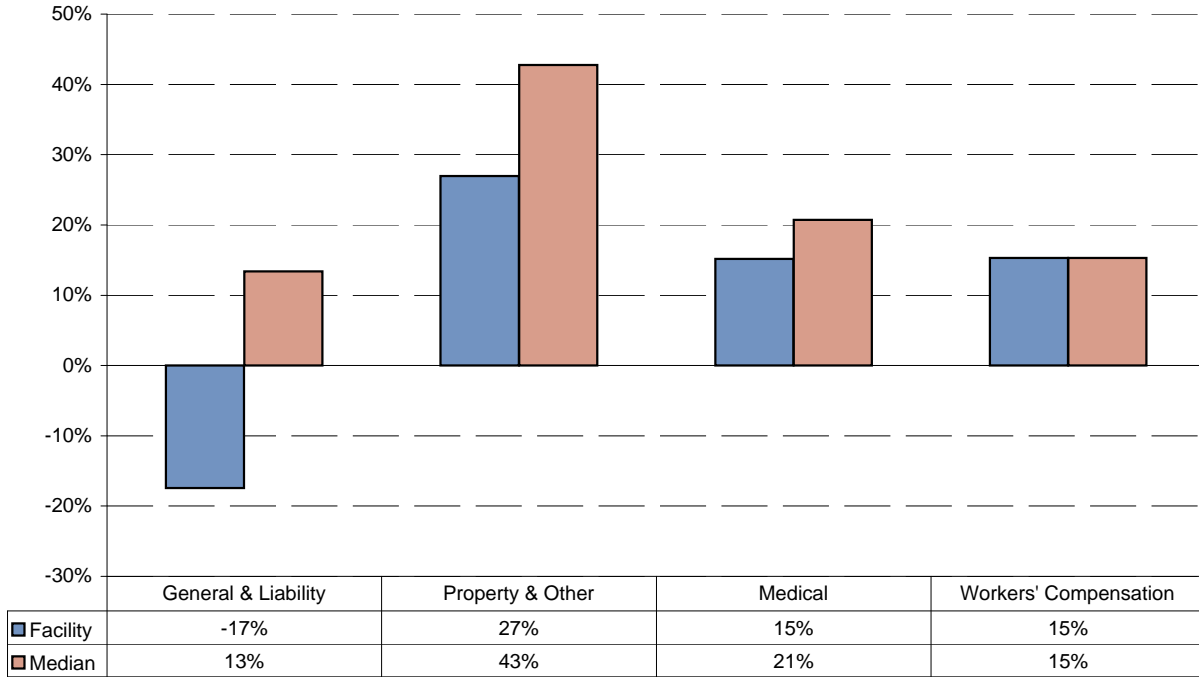
Median Health Care Costs per Health Care Resident Day



Operating Indicators Prepared for Example Facility

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

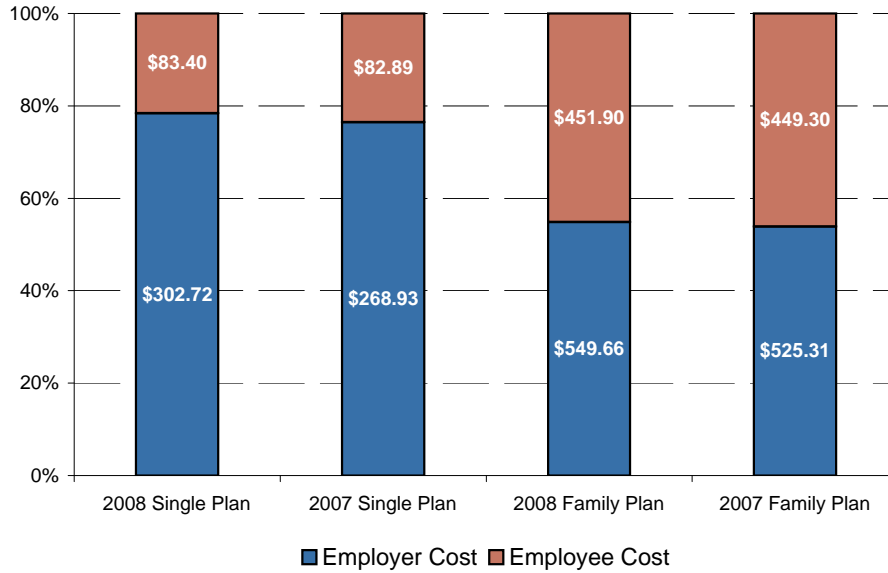
Percent Change in Insurance Costs



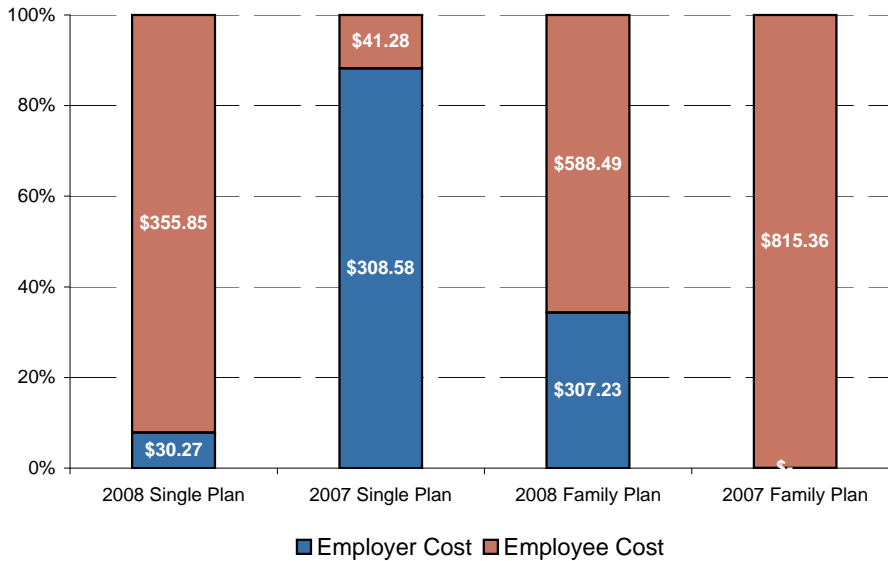
Operating Indicators Prepared for Example Facility

Monthly Medical Insurance Cost

Median



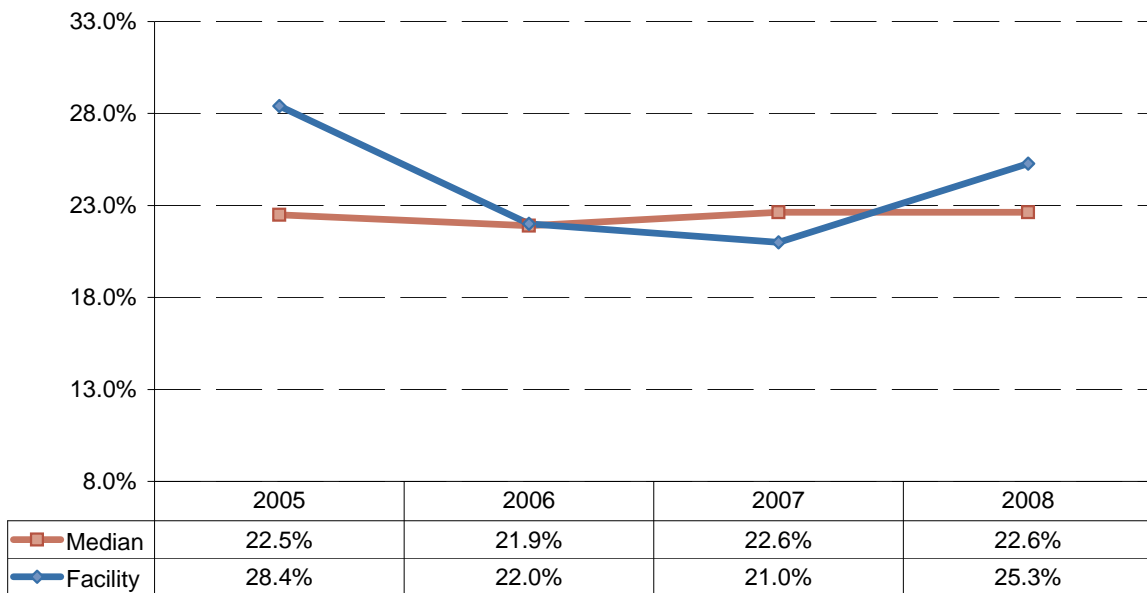
Facility



Staffing Indicators Prepared for Example Facility

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.

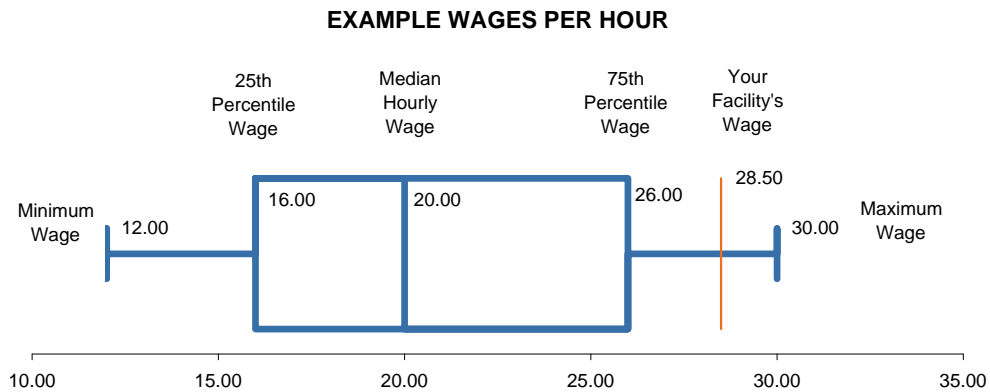


Staffing Indicators Prepared for Example Facility

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

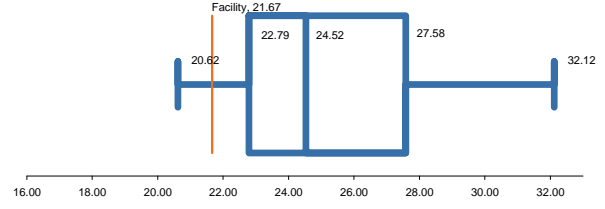
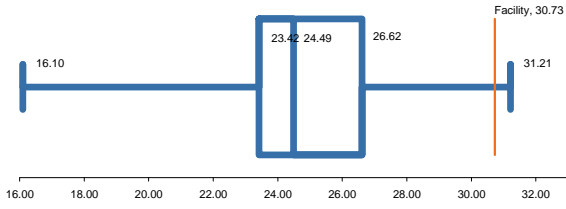
Prepared for Example Facility

Health Care: Wages per Hour

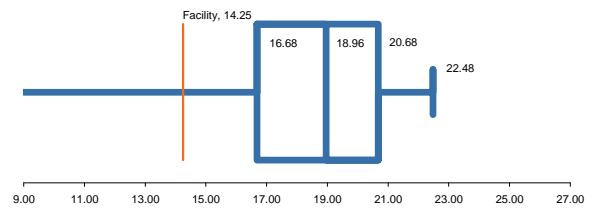
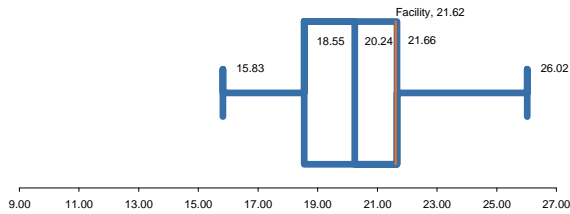
2008

2007

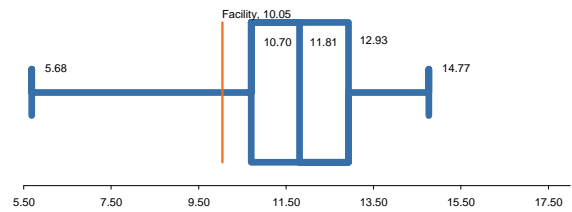
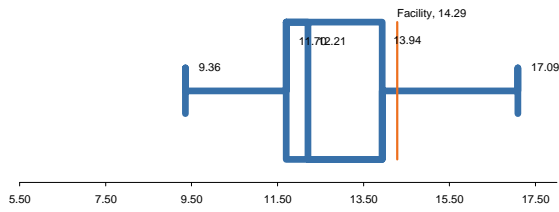
RN



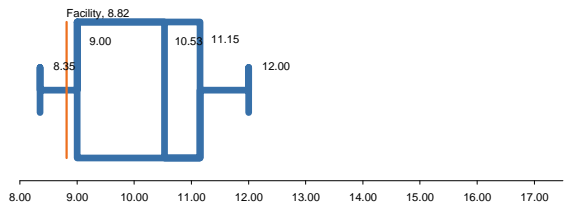
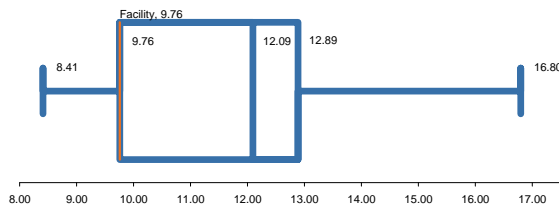
LPN



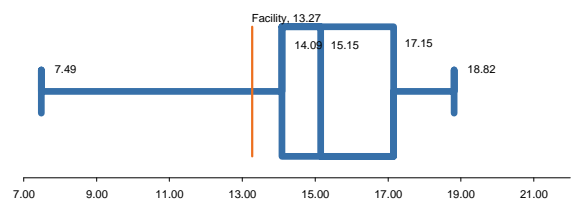
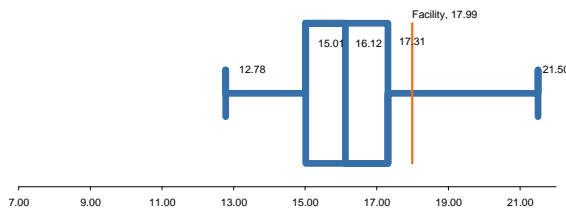
CNA



Orderlies / Non-CNAs



Total Health Care



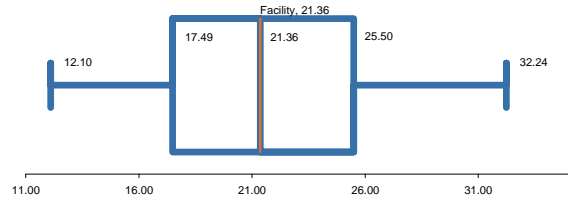
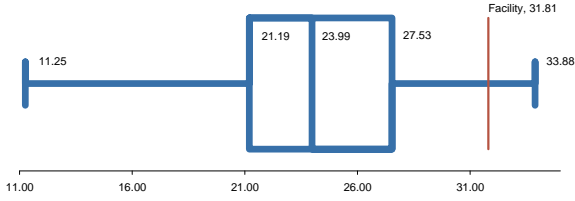
Staffing Indicators Prepared for Example Facility

Other Departments: Wages per Hour

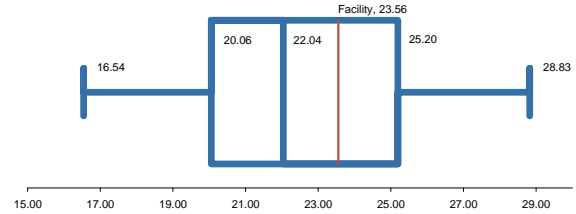
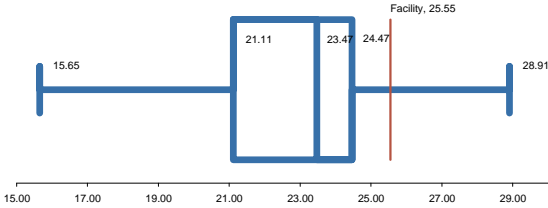
2008

2007

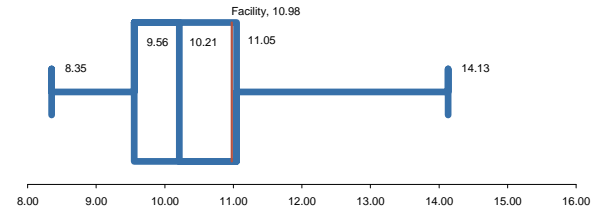
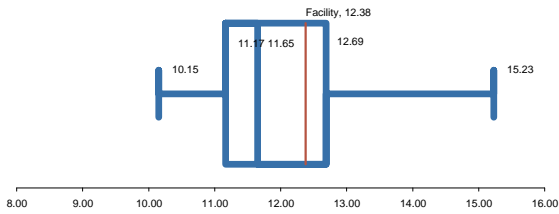
Administration



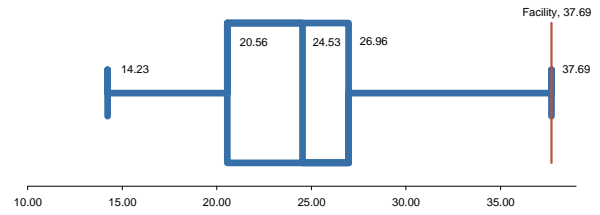
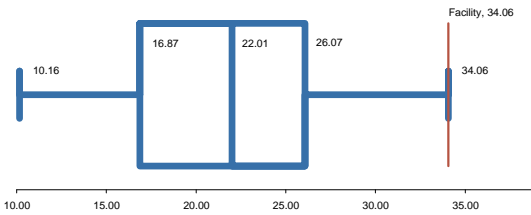
Marketing



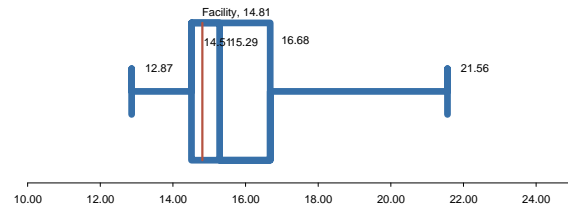
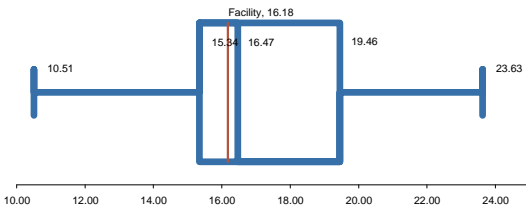
Dietary



Fundraising

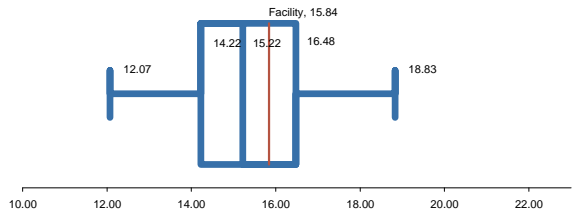
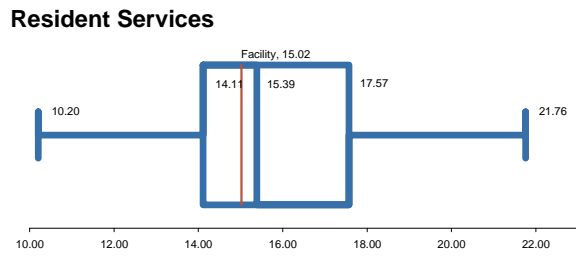
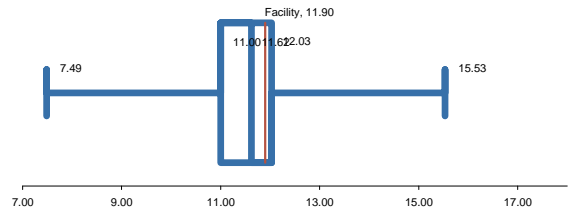
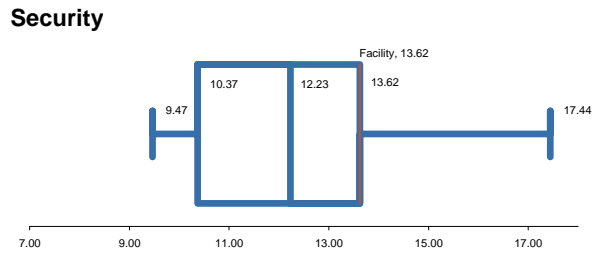
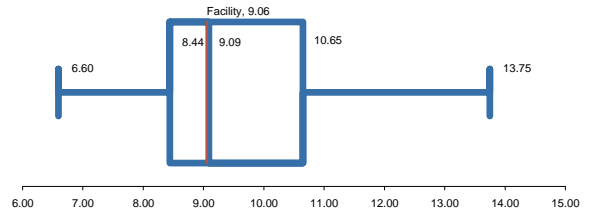
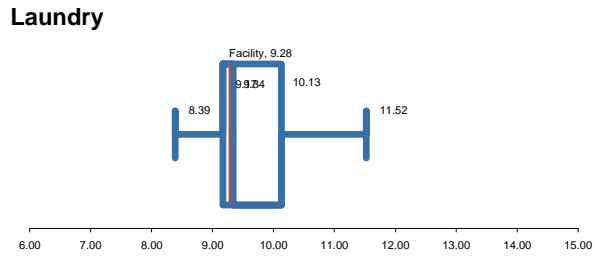
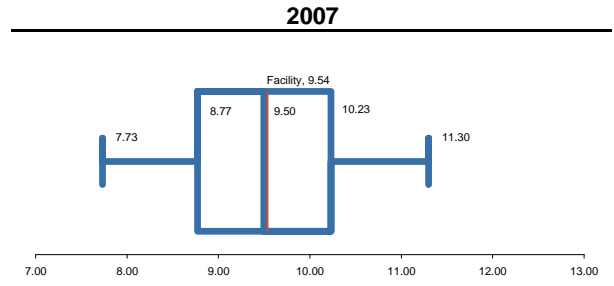
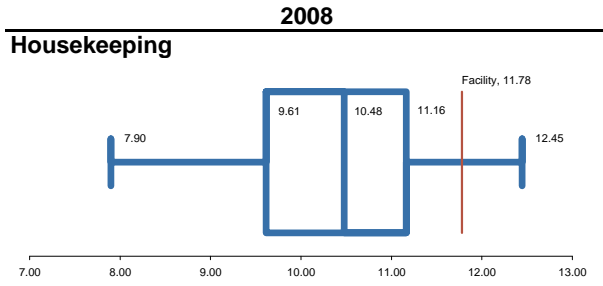


Operations & Maintenance



Staffing Indicators Prepared for Example Facility

Other Departments (Continued): Wages per Hour

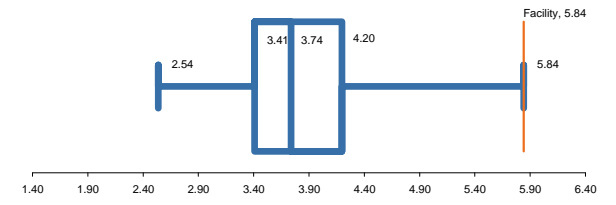
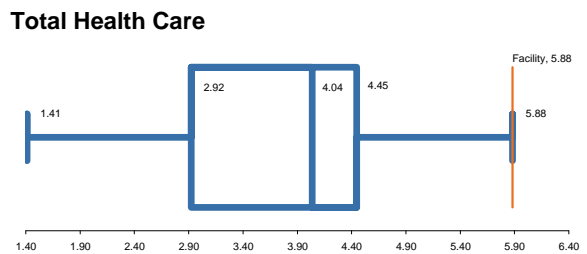
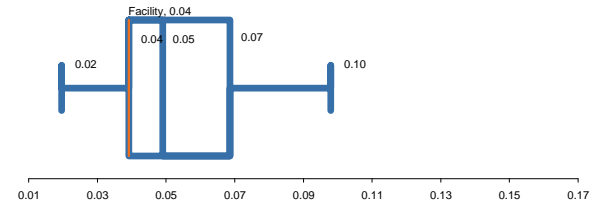
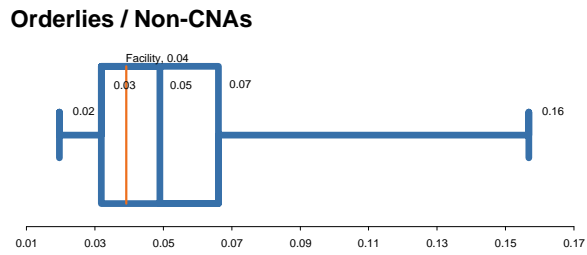
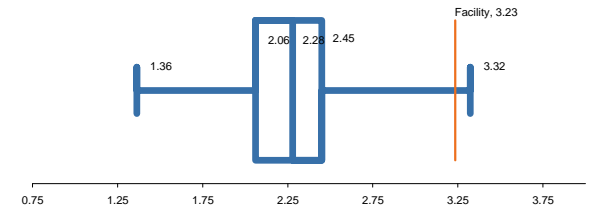
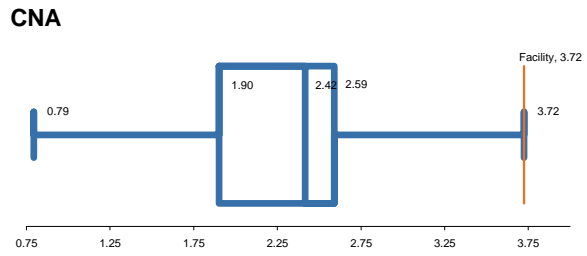
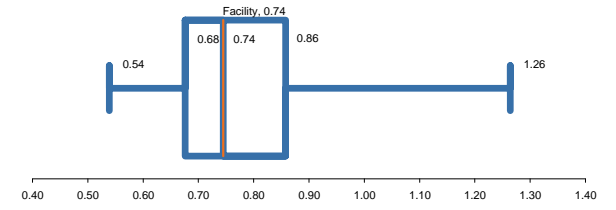
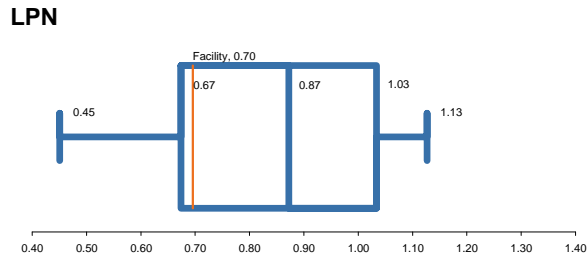
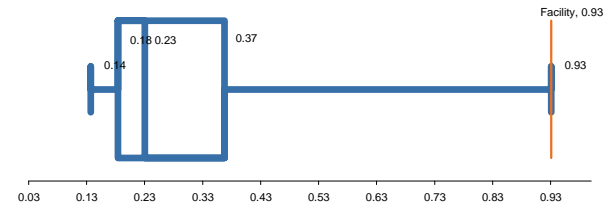
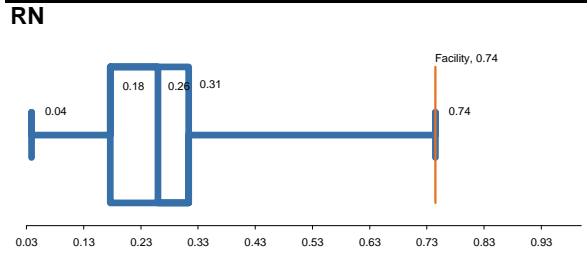


Staffing Indicators Prepared for Example Facility

Health Care: Employee Hours Per Health Care Resident Day

2008

2007



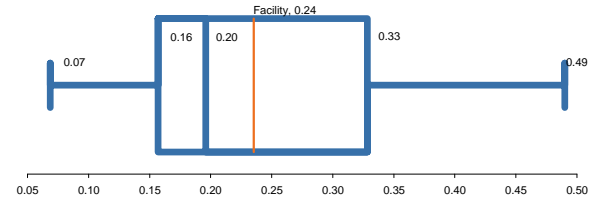
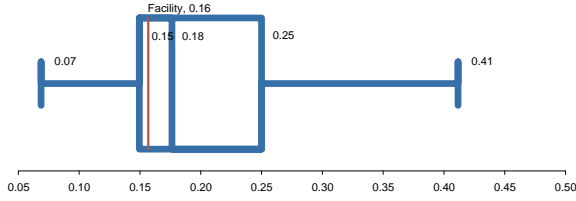
Staffing Indicators Prepared for Example Facility

Other Departments: Employee Hours Per Driver Indicated

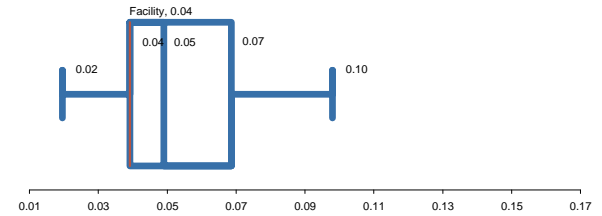
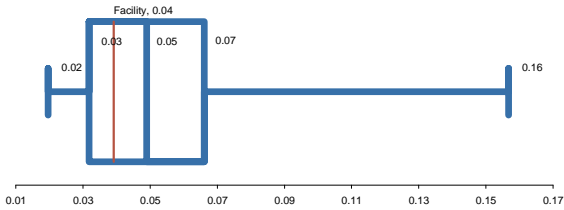
2008

2007

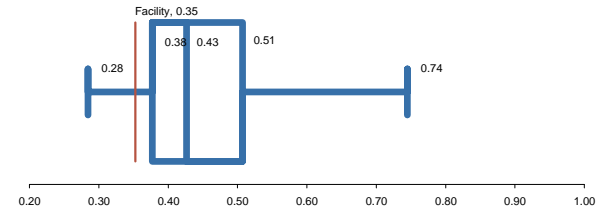
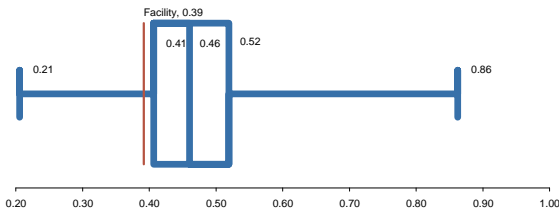
Administration Per Total Resident Days



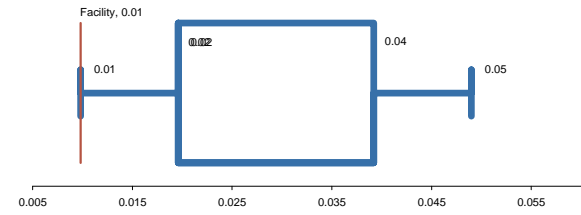
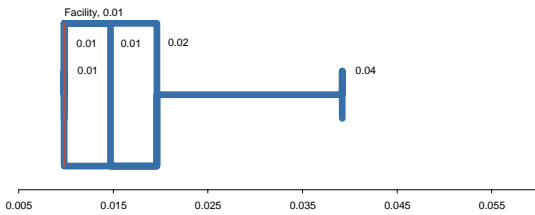
Marketing Per Total Resident Days



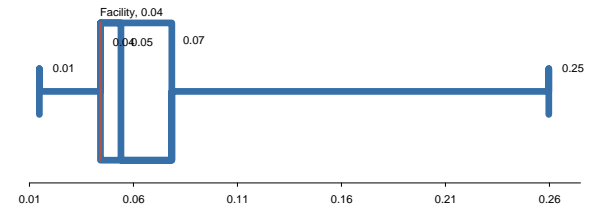
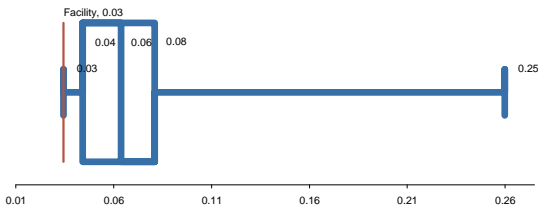
Dietary Per Meal Served



Fundraising Per Total Resident Days

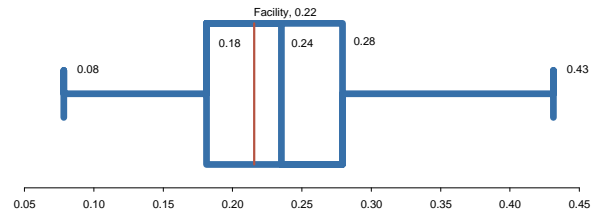
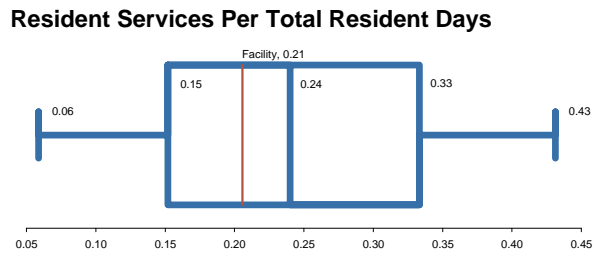
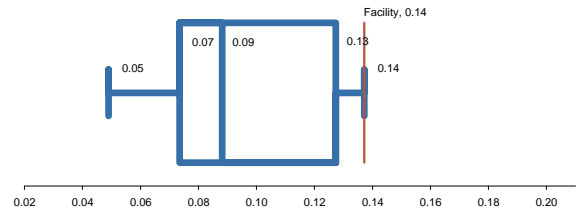
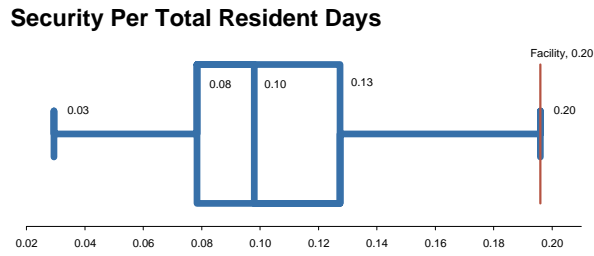
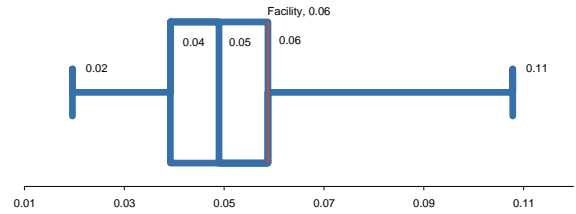
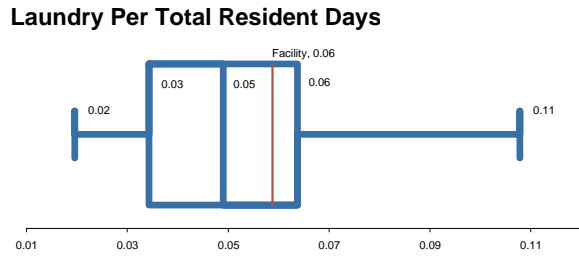
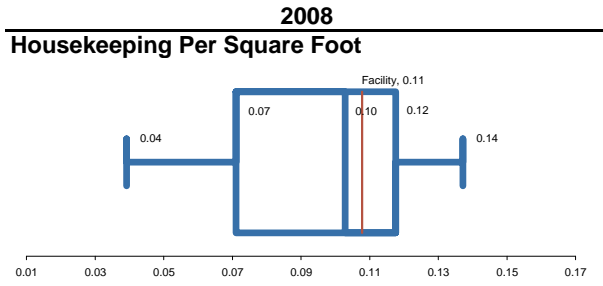


Operations & Maintenance Per Square Foot



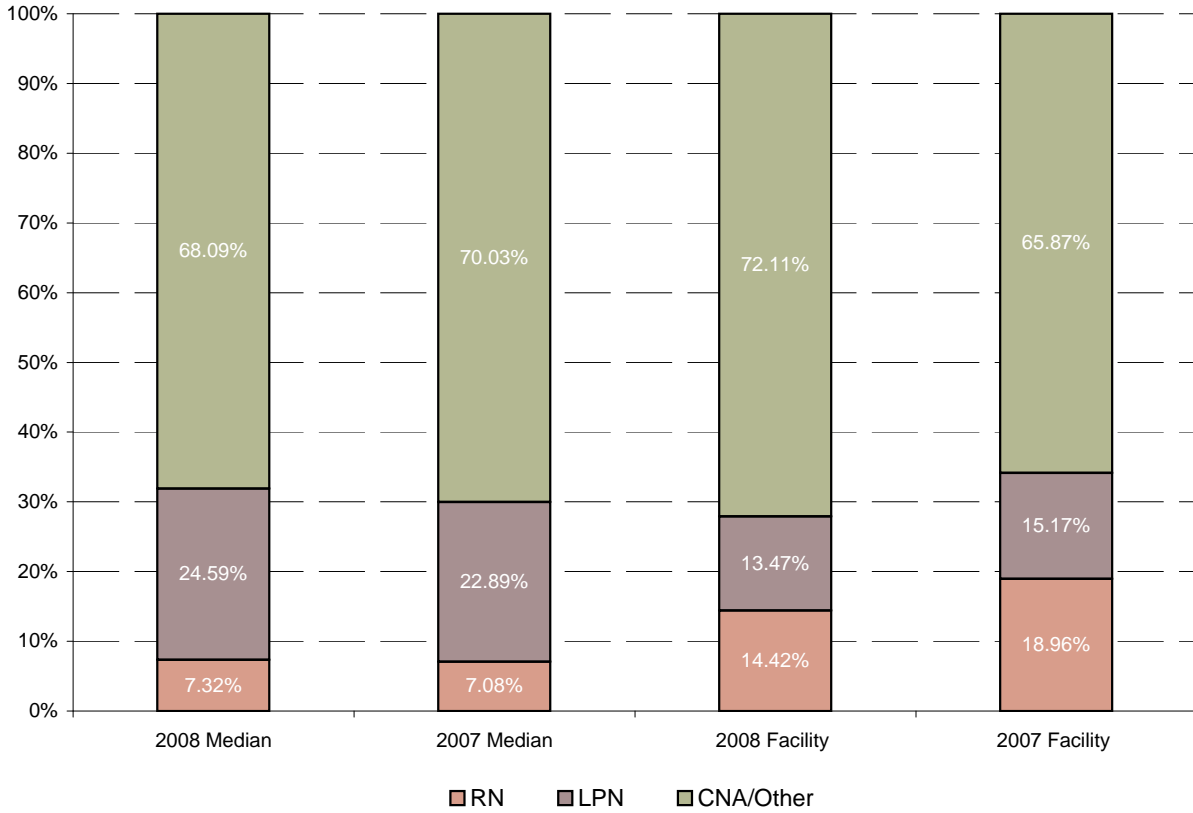
Staffing Indicators Prepared for Example Facility

Other Departments (Continued): Employee Hours Per Driver Indicated



Staffing Indicators Prepared for Example Facility

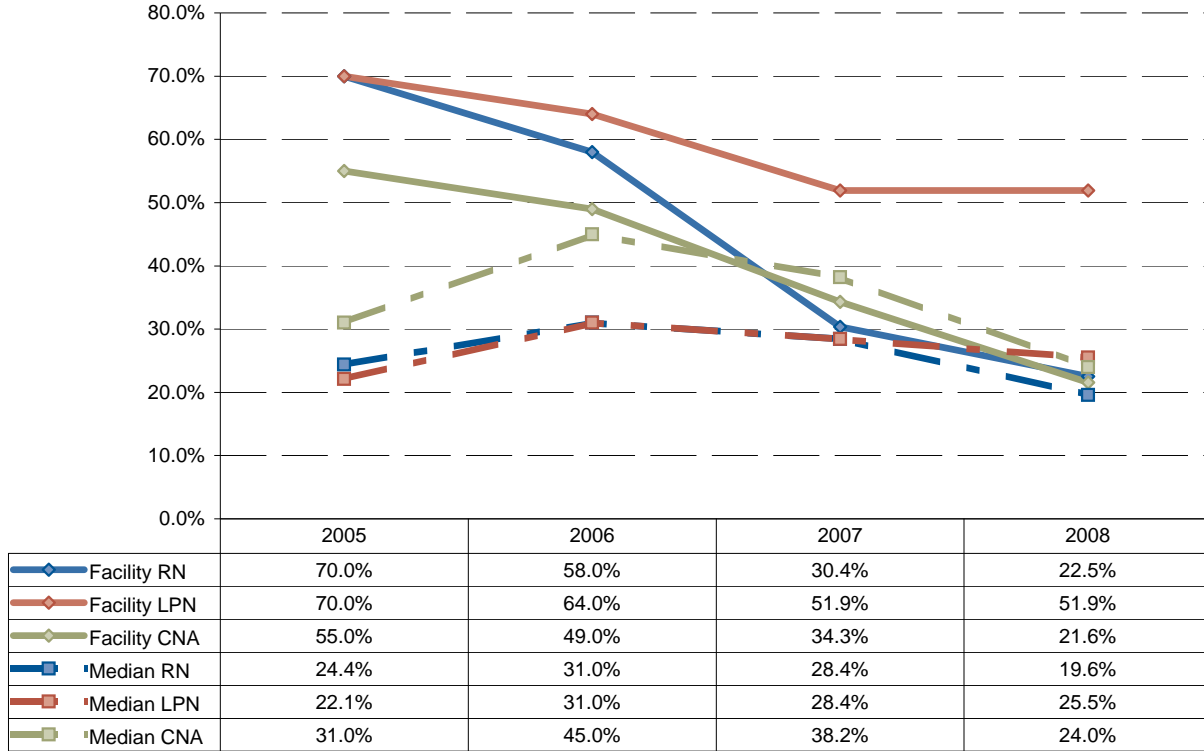
Nursing Staff Mix



Facility Specific Data		2008	2007
RN		14.4%	19.0%
LPN		13.5%	15.2%
CNA/Other		72.1%	65.9%

Staffing Indicators Prepared for Example Facility

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 =	4.81 FTEs (A)
FTEs at end of year - 11	11 FTEs (B)
Turnover Calculation	43.7% Turnover % (A)/(B)



Expense Summary

Prepared for Example Facility

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	\$ 5.97	\$ 3.28	\$ 4.96	\$ 5.62	\$ 7.66	\$ 3.52	\$ 2.82	\$ 6.55
Depreciation	\$ 22.08	\$ 12.13	\$ 18.35	\$ 20.77	\$ 18.87	\$ 10.67	\$ 7.43	\$ 16.74
Amortization	\$ 2.19	\$ 1.20	\$ 1.81	\$ 2.05	\$ 1.15	\$ 0.54	\$ 0.36	\$ 0.98
Real Estate Taxes	\$ 5.22	\$ 2.87	\$ 4.34	\$ 4.91	\$ 4.20	\$ 2.16	\$ 1.58	\$ 3.76
Interest	\$ 24.04	\$ 13.21	\$ 19.97	\$ 22.61	\$ 10.04	\$ 3.96	\$ 3.20	\$ 8.25
Insurance	\$ 1.14	\$ 0.63	\$ 0.94	\$ 1.07	\$ 1.17	\$ 0.64	\$ 0.54	\$ 1.04
Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expense	\$ 0.12	\$ 0.07	\$ 0.10	\$ 0.11	\$ 2.31	\$ 1.23	\$ 1.27	\$ 1.76
Total Room Cost per Resident Day	\$ 60.75	\$ 33.39	\$ 50.47	\$ 57.12	\$ 46.72	\$ 19.17	\$ 16.34	\$ 40.98
Support Services								
Housekeeping	\$ 7.62	\$ 1.38	\$ 14.57	\$ 7.60	\$ 5.19	\$ 2.23	\$ 4.66	\$ 4.75
Laundry	\$ 0.66	\$ 1.31	\$ 1.96	\$ 0.83	\$ 0.36	\$ 1.39	\$ 3.07	\$ 0.85
Activities	\$ 5.11	\$ 5.11	\$ 5.11	\$ 5.11	\$ 5.36	\$ 5.62	\$ 5.62	\$ 5.36
Maintenance	\$ 6.93	\$ 3.81	\$ 5.76	\$ 6.52	\$ 10.86	\$ 3.89	\$ 3.69	\$ 8.45
Security	\$ 3.76	\$ 2.07	\$ 3.13	\$ 3.54	\$ 1.59	\$ 0.75	\$ 0.50	\$ 1.34
Dietary	\$ 10.76	\$ 31.48	\$ 48.88	\$ 16.27	\$ 10.97	\$ 33.54	\$ 43.60	\$ 18.90
Total Support Services per Resident Day	\$ 34.84	\$ 45.16	\$ 79.41	\$ 39.87	\$ 36.92	\$ 43.96	\$ 62.51	\$ 42.03
Health Care								
Direct Care	\$ -	\$ 76.03	\$ 190.40	\$ 24.43	\$ -	\$ 43.96	\$ 102.01	\$ 22.45
Therapies	\$ -	\$ -	\$ 25.78	\$ 2.16	\$ -	\$ -	\$ 19.72	\$ 2.21
Care Administrative	\$ -	\$ 13.97	\$ 29.26	\$ 4.01	\$ -	\$ 10.60	\$ 18.91	\$ 3.77
Total Health Care per Resident Day	\$ -	\$ 89.99	\$ 245.45	\$ 30.60	\$ -	\$ 58.96	\$ 134.60	\$ 27.37
Overhead								
General and Administrative	\$ 7.43	\$ 13.02	\$ 28.58	\$ 9.86	\$ 8.08	\$ 13.12	\$ 20.77	\$ 10.95
Marketing	\$ 3.34	\$ 5.12	\$ 6.47	\$ 3.80	\$ 2.30	\$ 2.52	\$ 2.40	\$ 2.45
Development	\$ 0.63	\$ 0.97	\$ 1.23	\$ 0.72	\$ 0.40	\$ 0.50	\$ 0.52	\$ 0.43
Total Overhead Cost per Resident Day	\$ 11.40	\$ 19.11	\$ 36.27	\$ 14.38	\$ 10.74	\$ 17.01	\$ 22.95	\$ 13.50
Grand Total Costs per Resident Day	\$ 106.99	\$ 187.65	\$ 411.60	\$ 141.96	\$ 104.05	\$ 156.61	\$ 239.94	\$ 127.10

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 Facility

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	\$ 2,884	\$ 1,034	\$ 1,237	\$ 2,384	\$ 3,031	\$ 1,135	\$ 879	\$ 2,553
Depreciation	\$10,662	\$ 3,823	\$ 4,573	\$ 8,813	\$ 8,252	\$ 3,412	\$ 2,629	\$ 7,345
Amortization	\$ 1,053	\$ 378	\$ 452	\$ 870	\$ 556	\$ 191	\$ 149	\$ 455
Real Estate Taxes	\$ 2,521	\$ 904	\$ 1,081	\$ 2,084	\$ 1,939	\$ 747	\$ 505	\$ 1,442
Interest	\$11,608	\$ 4,162	\$ 4,979	\$ 9,595	\$ 4,264	\$ 1,436	\$ 1,153	\$ 3,423
Insurance	\$ 550	\$ 197	\$ 236	\$ 454	\$ 550	\$ 195	\$ 182	\$ 454
Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expense	\$ 56	\$ 20	\$ 24	\$ 47	\$ 1,098	\$ 276	\$ 451	\$ 660
Total Room Cost per Unit/Bed	\$29,334	\$10,518	\$ 12,582	\$24,247	\$21,414	\$ 6,994	\$ 6,253	\$16,099
Support Services								
Housekeeping	\$ 3,683	\$ 434	\$ 3,634	\$ 3,225	\$ 2,281	\$ 667	\$ 1,545	\$ 1,802
Laundry	\$ 316	\$ 413	\$ 490	\$ 355	\$ 137	\$ 357	\$ 892	\$ 348
Activities	\$ 2,465	\$ 1,608	\$ 1,273	\$ 2,166	\$ 2,201	\$ 1,765	\$ 1,805	\$ 2,088
Maintenance	\$ 3,348	\$ 1,200	\$ 1,436	\$ 2,767	\$ 4,538	\$ 1,359	\$ 1,330	\$ 3,666
Security	\$ 1,816	\$ 651	\$ 779	\$ 1,501	\$ 673	\$ 201	\$ 176	\$ 516
Dietary	\$ 5,196	\$ 9,918	\$ 12,189	\$ 6,903	\$ 5,030	\$11,566	\$13,792	\$ 7,184
Total Support Services per Unit/Bed	\$16,824	\$14,225	\$ 19,801	\$16,918	\$16,492	\$17,373	\$19,766	\$16,086
Health Care								
Direct Care	\$ -	\$23,959	\$ 47,475	\$10,368	\$ -	\$16,063	\$28,857	\$ 9,043
Therapies	\$ -	\$ -	\$ 6,430	\$ 916	\$ -	\$ -	\$ 5,836	\$ 965
Care Administrative	\$ -	\$ 4,402	\$ 7,295	\$ 1,701	\$ -	\$ 3,706	\$ 5,613	\$ 1,375
Total Health Care per Unit/Bed	\$ -	\$28,361	\$ 61,200	\$12,985	\$ -	\$19,108	\$36,518	\$10,674
Overhead								
General and Administrative	\$ 3,586	\$ 4,105	\$ 7,124	\$ 4,182	\$ 3,468	\$ 4,425	\$ 6,813	\$ 4,182
Marketing	\$ 1,613	\$ 1,613	\$ 1,613	\$ 1,613	\$ 1,110	\$ 946	\$ 782	\$ 1,110
Development	\$ 304	\$ 304	\$ 304	\$ 304	\$ 214	\$ 214	\$ 214	\$ 214
Total Overhead Cost per Unit/Bed	\$ 5,504	\$ 6,022	\$ 9,042	\$ 6,100	\$ 4,873	\$ 5,951	\$ 7,780	\$ 5,296
Grand Total Costs per Unit/Bed	\$51,662	\$59,126	\$102,625	\$60,250	\$42,734	\$52,497	\$74,709	\$47,440

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 Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses as a Percent of Net Resident Services Revenue				
Total General and Administrative, Marketing and Development	19.6%	14.7%	19.6%	26.1%
General and Administrative	15.2%	13.1%	15.2%	20.3%
Marketing	3.6%	1.8%	2.5%	5.0%
Fundraising	0.7%	0.2%	0.5%	1.0%
Dietary	15.7%	18.0%	20.7%	22.5%
Housekeeping	7.4%	4.0%	5.4%	6.2%
Laundry	0.8%	0.7%	0.9%	1.1%
Plant Operations	11.7%	15.1%	17.1%	19.2%
Security	3.4%	0.9%	1.4%	1.7%
Resident Services	4.9%	4.7%	5.3%	6.6%
Total Health Care	29.4%	22.3%	31.7%	37.8%
Health Care Administration	3.8%	3.0%	3.8%	6.4%
Assisted Living	8.1%	7.3%	9.2%	11.2%
Nursing	15.3%	12.0%	15.1%	19.5%
Therapy	2.1%	2.2%	2.7%	3.4%
Interest	21.8%	4.5%	13.1%	16.6%
Depreciation & Amortization	22.0%	13.3%	18.8%	22.5%
Other	0.1%	1.4%	2.8%	9.1%
Total	136.6%	115.9%	137.6%	149.7%

Health Care Expenses as a Percent of Health Care Revenue

Health Care Administration	18.6%	7.0%	10.7%	13.9%
Assisted Living	39.3%	12.2%	20.9%	29.9%
Nursing	73.9%	24.0%	37.2%	41.1%
Therapy	10.0%	3.6%	7.7%	10.5%
Total Health Care	141.8%	46.2%	67.5%	86.8%

Expense Summary Prepared for Example Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses per Total Unit/Bed				
Total General and Administrative, Marketing and Development	\$ 8,639	\$ 4,992	\$ 6,273	\$ 8,213
General and Administrative	\$ 6,721	\$ 4,233	\$ 5,075	\$ 6,766
Marketing	\$ 1,613	\$ 695	\$ 1,110	\$ 1,493
Fundraising	\$ 305	\$ 99	\$ 214	\$ 286
Dietary	\$ 6,903	\$ 5,918	\$ 6,903	\$ 8,296
Housekeeping	\$ 3,225	\$ 1,318	\$ 1,735	\$ 2,276
Laundry	\$ 356	\$ 173	\$ 291	\$ 402
Plant Operations	\$ 5,151	\$ 5,027	\$ 6,246	\$ 6,888
Security	\$ 1,501	\$ 286	\$ 516	\$ 638
Resident Services	\$ 2,166	\$ 1,280	\$ 2,088	\$ 2,487
Total Health Care	\$ 12,985	\$ 8,504	\$ 10,674	\$ 13,637
Administration	\$ 1,701	\$ 941	\$ 1,375	\$ 2,076
Assisted Living	\$ 3,603	\$ 3,062	\$ 3,325	\$ 3,598
Nursing	\$ 6,764	\$ 3,971	\$ 5,504	\$ 6,764
Therapy	\$ 916	\$ 265	\$ 965	\$ 1,354
Interest	\$ 9,595	\$ 1,819	\$ 3,422	\$ 6,088
Depreciation & Amortization	\$ 9,683	\$ 4,734	\$ 7,345	\$ 9,055
Other	\$ 47	\$ 98	\$ 660	\$ 1,283
Total	\$ 60,251	\$ 38,995	\$ 47,087	\$ 57,595

Health Care Expenses per Health Care Units/Beds

Health Care Administration	\$ 5,809	\$ 2,223	\$ 4,682	\$ 5,809
Assisted Living	\$ 12,303	\$ 7,205	\$ 8,326	\$ 10,368
Nursing	\$ 23,096	\$ 11,191	\$ 13,851	\$ 19,585
Therapy	\$ 3,128	\$ 688	\$ 2,793	\$ 4,612
Total	\$ 44,336	\$ 19,493	\$ 24,914	\$ 37,567

Expense Summary Prepared for Example Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 20.35	\$ 13.08	\$ 17.80	\$ 21.08
General and Administrative	\$ 15.84	\$ 11.33	\$ 15.27	\$ 17.29
Marketing	\$ 3.80	\$ 1.80	\$ 2.58	\$ 3.78
Fundraising	\$ 0.72	\$ 0.23	\$ 0.54	\$ 0.73
Dietary	\$ 16.27	\$ 15.98	\$ 18.90	\$ 21.44
Housekeeping	\$ 7.60	\$ 3.68	\$ 4.75	\$ 5.85
Laundry	\$ 0.83	\$ 0.52	\$ 0.80	\$ 0.96
Plant Operations	\$ 12.14	\$ 12.41	\$ 15.13	\$ 18.23
Security	\$ 3.54	\$ 0.76	\$ 1.35	\$ 1.50
Resident Services	\$ 5.11	\$ 3.26	\$ 5.62	\$ 6.60
Total Health Care	\$ 30.60	\$ 21.11	\$ 27.20	\$ 32.35
Administration	\$ 4.01	\$ 2.85	\$ 3.76	\$ 5.37
Assisted Living	\$ 8.49	\$ 7.01	\$ 8.28	\$ 10.03
Nursing	\$ 15.94	\$ 9.87	\$ 12.87	\$ 16.70
Therapy	\$ 2.16	\$ 0.67	\$ 2.21	\$ 3.11
Interest	\$ 22.61	\$ 4.09	\$ 8.52	\$ 15.11
Depreciation & Amortization	\$ 22.81	\$ 12.02	\$ 16.87	\$ 21.92
Other	\$ 0.11	\$ 0.23	\$ 1.76	\$ 3.91
Total	\$ 141.96	\$ 105.82	\$ 124.85	\$ 135.44

Health Care Expenses per Health Care Resident Days

Health Care Administration	\$ 20.52	\$ 8.08	\$ 13.05	\$ 18.15
Assisted Living	\$ 43.45	\$ 22.05	\$ 24.91	\$ 33.27
Nursing	\$ 81.58	\$ 39.31	\$ 47.38	\$ 59.96
Therapy	\$ 11.04	\$ 1.98	\$ 8.96	\$ 14.15
Total	\$ 156.59	\$ 61.95	\$ 90.04	\$ 111.12

Expense Summary Prepared for Example Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Salaries and Benefits per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 8.33	\$ 5.16	\$ 7.23	\$ 9.46
General and Administrative	\$ 6.53	\$ 3.80	\$ 5.21	\$ 7.69
Marketing	\$ 1.24	\$ 1.08	\$ 1.28	\$ 1.58
Fundraising	\$ 0.56	\$ 0.22	\$ 0.39	\$ 0.54
Dietary	\$ 9.63	\$ 9.42	\$ 10.90	\$ 12.92
Housekeeping	\$ 6.73	\$ 3.18	\$ 4.13	\$ 5.02
Laundry	\$ 0.71	\$ 0.39	\$ 0.60	\$ 0.89
Plant Operations	\$ 2.90	\$ 3.00	\$ 3.98	\$ 4.85
Security	\$ 3.46	\$ 1.22	\$ 1.29	\$ 1.54
Resident Services	\$ 4.04	\$ 3.20	\$ 4.30	\$ 5.73
Total Health Care	\$ 26.57	\$ 19.08	\$ 25.34	\$ 28.96
Administration	\$ 3.65	\$ 2.59	\$ 3.65	\$ 5.21
Assisted Living	\$ 8.49	\$ 7.44	\$ 8.08	\$ 9.83
Nursing	\$ 14.44	\$ 9.60	\$ 13.00	\$ 15.42
Therapy	\$ -	\$ 0.33	\$ 0.33	\$ 0.33
Other	\$ -	\$ 0.88	\$ 1.72	\$ 2.78
Total	\$ 62.37	\$ 50.45	\$ 58.18	\$ 62.69

Health Care Salaries and Benefits per Health Care Resident Days

Health Care Administration	\$ 18.64	\$ 6.74	\$ 10.38	\$ 18.15
Assisted Living	\$ 43.45	\$ 20.48	\$ 24.85	\$ 33.20
Nursing	\$ 73.85	\$ 33.21	\$ 41.32	\$ 52.31
Therapy	\$ -	\$ 0.74	\$ 0.74	\$ 0.74
Total	\$ 135.95	\$ 52.85	\$ 83.48	\$ 100.59

Expense Summary Prepared for Example Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Supplies and Other Non-Labor Costs per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 9.78	\$ 7.31	\$ 9.78	\$ 11.97
General and Administrative	\$ 7.38	\$ 6.39	\$ 8.09	\$ 10.66
Marketing	\$ 2.24	\$ 0.66	\$ 0.98	\$ 2.25
Fundraising	\$ 0.17	\$ 0.06	\$ 0.18	\$ 0.24
Dietary	\$ 6.55	\$ 6.32	\$ 7.63	\$ 8.51
Housekeeping	\$ 0.87	\$ 0.42	\$ 0.54	\$ 0.75
Laundry	\$ 0.13	\$ 0.10	\$ 0.19	\$ 0.22
Plant Operations	\$ 8.14	\$ 7.88	\$ 9.33	\$ 12.65
Security	\$ 0.08	\$ 0.05	\$ 0.06	\$ 0.08
Resident Services	\$ 1.04	\$ 0.27	\$ 0.48	\$ 0.97
Total Health Care	\$ 1.51	\$ 0.47	\$ 1.46	\$ 2.79
Administration	\$ -	\$ 0.09	\$ 0.41	\$ 0.58
Assisted Living	\$ -	\$ 0.18	\$ 0.22	\$ 0.27
Nursing	\$ 1.51	\$ 0.28	\$ 1.45	\$ 1.57
Therapy	\$ -	\$ 0.02	\$ 0.04	\$ 0.06
Interest	\$ 22.61	\$ 4.09	\$ 8.52	\$ 15.11
Depreciation & Amortization	\$ 22.81	\$ 12.02	\$ 16.87	\$ 21.92
Other	\$ 0.11	\$ 0.23	\$ 1.76	\$ 3.91
Total	\$ 73.63	\$ 47.86	\$ 60.44	\$ 72.43

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

Health Care Administration	\$ -	\$ 0.57	\$ 1.93	\$ 2.23
Assisted Living	\$ -	\$ 0.48	\$ 0.68	\$ 1.04
Nursing	\$ 7.72	\$ 1.58	\$ 4.94	\$ 9.54
Therapy	\$ -	\$ 0.07	\$ 0.18	\$ 0.26
Total	\$ 7.72	\$ 1.66	\$ 5.99	\$ 10.96

Expense Summary Prepared for Example Facility

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Paid Health Care FTE Hours per Total Resident Days				
Total General and Administrative, Marketing and Development	0.21	0.18	0.25	0.31
General and Administrative	0.16	0.15	0.18	0.25
Marketing	0.04	0.03	0.05	0.07
Fundraising	0.01	0.01	0.01	0.02
Dietary	0.61	0.63	0.72	0.90
Housekeeping	0.44	0.26	0.31	0.38
Laundry	0.06	0.03	0.05	0.06
Plant Operations	0.14	0.16	0.19	0.24
Security	0.20	0.08	0.10	0.13
Resident Services	0.21	0.15	0.24	0.33
Total Health Care	1.15	0.90	1.14	1.31
Administration	0.14	0.11	0.12	0.17
Assisted Living	0.46	0.37	0.39	0.59
Nursing	0.56	0.50	0.62	0.74
Therapy	0.00	0.03	0.03	0.03
Other	0.00	0.04	0.11	0.17
Total	<u>3.00</u>	2.60	2.97	3.19

Paid Health Care FTE Hours per Health Care Resident Days

Health Care Administration	0.70	0.28	0.40	0.63
Assisted Living	2.33	1.15	1.33	1.63
Nursing	2.85	1.77	2.08	2.51
Therapy	0.00	0.06	0.06	0.06
Total	<u>5.88</u>	2.93	4.27	4.47

Group I - Median by Number of Independent Living Units
 Prepared for Example Facility

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)	92.7%	104.0%	97.3%	106.9%	113.0%	93.8%
Fringe Benefits	12.3%	10.9%	12.3%	7.5%	12.3%	10.9%

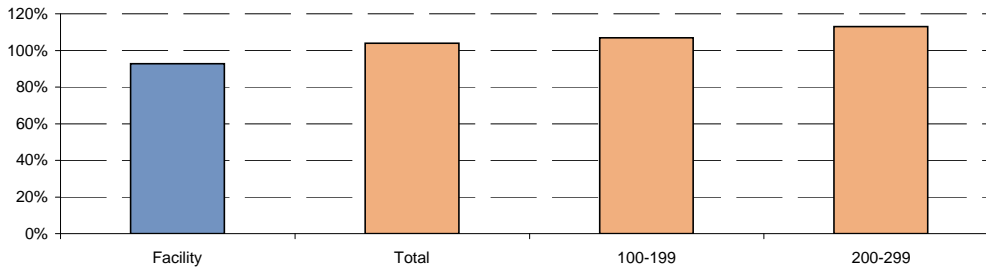
Costs per Resident Day

Total Operating Costs (includes Fringe Benefits)	\$ 96.44	\$ 93.42	\$ 97.47	\$ 93.42	\$ 90.88	\$ 89.49
Fringe Benefits	\$ 12.81	\$ 11.16	\$ 14.26	\$ 6.62	\$ 12.47	\$ 11.16

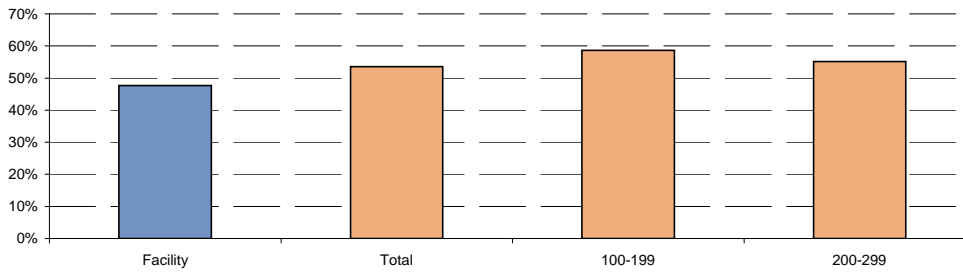
Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	47.6%	53.5%	53.5%	58.6%	55.1%	46.2%
Benefits as a Percent of Salaries	25%	23%	22%	15%	24%	25%
Salaries per Resident Day	\$ 49.59	\$ 45.86	\$ 52.43	\$ 42.63	\$ 47.73	\$ 43.61
FTEs per Unit/Bed	0.6174	0.5586	0.5978	0.54	0.59	0.539
Hours per Resident Day	3.0184	2.9596	3.6358	2.77	2.94	2.8028

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 Facility

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	15.2%	15.2%	13.1%	21.0%	16.2%	13.2%
Total Marketing Costs	3.6%	2.5%	2.0%	6.4%	4.5%	1.9%
Total Fundraising Costs	0.7%	0.5%	0.0%	1.8%	0.7%	0.2%
Total General and Administrative, Marketing and Fundraising Costs	19.5%	18.2%	0.0%	0.0%	0.0%	0.0%
Line Item Costs						
Insurance - Property and Liability	0.9%	1.3%	1.6%	0.6%	1.4%	1.3%
Insurance - Medical Malpractice and D&O	0.1%	0.2%	0.1%	0.2%	0.4%	0.2%
Property Taxes	4.7%	4.4%	8.5%	4.8%	3.3%	3.7%
Management Fees	0.0%	3.1%	4.5%	1.6%	5.9%	3.2%
Corporate Office Allocation	0.0%	3.9%	4.0%	3.0%	4.1%	5.5%
General and Administrative Purchased Services	1.9%	1.5%	0.5%	2.4%	1.7%	1.6%
General and Administrative IT and Computer Expense	0.2%	0.3%	0.1%	0.4%	0.4%	0.9%
General and Administrative Supplies and Other	1.2%	1.6%	2.5%	1.9%	1.1%	1.3%
Advertising	1.8%	0.9%	1.2%	1.9%	1.8%	0.6%
Marketing Purchased Services	0.3%	0.5%	1.3%	1.0%	0.5%	0.4%
Marketing Supplies and Other	0.4%	0.5%	0.5%	1.3%	0.3%	0.3%
Fundraising/Development Purchased Services	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%
Fundraising/Development Supplies and Other	0.2%	0.3%	0.0%	0.4%	0.2%	0.0%
Costs per Resident Day						
Total General and Administrative Costs	\$ 15.84	\$ 15.27	\$ 15.27	\$ 18.38	\$ 13.95	\$ 11.34
Total Marketing Costs	\$ 3.80	\$ 2.58	\$ 2.33	\$ 5.61	\$ 3.45	\$ 1.71
Total Fundraising Costs	\$ 0.72	\$ 0.54	\$ -	\$ 1.51	\$ 0.72	\$ 0.15
Total General and Administrative, Marketing and Fundraising Costs	\$ 20.35	\$ 17.80	\$ 17.80	\$ 25.86	\$ 18.13	\$ 13.04
Line Item Costs						
Insurance - Property and Liability	\$ 0.96	\$ 0.97	\$ 1.01	\$ 0.58	\$ 1.36	\$ 1.01
Insurance - Medical Malpractice and D&O	\$ 0.11	\$ 0.18	\$ 0.15	\$ 0.17	\$ 0.35	\$ 0.23
Property Taxes	\$ 4.91	\$ 3.75	\$ 2.28	\$ 4.17	\$ 3.07	\$ 3.73
Management Fees	\$ -	\$ 2.06	\$ 2.43	\$ 1.50	\$ 3.20	\$ 2.58
Corporate Office Allocation	\$ -	\$ 3.19	\$ 5.14	\$ 2.55	\$ 3.01	\$ 5.18
General and Administrative Purchased Services	\$ 1.94	\$ 1.26	\$ 0.30	\$ 1.76	\$ 1.21	\$ 1.51
General and Administrative IT and Computer Expense	\$ 0.18	\$ 0.16	\$ 0.05	\$ 0.43	\$ 0.25	\$ 0.12
General and Administrative Supplies and Other	\$ 1.23	\$ 1.39	\$ 2.36	\$ 1.60	\$ 1.11	\$ 1.17
Advertising	\$ 1.85	\$ 0.84	\$ 0.88	\$ 1.72	\$ 1.85	\$ 0.54
Marketing Purchased Services	\$ 0.31	\$ 0.50	\$ 0.35	\$ 0.87	\$ 0.50	\$ 0.25
Marketing Supplies and Other	\$ 0.39	\$ 0.28	\$ 0.10	\$ 1.10	\$ 0.32	\$ 0.13
Fundraising/Development Purchased Services	\$ -	\$ 0.03	\$ -	\$ -	\$ 0.16	\$ 0.02
Fundraising/Development Supplies and Other	\$ 0.17	\$ 0.18	\$ -	\$ 0.37	\$ 0.19	\$ 0.02
Costs per Total Units/Beds						
Total General and Administrative Costs	\$ 6,721	\$ 5,076	\$ 5,076	\$ 6,593	\$ 5,520	\$ 5,022
Total Marketing Costs	\$ 1,613	\$ 1,110	\$ 782	\$ 1,905	\$ 1,362	\$ 737
Total Fundraising Costs	\$ 304	\$ 214	\$ -	\$ 577	\$ 268	\$ 61
Total General and Administrative, Marketing and Fundraising Costs	\$ 8,638	\$ 6,273	\$ 5,954	\$ 7,770	\$ 7,168	\$ 5,778
Line Item Costs						
Insurance - Property and Liability	\$ 409	\$ 409	\$ 439	\$ 244	\$ 520	\$ 445
Insurance - Medical Malpractice and D&O	\$ 45	\$ 72	\$ 46	\$ 72	\$ 149	\$ 102
Property Taxes	\$ 2,084	\$ 1,442	\$ 994	\$ 1,423	\$ 1,234	\$ 1,508
Management Fees	\$ -	\$ 913	\$ 1,062	\$ 549	\$ 1,148	\$ 1,115
Corporate Office Allocation	\$ -	\$ 1,200	\$ 1,551	\$ 1,087	\$ 1,266	\$ 2,088
General and Administrative Purchased Services	\$ 822	\$ 480	\$ 130	\$ 526	\$ 465	\$ 663
General and Administrative IT and Computer Expense	\$ 74	\$ 59	\$ 19	\$ 155	\$ 97	\$ 51
General and Administrative Supplies and Other	\$ 518	\$ 535	\$ 802	\$ 688	\$ 455	\$ 493
Advertising	\$ 787	\$ 322	\$ 341	\$ 537	\$ 787	\$ 239
Marketing Purchased Services	\$ 131	\$ 195	\$ 151	\$ 222	\$ 195	\$ 106
Marketing Supplies and Other	\$ 166	\$ 117	\$ 30	\$ 282	\$ 120	\$ 52
Fundraising/Development Purchased Services	\$ -	\$ 14	\$ -	\$ -	\$ 63	\$ 11
Fundraising/Development Supplies and Other	\$ 69	\$ 71	\$ -	\$ 143	\$ 73	\$ 7
Costs per Square Foot						
Total General and Administrative Costs	\$ 3.68	\$ 4.30	\$ 4.36	\$ 3.95	\$ 4.56	\$ 3.88
Total Marketing Costs	\$ 0.88	\$ 0.76	\$ 0.74	\$ 1.23	\$ 1.19	\$ 0.45
Total Fundraising Costs	\$ 0.17	\$ 0.15	\$ -	\$ 0.49	\$ 0.17	\$ 0.05
Total General and Administrative, Marketing and Fundraising Costs	\$ 4.73	\$ 4.73	\$ 5.10	\$ 4.69	\$ 5.59	\$ 4.26
Line Item Costs						
Insurance - Property and Liability	\$ 0.23	\$ 0.23	\$ 0.28	\$ 0.11	\$ 0.38	\$ 0.36
Insurance - Medical Malpractice and D&O	\$ 0.03	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.15	\$ 0.06
Property Taxes	\$ 1.15	\$ 0.94	\$ 0.65	\$ 0.94	\$ 0.93	\$ 0.94
General and Administrative IT and Computer Expense	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.10	\$ 0.11	\$ 0.06
Percent Increase in Insurance						
General and Liability	-17.4%	13.4%	14.7%	12.1%	0.0%	24.1%
Property and Other	27.0%	42.8%	14.8%	412.2%	27.0%	58.6%

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

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	5.0%	5.0%	4.8%	5.0%	5.9%	5.5%
Total Marketing Salaries	1.0%	1.1%	1.1%	3.0%	1.4%	0.9%
Total Fundraising Salaries	0.4%	0.3%	0.0%	1.1%	0.4%	0.1%
Total General and Administrative, Marketing and Fundraising Salaries	6.4%	6.5%	5.9%	7.6%	7.6%	6.4%
Salaries per Resident Day						
Total General and Administrative Salaries	\$ 5.18	\$ 4.31	\$ 3.35	\$ 4.05	\$ 4.54	\$ 5.02
Total Marketing Salaries	\$ 0.99	\$ 1.04	\$ 1.05	\$ 2.68	\$ 1.01	\$ 0.88
Total Fundraising Salaries	\$ 0.44	\$ 0.32	\$ -	\$ 0.97	\$ 0.42	\$ 0.17
Total General and Administrative, Marketing and Fundraising Salaries	\$ 6.62	\$ 5.72	\$ 4.37	\$ 6.72	\$ 5.98	\$ 5.78
Salaries per Unit/Bed						
Total General and Administrative Salaries	\$ 2,200	\$ 1,611	\$ 1,290	\$ 1,421	\$ 1,796	\$ 2,117
Total Marketing Salaries	\$ 421	\$ 392	\$ 383	\$ 683	\$ 397	\$ 373
Total Fundraising Salaries	\$ 187	\$ 126	\$ -	\$ 373	\$ 149	\$ 75
Total General and Administrative, Marketing and Fundraising Salaries	\$ 2,808	\$ 2,051	\$ 1,543	\$ 1,920	\$ 2,361	\$ 2,438
Average Wages per Hour						
Total Administration	\$ 31.81	\$ 23.99	\$ 18.53	\$ 25.40	\$ 27.61	\$ 29.17
Total Marketing	\$ 25.55	\$ 23.47	\$ 19.45	\$ 23.36	\$ 24.08	\$ 27.04
Total Fundraising	\$ 34.06	\$ 22.01	\$ -	\$ 25.62	\$ 18.39	\$ 21.30
Total General and Administrative, Marketing and Fundraising Salaries	\$ 30.82	\$ 23.82	\$ 18.47	\$ 24.78	\$ 25.94	\$ 28.47
Paid Salary Percentage						
General & Administrative	71%	81%	98%	76%	72%	78%
Marketing	75%	94%	98%	93%	76%	95%
Fundraising	98%	98%	0%	98%	98%	95%
Total General and Administrative, Marketing and Fundraising	73%	80%	97%	80%	72%	78%
Contracted Salary Percentage						
General & Administrative	27%	23%	8%	22%	26%	23%
Marketing	23%	24%	28%	24%	23%	28%
Fundraising	0%	49%	0%	0%	49%	52%
Total General and Administrative, Marketing and Fundraising	25%	21%	1%	19%	26%	21%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:						
Total General and Administrative Salaries	6.8%	6.0%	4.9%	5.7%	7.3%	6.5%
Total Marketing Salaries	1.3%	1.2%	1.0%	3.3%	1.8%	0.9%
Total Fundraising Salaries	0.4%	0.3%	0.0%	1.1%	0.4%	0.1%
Total General and Administrative, Marketing and Fundraising Salaries	8.5%	7.4%	5.9%	9.7%	9.5%	7.4%
Salaries and Purchased Services per Resident Day:						
Total General and Administrative Salaries	\$ 7.12	\$ 4.97	\$ 3.50	\$ 4.97	\$ 6.17	\$ 6.08
Total Marketing Salaries	\$ 1.30	\$ 1.21	\$ 1.20	\$ 2.87	\$ 1.74	\$ 0.86
Total Fundraising Salaries	\$ 0.44	\$ 0.32	\$ -	\$ 0.97	\$ 0.42	\$ 0.12
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8.86	\$ 6.99	\$ 4.75	\$ 8.52	\$ 8.34	\$ 6.99
Salaries and Purchased Services per Unit/Bed:						
Total General and Administrative Salaries	\$ 3,021.59	\$ 1,822.36	\$ 1,527.28	\$ 1,796.74	\$ 2,446.79	\$ 2,693.05
Total Marketing Salaries	\$ 551.91	\$ 400.37	\$ 382.76	\$ 904.72	\$ 664.82	\$ 345.52
Total Fundraising Salaries	\$ 186.95	\$ 126.30	\$ -	\$ 373.48	\$ 149.36	\$ 47.86
Total General and Administrative, Marketing and Fundraising Salaries	\$ 3,760.46	\$ 2,346.41	\$ 2,073.29	\$ 2,346.41	\$ 3,279.77	\$ 3,093.41
Salaries and Purchased Services per Total Department Costs						
Total Administration	44.1%	37.2%	24.5%	31.4%	43.3%	40.2%
Total Marketing	35.9%	51.5%	57.2%	49.3%	60.2%	51.5%
Total Fundraising	71.6%	70.9%	0.0%	70.9%	62.0%	95.6%
Total General and Administrative, Marketing and Fundraising Salaries	46.6%	40.2%	30.3%	39.1%	47.7%	45.5%
FTEs per Unit/Bed						
General & Administrative	0.0294	0.0294	0.0392	0.03	0.03	0.0294
Marketing	0.0098	0.0098	0.0098	0.01	0.01	0.0098
Fundraising	0	0.0098	0	0.01	0.00	0
Total General and Administrative, Marketing and Fundraising	0.0392	0.0392	0.049	0.04	0.04	0.0392
Supervisory/Direct FTE Percentage						
Supervisory						
General & Administrative	31%	28%	34%	28%	25%	27%
Marketing	33%	33%	98%	30%	30%	33%
Fundraising	98%	98%	0%	98%	98%	98%
Total General and Administrative, Marketing and Fundraising	35%	30%	43%	29%	28%	28%
Clerical/Direct						
General & Administrative	67%	70%	64%	70%	73%	71%
Marketing	65%	70%	98%	71%	68%	71%
Fundraising	0%	44%	0%	0%	44%	0%
Total General and Administrative, Marketing and Fundraising	63%	68%	55%	69%	70%	70%
Hours per Resident Day						
General & Administrative	0.1568	0.1764	0.2352	0.19	0.16	0.147
Marketing	0.0392	0.049	0.0588	0.11	0.04	0.0343
Fundraising	0.0098	0.0147	0	0.04	0.02	0.0098
Total General and Administrative, Marketing and Fundraising	0.2058	0.245	0.294	0.29	0.22	0.1764

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

Dietary

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

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Total Dietary	15.7%	20.7%	20.7%	24.3%	20.3%	22.1%
Line Item Costs:						
Dietary Purchased Services	0.1%	0.6%	0.1%	1.0%	0.1%	1.1%
Dietary Raw Food	5.5%	6.8%	6.1%	7.3%	6.0%	7.2%
Dietary Supplies and Other	0.8%	1.2%	1.0%	1.4%	1.2%	1.4%

Costs per Resident Day

Total Dietary	\$ 16.27	\$ 18.90	\$ 22.15	\$ 18.54	\$ 15.98	\$ 20.78
Line Item Costs:						
Dietary Purchased Services	\$ 0.08	\$ 0.13	\$ 0.11	\$ 0.96	\$ 0.08	\$ 0.11
Dietary Raw Food	\$ 5.70	\$ 6.50	\$ 6.84	\$ 6.94	\$ 4.99	\$ 6.16
Dietary Supplies and Other	\$ 0.84	\$ 1.19	\$ 1.13	\$ 1.30	\$ 1.07	\$ 1.15

Costs per Total Unit/Bed

Total Dietary	\$ 6,903	\$ 6,903	\$ 6,797	\$ 6,078	\$ 6,756	\$ 8,379
Line Item Costs:						
Dietary Purchased Services	\$ 34	\$ 46	\$ 34	\$ 340	\$ 34	\$ 46
Dietary Raw Food	\$ 2,423	\$ 2,359	\$ 2,355	\$ 2,264	\$ 2,112	\$ 2,487
Dietary Supplies and Other	\$ 358	\$ 439	\$ 396	\$ 458	\$ 436	\$ 506

Costs per Meal Served

Total Dietary	\$ 10.42	\$ 10.90	\$ 8.04	\$ 11.50	\$ 10.26	\$ 15.80
Line Item Costs:						
Dietary Purchased Services	\$ 0.05	\$ 0.16	\$ 0.05	\$ 0.50	\$ 0.05	\$ 0.08
Dietary Raw Food	\$ 3.66	\$ 3.68	\$ 2.38	\$ 4.28	\$ 3.20	\$ 4.93
Dietary Supplies and Other	\$ 0.54	\$ 0.71	\$ 0.40	\$ 0.74	\$ 0.72	\$ 0.90

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

	7.4%	10.8%	11.1%	9.7%	8.1%	10.9%
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Salaries per Resident Day

	\$ 7.65	\$ 9.13	\$ 11.16	\$ 8.03	\$ 8.00	\$ 9.80
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Salaries per Meal Served

	\$ 4.90	\$ 5.38	\$ 4.93	\$ 5.35	\$ 5.14	\$ 7.44
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Average Wages per Hour

	\$ 12.38	\$ 11.65	\$ 11.33	\$ 11.55	\$ 12.22	\$ 12.84
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Paid/Contracted Salary Percentage

Paid Salary Percentage	97.0%	97.1%	98.0%	90.5%	97.1%	97.3%
Contracted Salary Percentage	1.0%	1.4%	1.0%	9.4%	1.0%	1.3%

Salaries and Purchased Services as a Percent of Net Resident Service Revenue

	7.4%	11.1%	11.1%	13.0%	9.2%	11.1%
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Salaries and Purchased Services per Resident Day

	\$ 7.73	\$ 9.97	\$ 11.16	\$ 9.49	\$ 8.07	\$ 10.50
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Salaries and Purchased Services per Meal Served

	\$ 4.96	\$ 5.72	\$ 4.98	\$ 5.79	\$ 5.18	\$ 8.15
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Salaries and Purchased Services as a Percentage of Total Dietary Costs

	47.0%	49.0%	53.9%	49.0%	46.6%	49.5%
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FTEs per Unit/Bed

	0.1274	0.1372	0.1372	0.12	0.13	0.147
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Supervisory/Direct FTE Percentage

Percent Supervisory FTEs	18.4%	11.6%	14.2%	7.6%	15.0%	6.1%
Percent Direct FTEs	79.6%	88.2%	84.2%	90.4%	83.0%	91.9%

Hours per Resident Day

	0.6076	0.7203	0.9408	0.72	0.62	0.7154
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Hours per Meal Served

	0.392	0.4606	0.4312	0.48	0.40	0.5439
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Group I - Median by Number of Independent Living Units
Prepared for Example Facility

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	11.7%	17.1%	17.4%	17.1%	14.7%	16.0%
Housekeeping	7.4%	5.4%	3.6%	5.5%	5.2%	5.6%
Laundry	0.8%	0.9%	1.1%	0.7%	0.9%	0.7%
Security	3.4%	1.4%	1.3%	1.7%	0.9%	1.5%
Line Item Costs:						
Utilities	5.4%	7.5%	7.7%	7.7%	6.0%	5.5%
Repair and Maintenance	0.6%	2.0%	2.5%	1.5%	2.0%	2.0%
Costs per Resident Day						
Plant Operations	\$ 12.14	\$ 15.13	\$ 17.04	\$ 15.13	\$ 12.69	\$ 14.99
Housekeeping	\$ 7.60	\$ 4.75	\$ 4.28	\$ 4.75	\$ 4.63	\$ 5.26
Laundry	\$ 0.83	\$ 0.80	\$ 1.27	\$ 0.46	\$ 0.72	\$ 0.69
Security	\$ 3.54	\$ 1.35	\$ 1.33	\$ 1.54	\$ 0.75	\$ 1.37
Line Item Costs:						
Utilities	\$ 5.62	\$ 6.62	\$ 8.18	\$ 6.80	\$ 6.04	\$ 5.16
Repair and Maintenance	\$ 0.59	\$ 1.53	\$ 2.25	\$ 1.32	\$ 1.51	\$ 1.80
Costs per Unit/Bed						
Plant Operations	\$ 5,151	\$ 6,245	\$ 6,246	\$ 6,803	\$ 5,361	\$ 6,642
Housekeeping	\$ 3,225	\$ 1,734	\$ 1,433	\$ 1,566	\$ 1,871	\$ 2,332
Laundry	\$ 355	\$ 291	\$ 411	\$ 116	\$ 297	\$ 275
Security	\$ 1,501	\$ 516	\$ 393	\$ 642	\$ 292	\$ 555
Line Item Costs:						
Utilities	\$ 2,384	\$ 2,553	\$ 2,869	\$ 2,593	\$ 2,468	\$ 2,287
Repair and Maintenance	\$ 248	\$ 605	\$ 717	\$ 533	\$ 587	\$ 800
Costs per Square Foot						
Plant Operations	\$ 2.82	\$ 4.45	\$ 5.92	\$ 4.08	\$ 4.04	\$ 4.45
Housekeeping	\$ 1.76	\$ 1.56	\$ 1.77	\$ 1.16	\$ 1.56	\$ 1.56
Laundry	\$ 0.20	\$ 0.25	\$ 0.40	\$ 0.10	\$ 0.23	\$ 0.17
Security	\$ 0.82	\$ 0.37	\$ 0.38	\$ 0.46	\$ 0.25	\$ 0.36
Plant Operations Line Items:						
Plant Operations Purchased Services	\$ 0.25	\$ 0.45	\$ 0.62	\$ 0.46	\$ 0.27	\$ 0.57
Utilities	\$ 1.30	\$ 1.78	\$ 2.71	\$ 1.78	\$ 1.65	\$ 1.53
Equipment Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Lease Expense	\$ -	\$ 0.65	\$ -	\$ 0.65	\$ -	\$ -
Plant Operation Supplies and Other	\$ 0.45	\$ 0.41	\$ 0.41	\$ 0.22	\$ 0.45	\$ 0.40
Housekeeping Line Items:						
Housekeeping Purchased Services	\$ -	\$ 0.03	\$ 0.02	\$ 0.01	\$ 0.14	\$ 0.15
Housekeeping Supplies and Other	\$ 0.21	\$ 0.15	\$ 0.11	\$ 0.18	\$ 0.20	\$ 0.15
Security Line Items:						
Security Purchased Services	\$ -	\$ 0.33	\$ 0.38	\$ 0.49	\$ 0.13	\$ 0.01
Security Supplies and Other	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.02
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue						
Plant Operations	2.3%	3.7%	4.1%	3.7%	3.5%	3.9%
Housekeeping	5.1%	3.7%	2.6%	3.9%	3.5%	4.0%
Laundry	0.6%	0.6%	0.7%	0.5%	0.6%	0.4%
Security	2.6%	1.2%	1.6%	1.3%	0.9%	1.2%
Salaries per Resident Day						
Plant Operations	\$ 2.30	\$ 3.27	\$ 3.30	\$ 3.23	\$ 2.59	\$ 3.72
Housekeeping	\$ 5.35	\$ 3.42	\$ 2.90	\$ 3.47	\$ 3.07	\$ 3.58
Laundry	\$ 0.57	\$ 0.50	\$ 0.75	\$ 0.36	\$ 0.45	\$ 0.38
Security	\$ 2.75	\$ 1.10	\$ 1.06	\$ 1.33	\$ 0.90	\$ 1.12
Salaries per Unit/Bed						
Plant Operations	\$ 976.71	\$ 1,224.14	\$ 1,208.78	\$ 1,239.49	\$ 1,062.39	\$ 1,564.61
Housekeeping	\$ 2,269.73	\$ 1,217.22	\$ 969.10	\$ 1,076.62	\$ 1,244.73	\$ 1,519.03
Laundry	\$ 239.34	\$ 163.54	\$ 264.80	\$ 96.39	\$ 178.92	\$ 155.60
Security	\$ 1,167.21	\$ 477.02	\$ 401.34	\$ 598.24	\$ 356.17	\$ 495.41
Salaries per Square Foot						
Plant Operations	\$ 0.54	\$ 1.00	\$ 1.15	\$ 0.66	\$ 1.07	\$ 1.00
Housekeeping	\$ 1.24	\$ 1.10	\$ 1.21	\$ 0.84	\$ 1.05	\$ 1.12
Laundry	\$ 0.13	\$ 0.14	\$ 0.26	\$ 0.08	\$ 0.14	\$ 0.11
Security	\$ 0.64	\$ 0.31	\$ 0.30	\$ 0.36	\$ 0.25	\$ 0.34
Average Wages per Hour						
Plant Operations	\$ 16.18	\$ 16.47	\$ 15.15	\$ 16.76	\$ 15.62	\$ 18.16
Housekeeping	\$ 11.78	\$ 10.48	\$ 9.37	\$ 10.48	\$ 11.78	\$ 10.32
Laundry	\$ 9.28	\$ 9.34	\$ 9.41	\$ 9.92	\$ 9.41	\$ 8.96
Security	\$ 13.62	\$ 12.23	\$ 10.85	\$ 10.28	\$ 13.62	\$ 12.29

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

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	66.4%	69.0%	63.0%	57.6%	76.7%	67.9%
Housekeeping	98.0%	97.2%	98.0%	97.2%	90.3%	80.9%
Laundry	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Security	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Contracted Salary Percentage						
Plant Operations	31.6%	33.7%	36.9%	43.7%	21.3%	33.7%
Housekeeping	0.0%	5.7%	1.2%	0.8%	12.1%	30.7%
Laundry	0.0%	3.1%	1.7%	0.0%	0.0%	4.6%
Security	0.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Plant Operations	3.2%	4.7%	6.5%	5.1%	4.6%	5.9%
Housekeeping	5.1%	3.7%	2.6%	4.0%	3.8%	4.0%
Laundry	0.6%	0.6%	0.7%	0.5%	0.6%	0.4%
Security	2.6%	1.2%	1.1%	1.5%	0.7%	1.3%
Salaries and Purchased Services per Resident Day						
Plant Operations	\$ 3.39	\$ 4.14	\$ 5.15	\$ 4.14	\$ 3.39	\$ 5.55
Housekeeping	\$ 5.35	\$ 3.50	\$ 2.90	\$ 3.50	\$ 3.38	\$ 3.79
Laundry	\$ 0.57	\$ 0.50	\$ 0.75	\$ 0.36	\$ 0.45	\$ 0.39
Security	\$ 2.75	\$ 1.11	\$ 1.10	\$ 1.42	\$ 0.59	\$ 1.12
Salaries and Purchased Services per Unit/Bed						
Plant Operations	\$ 1,440.73	\$ 1,623.24	\$ 2,243.80	\$ 1,468.64	\$ 1,432.76	\$ 2,231.85
Housekeeping	\$ 2,269.73	\$ 1,288.55	\$ 969.10	\$ 1,105.45	\$ 1,365.73	\$ 1,680.24
Laundry	\$ 239.34	\$ 163.54	\$ 264.80	\$ 96.39	\$ 178.92	\$ 159.22
Security	\$ 1,167.21	\$ 445.78	\$ 392.78	\$ 588.79	\$ 238.92	\$ 495.41
Salaries and Purchased Services per Square Foot						
Plant Operations	\$ 0.79	\$ 1.31	\$ 1.47	\$ 1.12	\$ 1.24	\$ 1.37
Housekeeping	\$ 1.24	\$ 1.13	\$ 1.21	\$ 0.85	\$ 1.13	\$ 1.13
Laundry	\$ 0.13	\$ 0.14	\$ 0.27	\$ 0.08	\$ 0.14	\$ 0.11
Security	\$ 0.64	\$ 0.33	\$ 0.31	\$ 0.43	\$ 0.19	\$ 0.33
Salaries and Purchased Services as a Percent of Total Department Costs						
Plant Operations	27.4%	31.9%	35.4%	32.9%	27.7%	31.9%
Housekeeping	69.0%	71.6%	72.4%	72.1%	70.4%	70.7%
Laundry	66.0%	58.7%	61.0%	76.7%	62.3%	57.3%
Security	76.2%	82.8%	98.0%	98.0%	76.4%	74.2%
FTEs per Unit/Bed						
Plant Operations	0.03	0.04	0.04	0.03	0.03	0.04
Housekeeping	0.09	0.06	0.05	0.05	0.05	0.06
Laundry	0.01	0.01	0.01	0.01	0.01	0.01
Security	0.04	0.02	0.02	0.03	0.02	0.02
Percent Supervisory FTES						
Plant Operations	17.8%	19.0%	23.0%	26.5%	18.0%	12.9%
Housekeeping	8.3%	6.4%	5.8%	6.2%	9.1%	6.0%
Laundry	0.0%	23.2%	58.8%	98.0%	20.5%	6.6%
Security	6.3%	10.0%	0.0%	11.3%	9.3%	9.7%
Percent Direct FTES						
Plant Operations	80.2%	79.0%	75.0%	71.5%	80.0%	85.1%
Housekeeping	89.7%	92.4%	98.0%	91.8%	88.9%	92.4%
Laundry	98.0%	98.0%	98.0%	98.0%	90.9%	98.0%
Security	91.7%	91.0%	98.0%	86.7%	91.7%	88.3%
Hours per Resident Day						
Plant Operations	0.14	0.19	0.24	0.17	0.17	0.21
Housekeeping	0.44	0.31	0.32	0.32	0.28	0.32
Laundry	0.06	0.05	0.08	0.04	0.04	0.04
Security	0.20	0.10	0.10	0.13	0.06	0.10
Hours per Total Unit/Bed						
Plant Operations	59.16	72.36	74.13	67.14	65.98	83.20
Housekeeping	188.78	118.76	107.12	106.35	106.14	135.37
Laundry	25.27	18.70	26.53	9.85	18.72	17.10
Security	83.96	38.22	35.97	57.01	24.34	44.67
Hours per Total Square Feet						
Plant Operations	0.03	0.06	0.07	0.04	0.06	0.06
Housekeeping	0.11	0.10	0.12	0.08	0.10	0.10
Laundry	0.01	0.02	0.02	0.02	0.01	0.01
Security	0.05	0.03	0.03	0.03	0.02	0.03
Hours per Acreage						
Groundskeeping	0.03	0.03	0.04	0.00	0.03	0.02

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

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	4.9%	5.3%	5.2%	7.4%	5.9%	4.8%
Costs per Resident Day	\$ 5.11	\$ 5.62	\$ 5.10	\$ 6.48	\$ 6.07	\$ 4.49
Costs per Total Unit/Bed	\$ 2,166	\$ 2,088	\$ 1,868	\$ 2,486	\$ 2,471	\$ 1,986
Costs per Square Foot	\$ 1.19	\$ 1.47	\$ 1.77	\$ 1.63	\$ 1.55	\$ 1.33
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue	3.0%	3.6%	3.4%	5.2%	3.8%	3.3%
Salaries per Resident Day	\$ 3.20	\$ 3.55	\$ 3.44	\$ 4.57	\$ 3.95	\$ 3.25
Salaries per Unit/Bed	\$ 1,360.00	\$ 1,493.32	\$ 1,262.31	\$ 1,646.86	\$ 1,605.89	\$ 1,440.59
Average Wages per Hour	\$ 15.02	\$ 15.39	\$ 14.44	\$ 16.94	\$ 15.90	\$ 16.58
Paid/Contracted Salary Percentage						
Paid Salary Percentage	96.9%	95.7%	97.0%	92.0%	92.9%	96.2%
Contracted Salary Percentage	1.1%	9.7%	11.0%	18.5%	5.1%	9.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	4.1%	5.2%	4.5%	6.7%	5.2%	3.9%
Salaries and Purchased Services per Resident Day	\$ 4.31	\$ 5.05	\$ 4.60	\$ 5.72	\$ 5.34	\$ 3.63
Salaries and Purchased Services per Unit/Bed	\$ 1,828.86	\$ 1,828.86	\$ 1,683.98	\$ 2,137.81	\$ 2,202.20	\$ 1,607.71
Salaries and Purchased Services as a Percent of Total Resident Services Costs						
Salaries and Purchased Services as a Percent of Total Resident Services Costs	82.3%	86.2%	83.3%	92.1%	86.7%	83.3%
FTEs per Unit/Bed	0.0392	0.0441	0.04	0.05	0.04	0.04
Supervisory/Direct FTE Percentage						
Percent Supervisory FTEs	11.9%	20.8%	33.8%	27.6%	18.2%	14.6%
Percent Direct FTEs	86.1%	77.3%	64.2%	70.4%	79.8%	87.6%
Hours per Resident Day	0.2058	0.2401	0.24	0.25	0.23	0.21
FTEs per Unit/Bed	0.0392	0.0441	0.04	0.05	0.04	0.04

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

Health Care

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

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Health Care Administration	3.8%	3.8%	4.3%	2.5%	6.9%	3.4%
Assisted Living	8.1%	9.2%	9.5%	9.4%	9.8%	8.2%
Nursing	15.3%	15.1%	19.8%	12.4%	17.4%	10.5%
Therapy	2.1%	2.7%	0.0%	2.3%	2.2%	3.4%
Total Health Care	29.3%	30.8%	33.6%	26.6%	36.4%	25.5%

Costs per Health Care Resident Day

Health Care Administration	\$ 20.52	\$ 13.05	\$ 7.90	\$ 8.08	\$ 19.32	\$ 14.99
Assisted Living	\$ 43.45	\$ 24.91	\$ 22.01	\$ 25.36	\$ 25.46	\$ 31.38
Nursing	\$ 81.58	\$ 47.38	\$ 45.51	\$ 42.20	\$ 68.51	\$ 47.38
Therapy	\$ 11.04	\$ 8.96	\$ 0.07	\$ 7.30	\$ 8.37	\$ 12.90
Total Health Care	\$ 156.59	\$ 94.31	\$ 75.48	\$ 82.94	\$ 121.66	\$ 106.65

Costs per Health Care Bed

Health Care Administration	\$ 5,809	\$ 4,683	\$ 2,464	\$ 2,223	\$ 5,988	\$ 4,821
Assisted Living	\$ 12,303	\$ 8,326	\$ 6,264	\$ 8,228	\$ 8,925	\$ 10,579
Nursing	\$ 23,096	\$ 13,851	\$ 14,112	\$ 12,214	\$ 21,726	\$ 14,406
Therapy	\$ 3,128	\$ 2,793	\$ 24	\$ 2,458	\$ 2,535	\$ 4,267
Total Health Care	\$ 44,337	\$ 29,653	\$ 22,863	\$ 25,123	\$ 39,175	\$ 34,073

Costs per Total Square Foot

Health Care Administration	\$ 0.93	\$ 0.93	\$ 1.46	\$ 0.55	\$ 2.08	\$ 0.87
Assisted Living	\$ 1.98	\$ 2.73	\$ 3.95	\$ 2.69	\$ 2.85	\$ 1.92
Nursing	\$ 3.70	\$ 3.82	\$ 7.93	\$ 3.46	\$ 4.77	\$ 2.44
Therapy	\$ 0.50	\$ 0.68	\$ 0.01	\$ 0.61	\$ 0.62	\$ 0.88
Total Health Care	\$ 7.11	\$ 8.16	\$ 13.35	\$ 7.30	\$ 10.32	\$ 6.11

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

Health Care Administration	2.7%	3.1%	3.5%	2.7%	5.0%	2.5%
Assisted Living	6.5%	7.2%	7.4%	7.8%	7.6%	6.8%
Nursing	11.0%	11.0%	12.5%	10.7%	12.0%	8.2%
Therapy	0.0%	0.5%	0.0%	0.0%	0.5%	0.0%
Total Health Care	20.2%	21.8%	23.4%	21.2%	25.1%	17.4%

Salaries per Health Care Resident Day

Health Care Administration	\$ 14.81	\$ 8.29	\$ 6.39	\$ 5.79	\$ 14.38	\$ 10.21
Assisted Living	\$ 34.53	\$ 21.53	\$ 17.74	\$ 21.53	\$ 18.97	\$ 26.66
Nursing	\$ 58.68	\$ 34.06	\$ 30.07	\$ 31.17	\$ 46.69	\$ 36.40
Therapy	\$ -	\$ 0.63	\$ -	\$ -	\$ 0.63	\$ -
Total Health Care	\$ 108.02	\$ 64.51	\$ 54.20	\$ 58.50	\$ 80.67	\$ 73.26

Salaries per Health Care Unit/Bed

Health Care Administration	\$ 4,192	\$ 3,010	\$ 1,990	\$ 1,590	\$ 4,474	\$ 3,257
Assisted Living	\$ 9,776	\$ 6,874	\$ 5,048	\$ 6,874	\$ 6,644	\$ 8,336
Nursing	\$ 16,615	\$ 10,849	\$ 9,803	\$ 9,353	\$ 15,461	\$ 11,834
Therapy	\$ -	\$ 229	\$ -	\$ -	\$ 229	\$ -
Total Health Care	\$ 30,583	\$ 20,962	\$ 16,841	\$ 17,817	\$ 26,808	\$ 23,426

Salaries per Square Foot

Health Care Administration	\$ 0.68	\$ 0.77	\$ 1.16	\$ 0.43	\$ 1.52	\$ 0.65
Assisted Living	\$ 1.57	\$ 2.24	\$ 3.08	\$ 2.24	\$ 2.20	\$ 1.77
Nursing	\$ 2.67	\$ 3.05	\$ 5.34	\$ 3.05	\$ 3.24	\$ 2.12
Therapy	\$ -	\$ 0.14	\$ -	\$ -	\$ 0.14	\$ -
Total Health Care	\$ 4.91	\$ 6.20	\$ 9.57	\$ 5.72	\$ 7.10	\$ 4.54

Average Wages per Hour

Health Care Administration	\$ 20.82	\$ 21.81	\$ 22.51	\$ 20.74	\$ 21.53	\$ 22.47
Assisted Living Total	\$ 14.50	\$ 15.44	\$ 14.73	\$ 15.70	\$ 15.29	\$ 15.05
RNs	\$ 16.64	\$ 23.50	\$ 24.46	\$ 21.99	\$ 20.34	\$ 27.17
LPNs	\$ 20.20	\$ 20.04	\$ 19.81	\$ 19.42	\$ 19.19	\$ 20.14
CNAs	\$ 13.61	\$ 12.50	\$ 13.15	\$ 12.71	\$ 12.20	\$ 12.47
Orderlies/Non Certified Assistants	\$ 9.76	\$ 12.49	\$ 12.89	\$ -	\$ 10.93	\$ 16.80
Nursing Total	\$ 20.15	\$ 16.10	\$ 13.00	\$ 16.10	\$ 16.64	\$ 16.43
RNs	\$ 33.18	\$ 25.67	\$ 18.67	\$ 26.03	\$ 26.21	\$ 26.80
LPNs	\$ 22.59	\$ 20.54	\$ 19.80	\$ 21.72	\$ 21.20	\$ 21.09
CNAs	\$ 15.00	\$ 12.80	\$ 10.43	\$ 12.80	\$ 13.57	\$ 12.64
Orderlies/Non Certified Assistants	\$ -	\$ 8.41	\$ -	\$ 8.41	\$ -	\$ -
Therapy	\$ -	\$ 11.11	\$ -	\$ -	\$ 11.11	\$ -
Total Health Care	\$ 17.99	\$ 16.12	\$ 14.44	\$ 15.49	\$ 17.51	\$ 16.44

Group I - Median by Number of Independent Living Units
Prepared for Example Facility

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	86.9%	95.9%	98.0%	95.8%	91.5%	92.7%
Assisted Living	98.0%	98.0%	98.0%	97.9%	98.0%	97.7%
Nursing	98.0%	96.9%	95.6%	95.9%	96.3%	97.5%
Therapy	0.0%	98.0%	0.0%	0.0%	98.0%	0.0%
Total Health Care	87.5%	92.4%	96.2%	96.9%	88.4%	85.0%
Contracted Salary Percentage						
Health Care Administration	11.1%	3.8%	0.9%	3.8%	10.5%	5.3%
Assisted Living	0.0%	0.6%	4.4%	0.6%	0.7%	0.4%
Nursing	0.0%	6.5%	6.8%	2.1%	5.7%	12.9%
Therapy	98.0%	98.0%	0.0%	98.0%	98.0%	98.0%
Total Health Care	10.5%	8.8%	4.6%	1.1%	10.5%	13.6%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Health Care Administration	3.1%	3.4%	3.5%	2.9%	5.3%	2.7%
Assisted Living	6.5%	7.3%	7.4%	7.9%	7.6%	7.0%
Nursing	11.0%	11.1%	12.5%	10.9%	12.5%	8.5%
Therapy	2.1%	2.7%	0.0%	2.2%	2.2%	3.3%
Total Health Care	22.7%	24.2%	27.6%	17.3%	29.2%	18.0%
Salaries and Purchased Services per Health Care Resident Day						
Health Care Administration	\$ 16.69	\$ 8.44	\$ 6.41	\$ 6.84	\$ 15.51	\$ 12.33
Assisted Living	\$ 34.53	\$ 21.54	\$ 18.20	\$ 21.54	\$ 19.05	\$ 27.27
Nursing	\$ 58.68	\$ 36.72	\$ 30.07	\$ 31.51	\$ 49.74	\$ 38.65
Therapy	\$ 11.04	\$ 10.44	\$ -	\$ 7.22	\$ 8.25	\$ 12.59
Total Health Care	\$ 120.95	\$ 73.61	\$ 54.60	\$ 57.69	\$ 96.80	\$ 81.80
Salaries and Purchased Services per Health Care Unit/Bed						
Health Care Administration	\$ 4,726	\$ 3,010	\$ 1,996	\$ 1,878	\$ 4,804	\$ 3,973
Assisted Living	\$ 9,776	\$ 6,913	\$ 5,181	\$ 6,913	\$ 6,671	\$ 8,518
Nursing	\$ 16,615	\$ 11,136	\$ 10,145	\$ 9,552	\$ 15,711	\$ 11,299
Therapy	\$ 3,128	\$ 3,128	\$ -	\$ 2,434	\$ 2,492	\$ 4,168
Total Health Care	\$ 34,244	\$ 19,276	\$ 16,108	\$ 18,246	\$ 31,605	\$ 27,212
Health Care Department Salaries and Purchased Services as a Percent of Department						
Health Care Administration	79.7%	77.6%	79.6%	77.2%	76.0%	76.6%
Assisted Living	77.9%	77.0%	78.5%	82.9%	75.4%	76.1%
Nursing	70.5%	70.9%	75.1%	70.8%	70.8%	74.1%
Therapy	98.0%	96.3%	0.0%	97.0%	95.7%	95.8%
Total Health Care	75.7%	75.9%	76.5%	80.4%	75.0%	76.9%
FTEs per Health Care Unit/Bed						
Health Care Administration	0.10	0.07	0.04	0.04	0.10	0.07
Assisted Living Total	0.31	0.23	0.16	0.19	0.23	0.26
RNs	0.02	0.01	0.02	0.01	0.02	0.01
LPNs	0.04	0.06	0.05	0.07	0.04	0.06
CNAs	0.26	0.14	0.11	0.12	0.15	0.18
Orderlies/Non Certified Assistants	0.00	0.01	0.01	0.00	0.01	0.01
Nursing Total	0.39	0.30	0.34	0.27	0.40	0.33
RNs	0.09	0.03	0.05	0.03	0.03	0.04
LPNs	0.06	0.07	0.07	0.06	0.08	0.07
CNAs	0.25	0.23	0.24	0.20	0.26	0.22
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00	0.00
Therapy	0.00	0.01	0.00	0.00	0.01	0.00
Total Health Care	1.97	1.86	1.92	1.88	1.93	1.86
Percentage Supervisory FTEs	3.2%	3.7%	5.0%	3.2%	4.0%	3.7%
Percentage Direct FTEs	94.8%	94.6%	94.6%	95.6%	94.0%	94.3%
Hours per Health Care Resident Day						
Health Care Administration	0.70	0.40	0.26	0.28	0.63	0.45
Assisted Living Total	2.33	1.33	1.19	1.37	1.33	1.68
RNs	0.11	0.08	0.12	0.06	0.10	0.07
LPNs	0.28	0.36	0.36	0.43	0.30	0.35
CNAs	1.91	0.90	0.68	0.79	0.91	1.20
Orderlies/Non Certified Assistants	0.03	0.05	0.07	0.00	0.04	0.05
Nursing Total	2.85	2.08	2.07	1.89	2.69	2.05
RNs	0.64	0.23	0.29	0.19	0.21	0.25
LPNs	0.41	0.45	0.43	0.45	0.54	0.49
CNAs	1.80	1.42	1.44	1.26	1.75	1.35
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00	0.00
Therapy	0.00	0.06	0.00	0.00	0.06	0.00
Total Health Care	5.88	3.87	3.52	3.55	4.70	4.18
Assisted Living Hours per Assisted Living Resident Day						
RNs	0.20	0.15	0.23	0.10	0.20	0.13
LPNs	0.49	0.58	0.64	0.75	0.52	0.65
CNAs	3.35	1.72	1.24	1.16	1.63	2.23
Orderlies/Non Certified Assistants	0.05	0.08	0.30	0.00	0.06	0.09
Total	4.09	2.53	2.41	2.01	2.41	3.10
Nursing Hours per Nursing Resident Day						
RNs	1.48	0.47	0.57	0.46	0.41	0.55
LPNs	0.96	1.09	1.18	1.09	1.14	1.07
CNAs	4.22	3.09	3.05	3.36	3.22	2.93
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.66	4.65	4.79	4.91	4.77	4.55

Group II - Median by Geographic Region
 Prepared for Example Facility

Facility Wide Costs

Facility Specific Information	Benchmark Results			
	Total	Geographic Region		
		Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Service Revenue

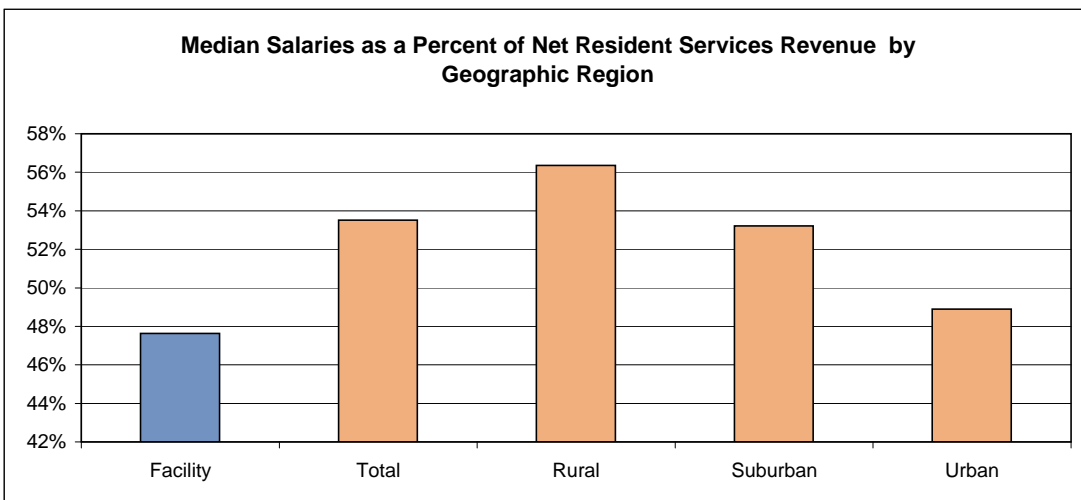
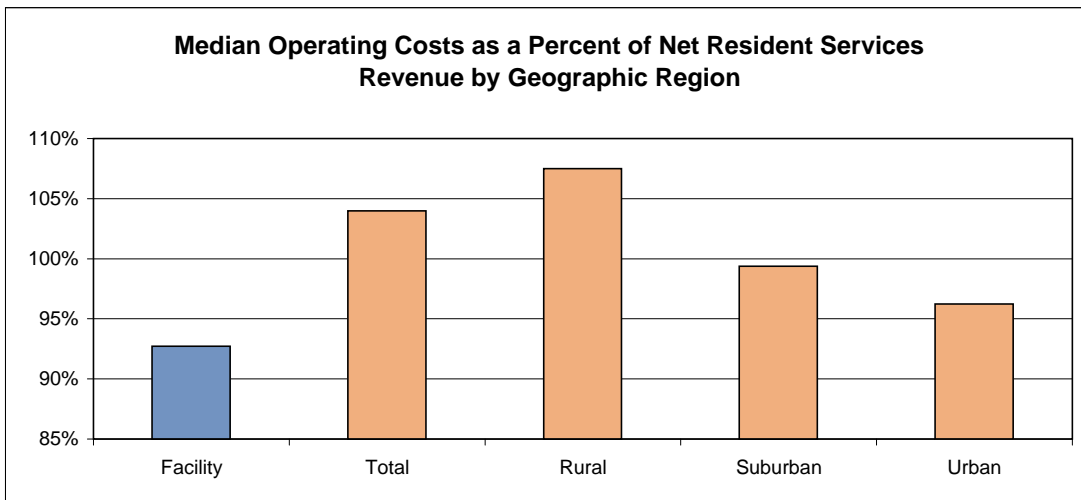
Total Operating Costs (includes Fringe Benefits)	92.7%	104.0%	107.5%	99.4%	96.2%
Fringe Benefits	12.3%	10.9%	12.2%	10.8%	10.9%

Costs per Resident Day

Total Operating Costs (includes Fringe Benefits)	\$ 96.44	\$ 93.42	\$ 110.65	\$ 92.19	\$ 92.08
Fringe Benefits	\$ 12.81	\$ 11.16	\$ 12.52	\$ 10.62	\$ 8.78

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	47.6%	53.5%	56.4%	53.2%	48.9%
Benefits as a Percent of Salaries	25%	23%	24%	22%	23%
Salaries per Resident Day	\$ 49.59	\$ 45.86	\$ 49.59	\$ 44.74	\$ 42.92
FTEs per Unit/Bed	0.6174	0.5586	0.6076	0.5488	0.392
Hours per Resident Day	3.0184	2.9596	3.1262	2.8371	2.9596



Group II - Median by Geographic Region
Prepared for Example Facility

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	15.2%	15.2%	17.2%	14.8%	19.7%
Total Marketing Costs	3.6%	2.5%	3.6%	2.8%	1.8%
Total Fundraising Costs	0.7%	0.5%	0.5%	0.7%	0.1%
Total General and Administrative, Marketing and Fundraising Costs	19.5%	18.2%	21.4%	18.3%	21.4%
Line Item Costs					
Insurance - Property and Liability	0.9%	1.3%	1.4%	1.1%	0.5%
Insurance - Medical Malpractice and D&O	0.1%	0.2%	0.2%	0.1%	0.5%
Property Taxes	4.7%	4.4%	4.4%	3.4%	4.9%
Management Fees	0.0%	3.1%	1.3%	3.8%	3.0%
Corporate Office Allocation	0.0%	3.9%	3.6%	5.3%	2.2%
General and Administrative Purchased Services	1.9%	1.5%	1.9%	1.5%	1.1%
General and Administrative IT and Computer Expense	0.2%	0.3%	0.7%	0.2%	0.4%
General and Administrative Supplies and Other	1.2%	1.6%	1.5%	1.6%	3.4%
Advertising	1.8%	0.9%	1.4%	0.8%	1.1%
Marketing Purchased Services	0.3%	0.5%	0.5%	0.5%	1.0%
Marketing Supplies and Other	0.4%	0.5%	0.3%	0.3%	0.6%
Fundraising/Development Purchased Services	0.0%	0.2%	0.2%	0.0%	0.0%
Fundraising/Development Supplies and Other	0.2%	0.3%	0.2%	0.3%	0.0%
Costs per Resident Day					
Total General and Administrative Costs	\$ 15.84	\$ 15.27	\$ 17.70	\$ 14.05	\$ 15.27
Total Marketing Costs	\$ 3.80	\$ 2.58	\$ 3.80	\$ 2.86	\$ 1.80
Total Fundraising Costs	\$ 0.72	\$ 0.54	\$ 0.54	\$ 0.72	\$ 0.10
Total General and Administrative, Marketing and Fundraising Costs	\$ 20.35	\$ 17.80	\$ 21.81	\$ 16.60	\$ 17.85
Line Item Costs					
Insurance - Property and Liability	\$ 0.96	\$ 0.97	\$ 0.97	\$ 0.97	\$ 0.44
Insurance - Medical Malpractice and D&O	\$ 0.11	\$ 0.18	\$ 0.20	\$ 0.18	\$ 0.47
Property Taxes	\$ 4.91	\$ 3.75	\$ 4.18	\$ 3.46	\$ 4.14
Management Fees	\$ -	\$ 2.06	\$ 1.06	\$ 2.45	\$ 1.87
Corporate Office Allocation	\$ -	\$ 3.19	\$ 3.36	\$ 6.05	\$ 2.09
General and Administrative Purchased Services	\$ 2	\$ 1	\$ 2	\$ 1	\$ 1
General and Administrative IT and Computer Expense	\$ 0.18	\$ 0.16	\$ 0.43	\$ 0.15	\$ 0.38
General and Administrative Supplies and Other	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2
Advertising	\$ 1.85	\$ 0.84	\$ 1.35	\$ 0.74	\$ 0.70
Marketing Purchased Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Marketing Supplies and Other	\$ 0.39	\$ 0.28	\$ 0.28	\$ 0.18	\$ 0.47
Fundraising/Development Purchased Services	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Fundraising/Development Supplies and Other	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.17	\$ 0.03
Costs per Total Units/Beds					
Total General and Administrative Costs	\$ 6,721	\$ 5,076	\$ 6,982	\$ 5,049	\$ 4,715
Total Marketing Costs	\$ 1,613	\$ 1,110	\$ 1,613	\$ 1,144	\$ 660
Total Fundraising Costs	\$ 304	\$ 214	\$ 214	\$ 268	\$ 43
Total General and Administrative, Marketing and Fundraising Costs	\$ 8,638	\$ 6,273	\$ 9,354	\$ 6,026	\$ 6,595
Line Item Costs					
Insurance - Property and Liability	\$ 409	\$ 409	\$ 409	\$ 390	\$ 177
Insurance - Medical Malpractice and D&O	\$ 45	\$ 72	\$ 84	\$ 69	\$ 172
Property Taxes	\$ 2,084	\$ 1,442	\$ 1,743	\$ 1,543	\$ 1,340
Management Fees	\$ -	\$ 913	\$ 427	\$ 956	\$ 744
Corporate Office Allocation	\$ -	\$ 1,200	\$ 1,124	\$ 1,983	\$ 692
General and Administrative Purchased Services	\$ 822	\$ 480	\$ 656	\$ 520	\$ 237
General and Administrative IT and Computer Expense	\$ 74	\$ 59	\$ 171	\$ 44	\$ 98
General and Administrative Supplies and Other	\$ 518	\$ 535	\$ 518	\$ 688	\$ 849
Advertising	\$ 787	\$ 322	\$ 557	\$ 316	\$ 296
Marketing Purchased Services	\$ 131	\$ 195	\$ 195	\$ 180	\$ 164
Marketing Supplies and Other	\$ 166	\$ 117	\$ 117	\$ 77	\$ 173
Fundraising/Development Purchased Services	\$ -	\$ 14	\$ 63	\$ 7	\$ 14
Fundraising/Development Supplies and Other	\$ 69	\$ 71	\$ 73	\$ 69	\$ 12
Costs per Square Foot					
Total General and Administrative Costs	\$ 3.68	\$ 4.30	\$ 4.81	\$ 3.84	\$ 3.93
Total Marketing Costs	\$ 0.88	\$ 0.76	\$ 0.97	\$ 0.74	\$ 0.63
Total Fundraising Costs	\$ 0.17	\$ 0.15	\$ 0.15	\$ 0.17	\$ 0.03
Total General and Administrative, Marketing and Fundraising Costs	\$ 4.73	\$ 4.73	\$ 6.08	\$ 4.70	\$ 4.69
Line Item Costs					
Insurance - Property and Liability	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.15
Insurance - Medical Malpractice and D&O	\$ 0.03	\$ 0.05	\$ 0.06	\$ 0.05	\$ 0.16
Property Taxes	\$ 1.15	\$ 0.94	\$ 1.19	\$ 0.89	\$ 1.04
General and Administrative IT and Computer Expense	\$ 0.04	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.07
Percent Increase in Insurance					
Property Insurance	-17.4%	13.4%	7.3%	13.4%	24.1%
Professional Liability Insurance Premiums	27.0%	42.8%	27.0%	27.0%	412.2%

Group II - Median by Geographic Region
Prepared for Example Facility

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	5.0%	5.0%	6.4%	4.2%	5.1%
Total Marketing Salaries	1.0%	1.1%	1.3%	1.1%	1.1%
Total Fundraising Salaries	0.4%	0.3%	0.2%	0.4%	0.1%
Total General and Administrative, Marketing and Fundraising Salaries	6.4%	6.5%	7.6%	5.2%	6.8%
Salaries per Resident Day					
Total General and Administrative Salaries	\$ 5.18	\$ 4.31	\$ 6.98	\$ 3.62	\$ 4.48
Total Marketing Salaries	\$ 0.99	\$ 1.04	\$ 1.26	\$ 1.03	\$ 0.81
Total Fundraising Salaries	\$ 0.44	\$ 0.32	\$ 0.19	\$ 0.42	\$ 0.12
Total General and Administrative, Marketing and Fundraising Salaries	\$ 6.62	\$ 5.72	\$ 8.30	\$ 4.86	\$ 6.02
Salaries per Unit/Bed					
Total General and Administrative Salaries	\$ 2,200	\$ 1,611	\$ 2,379	\$ 1,396	\$ 1,545
Total Marketing Salaries	\$ 421	\$ 392	\$ 562	\$ 392	\$ 318
Total Fundraising Salaries	\$ 187	\$ 126	\$ 82	\$ 149	\$ 48
Total General and Administrative, Marketing and Fundraising Salaries	\$ 2,808	\$ 2,051	\$ 2,939	\$ 1,917	\$ 1,949
Average Wages per Hour					
Total Administration	\$ 31.81	\$ 23.99	\$ 28.23	\$ 24.91	\$ 22.08
Total Marketing	\$ 25.55	\$ 23.47	\$ 24.58	\$ 23.78	\$ 23.00
Total Fundraising	\$ 34.06	\$ 22.01	\$ 20.99	\$ 26.22	\$ 16.37
Total General and Administrative, Marketing and Fundraising Salaries	\$ 30.82	\$ 23.82	\$ 26.27	\$ 24.69	\$ 22.41
Paid Salary Percentage					
General & Administrative	71%	81%	82%	75%	81%
Marketing	75%	94%	78%	94%	83%
Fundraising	98%	98%	95%	98%	98%
Total General and Administrative, Marketing and Fundraising	73%	80%	80%	78%	77%
Contracted Salary Percentage					
General & Administrative	27%	23%	23%	24%	18%
Marketing	23%	24%	22%	26%	38%
Fundraising	0%	49%	49%	7%	98%
Total General and Administrative, Marketing and Fundraising	25%	21%	18%	21%	21%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:					
Total General and Administrative Salaries	6.8%	6.0%	7.8%	5.5%	5.7%
Total Marketing Salaries	1.3%	1.2%	1.7%	1.2%	1.0%
Total Fundraising Salaries	0.4%	0.3%	0.3%	0.4%	0.1%
Total General and Administrative, Marketing and Fundraising Salaries	8.5%	7.4%	9.3%	6.4%	8.9%
Salaries and Purchased Services per Resident Day:					
Total General and Administrative Salaries	\$ 7.12	\$ 4.97	\$ 7.55	\$ 4.61	\$ 4.97
Total Marketing Salaries	\$ 1.30	\$ 1.21	\$ 1.78	\$ 1.22	\$ 1.05
Total Fundraising Salaries	\$ 0.44	\$ 0.32	\$ 0.32	\$ 0.42	\$ 0.07
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8.86	\$ 6.99	\$ 9.57	\$ 6.11	\$ 6.02
Salaries and Purchased Services per Unit/Bed:					
Total General and Administrative Salaries	\$ 3,021.59	\$ 1,822.36	\$ 3,021.59	\$ 1,834.36	\$ 1,564.37
Total Marketing Salaries	\$ 551.91	\$ 400.37	\$ 790.55	\$ 475.02	\$ 382.57
Total Fundraising Salaries	\$ 186.95	\$ 126.30	\$ 126.30	\$ 149.36	\$ 30.98
Total General and Administrative, Marketing and Fundraising Salaries	\$ 3,760.46	\$ 2,346.41	\$ 4,242.04	\$ 2,572.75	\$ 2,171.85
Salaries and Purchased Services per Total Department Costs					
Total Administration	44.1%	37.2%	44.1%	32.3%	32.5%
Total Marketing	35.9%	51.5%	47.4%	59.4%	49.3%
Total Fundraising	71.6%	70.9%	71.3%	71.6%	75.6%
Total General and Administrative, Marketing and Fundraising Salaries	46.6%	40.2%	47.5%	39.0%	33.6%
FTEs per Unit/Bed					
General & Administrative	0.03	0.03	0.04	0.03	0.03
Marketing	0.01	0.01	0.01	0.01	0.01
Fundraising	0.00	0.01	0.01	0.00	0.00
Total General and Administrative, Marketing and Fundraising	0.04	0.04	0.06	0.04	0.04
Supervisory/Direct FTE Percentage					
Supervisory					
General & Administrative	31%	28%	28%	28%	25%
Marketing	33%	33%	23%	33%	98%
Fundraising	98%	98%	98%	98%	98%
Total General and Administrative, Marketing and Fundraising	35%	30%	29%	29%	32%
Clerical/Direct					
General & Administrative	67%	70%	70%	70%	73%
Marketing	65%	70%	78%	68%	83%
Fundraising	0%	44%	0%	44%	0%
Total General and Administrative, Marketing and Fundraising	63%	68%	69%	69%	66%
Hours per Resident Day					
General & Administrative	0.16	0.18	0.22	0.16	0.18
Marketing	0.04	0.05	0.07	0.04	0.04
Fundraising	0.01	0.01	0.01	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.21	0.25	0.30	0.22	0.23

Group II - Median by Geographic Region
 Prepared for Example Facility

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	15.7%	20.7%	20.5%	20.4%	21.9%
Line Item Costs:					
Dietary Purchased Services	0.1%	0.6%	0.2%	0.1%	1.6%
Dietary Raw Food	5.5%	6.8%	7.1%	6.2%	7.0%
Dietary Supplies and Other	0.8%	1.2%	1.3%	1.1%	1.4%

Costs per Resident Day

Total Dietary	\$ 16.27	\$ 18.90	\$ 20.78	\$ 17.70	\$ 20.78
Line Item Costs:					
Dietary Purchased Services	\$ 0.08	\$ 0.13	\$ 0.13	\$ 0.11	\$ 1.39
Dietary Raw Food	\$ 5.70	\$ 6.50	\$ 6.16	\$ 5.55	\$ 6.50
Dietary Supplies and Other	\$ 0.84	\$ 1.19	\$ 1.25	\$ 1.23	\$ 1.18

Costs per Total Unit/Bed

Total Dietary	\$ 6,903	\$ 6,903	\$ 8,160	\$ 6,850	\$ 6,078
Line Item Costs:					
Dietary Purchased Services	\$ 34	\$ 46	\$ 46	\$ 34	\$ 491
Dietary Raw Food	\$ 2,423	\$ 2,359	\$ 2,423	\$ 2,359	\$ 2,376
Dietary Supplies and Other	\$ 358	\$ 439	\$ 506	\$ 439	\$ 446

Costs per Meal Served

Total Dietary	\$ 10.42	\$ 10.90	\$ 14.24	\$ 10.47	\$ 11.35
Line Item Costs:					
Dietary Purchased Services	\$ 0.05	\$ 0.16	\$ 0.16	\$ 0.06	\$ 0.96
Dietary Raw Food	\$ 3.66	\$ 3.68	\$ 4.65	\$ 3.66	\$ 4.28
Dietary Supplies and Other	\$ 0.54	\$ 0.71	\$ 0.89	\$ 0.72	\$ 0.60

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

	7.4%	10.8%	9.2%	9.8%	11.0%
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Salaries per Resident Day

	\$ 7.65	\$ 9.13	\$ 9.12	\$ 8.85	\$ 10.11
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Salaries per Meal Served

	\$ 4.90	\$ 5.38	\$ 5.81	\$ 5.15	\$ 5.99
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Average Wages per Hour

	\$ 12.38	\$ 11.65	\$ 11.37	\$ 12.22	\$ 11.17
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Paid/Contracted Salary Percentage

Paid Salary Percentage	97.0%	97.1%	97.0%	97.0%	94.2%
Contracted Salary Percentage	1.0%	1.4%	1.4%	1.1%	12.1%

Salaries and Purchased Services as a Percent of Net Resident Service Revenue

	7.4%	11.1%	9.7%	10.2%	12.0%
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Salaries and Purchased Services per Resident Day

	\$ 7.73	\$ 9.97	\$ 9.12	\$ 9.09	\$ 11.07
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Salaries and Purchased Services per Meal Served

	\$ 4.96	\$ 5.72	\$ 6.23	\$ 5.19	\$ 6.06
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Salaries and Purchased Services as a Percentage of Total Dietary Costs

	47.0%	49.0%	49.0%	48.0%	50.5%
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FTEs per Unit/Bed

	0.1274	0.1372	0.147	0.1323	0.1421
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Supervisory/Direct FTE Percentage

Percent Supervisory FTEs	18.4%	11.6%	11.6%	10.6%	6.2%
Percent Direct FTEs	79.6%	88.2%	86.4%	87.4%	93.5%

Hours per Resident Day

	0.6076	0.7203	0.7252	0.686	0.9016
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Hours per Meal Served

	0.392	0.4606	0.49	0.4165	0.4851
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Group II - Median by Geographic Region
Prepared for Example Facility

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	11.7%	17.1%	15.4%	17.3%	16.9%
Housekeeping	7.4%	5.4%	5.7%	4.8%	5.4%
Laundry	0.8%	0.9%	0.7%	0.9%	0.9%
Security	3.4%	1.4%	1.5%	1.5%	1.4%
Line Item Costs:					
Utilities	5.4%	7.5%	6.9%	7.1%	7.5%
Repair and Maintenance	0.6%	2.0%	1.9%	2.0%	1.5%
Costs per Resident Day					
Plant Operations	\$ 12.14	\$ 15.13	\$ 15.83	\$ 15.51	\$ 12.42
Housekeeping	\$ 7.60	\$ 4.75	\$ 5.80	\$ 4.78	\$ 4.75
Laundry	\$ 0.83	\$ 0.80	\$ 0.61	\$ 0.83	\$ 0.76
Security	\$ 3.54	\$ 1.35	\$ 1.37	\$ 1.43	\$ 1.34
Line Item Costs:					
Utilities	\$ 5.62	\$ 6.62	\$ 6.47	\$ 6.97	\$ 6.18
Repair and Maintenance	\$ 0.59	\$ 1.53	\$ 1.79	\$ 1.51	\$ 1.32
Costs per Unit/Bed					
Plant Operations	\$ 5,151	\$ 6,245	\$ 6,245	\$ 6,624	\$ 5,002
Housekeeping	\$ 3,225	\$ 1,734	\$ 2,262	\$ 1,781	\$ 1,213
Laundry	\$ 355	\$ 291	\$ 238	\$ 275	\$ 307
Security	\$ 1,501	\$ 516	\$ 555	\$ 598	\$ 522
Line Item Costs:					
Utilities	\$ 2,384	\$ 2,553	\$ 2,553	\$ 2,598	\$ 1,753
Repair and Maintenance	\$ 248	\$ 605	\$ 599	\$ 616	\$ 338
Costs per Square Foot					
Plant Operations	\$ 2.82	\$ 4.45	\$ 4.30	\$ 4.45	\$ 3.55
Housekeeping	\$ 1.76	\$ 1.56	\$ 1.76	\$ 1.40	\$ 0.86
Laundry	\$ 0.20	\$ 0.25	\$ 0.17	\$ 0.24	\$ 0.25
Security	\$ 0.82	\$ 0.37	\$ 0.36	\$ 0.37	\$ 0.42
Plant Operations Line Items:					
Plant Operations Purchased Services	\$ 0.25	\$ 0.45	\$ 0.33	\$ 0.46	\$ 0.51
Utilities	\$ 1.30	\$ 1.78	\$ 1.76	\$ 1.66	\$ 1.35
Equipment Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Lease Expense	\$ -	\$ 0.65	\$ 0.65	\$ 0.65	\$ -
Plant Operation Supplies and Other	\$ 0.45	\$ 0.41	\$ 0.45	\$ 0.43	\$ 0.25
Housekeeping Line Items:					
Housekeeping Purchased Services	\$ -	\$ 0.03	\$ 0.14	\$ 0.04	\$ 0.03
Housekeeping Supplies and Other	\$ 0.21	\$ 0.15	\$ 0.21	\$ 0.14	\$ 0.13
Security Line Items:					
Security Purchased Services	\$ -	\$ 0.33	\$ 0.41	\$ 0.33	\$ 0.24
Security Supplies and Other	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.03
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue					
Plant Operations	2.3%	3.7%	3.7%	3.9%	3.3%
Housekeeping	5.1%	3.7%	3.7%	3.4%	3.9%
Laundry	0.6%	0.6%	0.4%	0.6%	0.5%
Security	2.6%	1.2%	1.1%	1.2%	1.6%
Salaries per Resident Day					
Plant Operations	\$ 2.30	\$ 3.27	\$ 3.43	\$ 3.03	\$ 2.82
Housekeeping	\$ 5.35	\$ 3.42	\$ 3.70	\$ 3.46	\$ 3.42
Laundry	\$ 0.57	\$ 0.50	\$ 0.36	\$ 0.50	\$ 0.54
Security	\$ 2.75	\$ 1.10	\$ 1.03	\$ 1.23	\$ 1.06
Salaries per Unit/Bed					
Plant Operations	\$ 976.71	\$ 1,224.14	\$ 1,352.48	\$ 1,312.86	\$ 1,123.11
Housekeeping	\$ 2,269.73	\$ 1,217.22	\$ 1,357.83	\$ 1,221.20	\$ 1,121.67
Laundry	\$ 239.34	\$ 163.54	\$ 118.51	\$ 163.54	\$ 205.14
Security	\$ 1,167.21	\$ 477.02	\$ 414.53	\$ 546.83	\$ 445.78
Salaries per Square Foot					
Plant Operations	\$ 0.54	\$ 1.00	\$ 0.98	\$ 1.00	\$ 0.84
Housekeeping	\$ 1.24	\$ 1.10	\$ 1.12	\$ 0.97	\$ 0.87
Laundry	\$ 0.13	\$ 0.14	\$ 0.08	\$ 0.14	\$ 0.18
Security	\$ 0.64	\$ 0.31	\$ 0.27	\$ 0.32	\$ 0.33
Average Wages per Hour					
Plant Operations	\$ 16.18	\$ 16.47	\$ 19.02	\$ 16.07	\$ 16.48
Housekeeping	\$ 11.78	\$ 10.48	\$ 10.95	\$ 10.42	\$ 10.05
Laundry	\$ 9.28	\$ 9.34	\$ 9.34	\$ 9.28	\$ 9.84
Security	\$ 13.62	\$ 12.23	\$ 13.62	\$ 10.62	\$ 12.26

Group II - Median by Geographic Region
Prepared for Example Facility

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Paid Salary Percentage					
Plant Operations	66.4%	69.0%	74.4%	63.7%	61.3%
Housekeeping	98.0%	97.2%	95.2%	96.2%	96.6%
Laundry	98.0%	98.0%	98.0%	98.0%	95.7%
Security	98.0%	98.0%	98.0%	98.0%	98.0%
Contracted Salary Percentage					
Plant Operations	31.6%	33.7%	25.0%	34.3%	49.3%
Housekeeping	0.0%	5.7%	12.1%	3.3%	18.7%
Laundry	0.0%	3.1%	4.6%	1.7%	4.6%
Security	0.0%	98.0%	98.0%	98.0%	98.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Plant Operations	3.2%	4.7%	4.7%	5.3%	4.7%
Housekeeping	5.1%	3.7%	4.1%	3.6%	4.0%
Laundry	0.6%	0.6%	0.5%	0.6%	0.6%
Security	2.6%	1.2%	1.1%	1.2%	1.3%
Salaries and Purchased Services per Resident Day					
Plant Operations	\$ 3.39	\$ 4.14	\$ 4.52	\$ 4.84	\$ 4.03
Housekeeping	\$ 5.35	\$ 3.50	\$ 4.23	\$ 3.47	\$ 3.50
Laundry	\$ 0.57	\$ 0.50	\$ 0.36	\$ 0.50	\$ 0.55
Security	\$ 2.75	\$ 1.11	\$ 1.03	\$ 1.34	\$ 1.06
Salaries and Purchased Services per Unit/Bed					
Plant Operations	\$ 1,440.73	\$ 1,623.24	\$ 1,781.99	\$ 2,045.18	\$ 1,319.25
Housekeeping	\$ 2,269.73	\$ 1,288.55	\$ 1,669.68	\$ 1,331.31	\$ 892.72
Laundry	\$ 239.34	\$ 163.54	\$ 118.51	\$ 163.54	\$ 208.75
Security	\$ 1,167.21	\$ 445.78	\$ 414.53	\$ 518.73	\$ 445.78
Salaries and Purchased Services per Square Foot					
Plant Operations	\$ 0.79	\$ 1.31	\$ 1.31	\$ 1.34	\$ 1.15
Housekeeping	\$ 1.24	\$ 1.13	\$ 1.21	\$ 1.00	\$ 0.64
Laundry	\$ 0.13	\$ 0.14	\$ 0.08	\$ 0.14	\$ 0.19
Security	\$ 0.64	\$ 0.33	\$ 0.32	\$ 0.35	\$ 0.33
Salaries and Purchased Services as a Percent of Total Department Costs					
Plant Operations	27.4%	31.9%	31.9%	30.8%	31.9%
Housekeeping	69.0%	71.6%	71.4%	71.8%	72.1%
Laundry	66.0%	58.7%	56.3%	66.0%	56.8%
Security	76.2%	82.8%	76.6%	82.8%	76.3%
FTEs per Unit/Bed					
Plant Operations	0.03	0.04	0.04	0.04	0.03
Housekeeping	0.09	0.06	0.06	0.06	0.05
Laundry	0.01	0.01	0.01	0.01	0.01
Security	0.04	0.02	0.02	0.03	0.02
Percent Supervisory FTES					
Plant Operations	17.8%	19.0%	19.8%	18.0%	20.4%
Housekeeping	8.3%	6.4%	8.3%	7.9%	5.0%
Laundry	0.0%	23.2%	98.0%	23.2%	0.0%
Security	6.3%	10.0%	10.4%	8.7%	9.7%
Percent Direct FTES					
Plant Operations	80.2%	79.0%	78.2%	80.0%	77.6%
Housekeeping	89.7%	92.4%	90.1%	91.0%	96.3%
Laundry	98.0%	98.0%	98.0%	91.4%	98.0%
Security	91.7%	91.0%	87.6%	91.4%	93.1%
Hours per Resident Day					
Plant Operations	0.14	0.19	0.18	0.22	0.17
Housekeeping	0.44	0.31	0.32	0.29	0.32
Laundry	0.06	0.05	0.04	0.06	0.05
Security	0.20	0.10	0.08	0.12	0.08
Hours per Total Unit/Bed					
Plant Operations	59.16	72.36	72.87	73.50	61.76
Housekeeping	188.78	118.76	120.54	124.70	101.48
Laundry	25.27	18.70	12.17	18.70	20.18
Security	83.96	38.22	33.06	50.84	35.64
Hours per Total Square Feet					
Plant Operations	0.03	0.06	0.05	0.06	0.05
Housekeeping	0.11	0.10	0.11	0.09	0.09
Laundry	0.01	0.02	0.01	0.02	0.01
Security	0.05	0.03	0.03	0.03	0.03
Hours per Acreage					
Groundskeeping	0.03	0.03	0.03	0.02	0.00

Group II - Median by Geographic Region
 Prepared for Example Facility

Resident Services

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Resident Service Revenue	4.9%	5.3%	5.5%	5.2%	5.0%
Costs per Resident Day	\$ 5.11	\$ 5.62	\$ 6.18	\$ 5.36	\$ 3.36
Costs per Total Unit/Bed	\$ 2,166	\$ 2,088	\$ 2,486	\$ 2,166	\$ 1,357
Costs per Square Foot	\$ 1.19	\$ 1.47	\$ 1.91	\$ 1.36	\$ 1.12
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue	3.0%	3.6%	3.8%	3.3%	3.2%
Salaries per Resident Day	\$ 3.20	\$ 3.55	\$ 4.53	\$ 3.27	\$ 2.87
Salaries per Unit/Bed	\$ 1,360.00	\$ 1,493.32	\$ 1,515.61	\$ 1,440.59	\$ 1,093.03
Average Wages per Hour	\$ 15.02	\$ 15.39	\$ 17.78	\$ 15.20	\$ 16.17
Paid/Contracted Salary Percentage					
Paid Salary Percentage	96.9%	95.7%	96.9%	95.7%	89.5%
Contracted Salary Percentage	1.1%	9.7%	10.5%	3.1%	21.9%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	4.1%	5.2%	6.4%	5.0%	4.5%
Salaries and Purchased Services per Resident Day	\$ 4.31	\$ 5.05	\$ 5.32	\$ 4.83	\$ 3.31
Salaries and Purchased Services per Unit/Bed	\$ 1,828.86	\$ 1,828.86	\$ 2,137.81	\$ 1,832.64	\$ 1,444.91
Salaries and Purchased Services as a Percent of Total Resident Services Costs					
Salaries and Purchased Services as a Percent of Total Resident Services Costs	82.3%	86.2%	86.2%	83.3%	92.1%
FTEs per Unit/Bed	0.0392	0.0441	0.049	0.0441	0.0294
Supervisory/Direct FTE Percentage					
Percent Supervisory FTEs	11.9%	20.8%	20.9%	18.1%	23.2%
Percent Direct FTEs	86.1%	77.3%	77.1%	79.9%	79.2%
Hours per Resident Day	0.2058	0.2401	0.2548	0.2156	0.1813
Hours per Unit/Bed	0.0392	0.0441	0.049	0.0441	0.0294

Group II - Median by Geographic Region
Prepared for Example Facility

Healthcare

Facility Specific Information	Benchmark Results			
	Geographic Region			
	Total	Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Healthcare Administration	3.8%	3.8%	4.1%	3.7%	3.2%
Assisted Living	8.1%	9.2%	8.1%	8.5%	9.6%
Nursing	15.3%	15.1%	15.9%	13.6%	15.9%
Therapy	2.1%	2.7%	3.4%	2.3%	3.1%
Total Healthcare	29.3%	30.8%	31.6%	28.0%	31.9%

Costs per Healthcare Resident Day

Healthcare Administration	\$ 20.52	\$ 13.05	\$ 13.96	\$ 14.99	\$ 10.80
Assisted Living	\$ 43.45	\$ 24.91	\$ 23.71	\$ 26.43	\$ 28.37
Nursing	\$ 81.58	\$ 47.38	\$ 53.79	\$ 53.57	\$ 53.79
Therapy	\$ 11.04	\$ 8.96	\$ 15.60	\$ 9.17	\$ 0.28
Total Healthcare	\$ 156.59	\$ 94.31	\$ 107.06	\$ 104.16	\$ 93.25

Costs per Healthcare Bed

Healthcare Administration	\$ 5,809	\$ 4,683	\$ 4,958	\$ 4,848	\$ 3,642
Assisted Living	\$ 12,303	\$ 8,326	\$ 8,228	\$ 9,049	\$ 9,824
Nursing	\$ 23,096	\$ 13,851	\$ 14,406	\$ 14,129	\$ 18,132
Therapy	\$ 3,128	\$ 2,793	\$ 5,544	\$ 2,793	\$ 101
Total Healthcare	\$ 44,337	\$ 29,653	\$ 33,137	\$ 30,819	\$ 31,699

Costs per Total Square Foot

Healthcare Administration	\$ 0.93	\$ 0.93	\$ 0.93	\$ 0.88	\$ 0.91
Assisted Living	\$ 1.98	\$ 2.73	\$ 1.98	\$ 2.41	\$ 2.71
Nursing	\$ 3.70	\$ 3.82	\$ 4.55	\$ 3.57	\$ 4.55
Therapy	\$ 0.50	\$ 0.68	\$ 0.89	\$ 0.68	\$ 0.01
Total Healthcare	\$ 7.11	\$ 8.16	\$ 8.35	\$ 7.54	\$ 8.18

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

Healthcare Administration	2.7%	3.1%	3.5%	2.7%	3.3%
Assisted Living	6.5%	7.2%	6.5%	6.8%	7.6%
Nursing	11.0%	11.0%	12.5%	10.2%	11.9%
Therapy	0.0%	0.5%	0.0%	0.5%	0.0%
Total Healthcare	20.2%	21.8%	22.5%	20.2%	22.8%

Salaries per Healthcare Resident Day

Healthcare Administration	\$ 14.81	\$ 8.29	\$ 8.58	\$ 10.21	\$ 8.09
Assisted Living	\$ 34.53	\$ 21.53	\$ 18.35	\$ 20.58	\$ 24.30
Nursing	\$ 58.68	\$ 34.06	\$ 37.38	\$ 33.56	\$ 40.47
Therapy	\$ -	\$ 0.63	\$ -	\$ 0.63	\$ -
Total Healthcare	\$ 108.02	\$ 64.51	\$ 64.30	\$ 64.97	\$ 72.86

Salaries per Healthcare Unit/Bed

Healthcare Administration	\$ 4,192	\$ 3,010	\$ 3,049	\$ 3,257	\$ 2,726
Assisted Living	\$ 9,776	\$ 6,874	\$ 6,519	\$ 6,943	\$ 8,192
Nursing	\$ 16,615	\$ 10,849	\$ 12,282	\$ 10,849	\$ 13,924
Therapy	\$ -	\$ 229	\$ -	\$ 229	\$ -
Total Healthcare	\$ 30,583	\$ 20,962	\$ 21,850	\$ 21,278	\$ 24,842

Salaries per Square Foot

Healthcare Administration	\$ 0.68	\$ 0.77	\$ 0.69	\$ 0.69	\$ 1.08
Assisted Living	\$ 1.57	\$ 2.24	\$ 1.57	\$ 1.88	\$ 2.35
Nursing	\$ 2.67	\$ 3.05	\$ 3.53	\$ 2.62	\$ 3.79
Therapy	\$ -	\$ 0.14	\$ -	\$ 0.14	\$ -
Total Healthcare	\$ 4.91	\$ 6.20	\$ 5.79	\$ 5.32	\$ 7.22

Average Wages per Hour

Healthcare Administration	\$ 20.82	\$ 21.81	\$ 23.43	\$ 21.37	\$ 19.90
Assisted Living Total	\$ 14.50	\$ 15.44	\$ 14.65	\$ 14.97	\$ 15.01
RNs	\$ 16.64	\$ 23.50	\$ 19.65	\$ 24.04	\$ 20.83
LPNs	\$ 20.20	\$ 20.04	\$ 20.24	\$ 19.33	\$ 20.24
CNAs	\$ 13.61	\$ 12.50	\$ 12.05	\$ 12.60	\$ 12.44
Orderlies/Non Certified Assistants	\$ 9.76	\$ 12.49	\$ 13.28	\$ 12.49	\$ -
Nursing Total	\$ 20.15	\$ 16.10	\$ 16.34	\$ 14.70	\$ 16.17
RNs	\$ 33.18	\$ 25.67	\$ 28.70	\$ 24.53	\$ 20.94
LPNs	\$ 22.59	\$ 20.54	\$ 21.19	\$ 19.22	\$ 20.50
CNAs	\$ 15.00	\$ 12.80	\$ 13.14	\$ 11.75	\$ 13.46
Orderlies/Non Certified Assistants	\$ -	\$ 8.41	\$ -	\$ 8.41	\$ -
Therapy	\$ -	\$ 11.11	\$ -	\$ 11.11	\$ -
Total Healthcare	\$ 17.99	\$ 16.12	\$ 16.81	\$ 15.48	\$ 16.12

Group II - Median by Geographic Region
Prepared for Example Facility

Healthcare

	Facility Specific Information	Benchmark Results			
		Geographic Region			
		Total	Rural	Suburban	Urban
Paid Salary Percentage					
Healthcare Administration	86.9%	95.9%	87.5%	95.9%	98.0%
Assisted Living	98.0%	98.0%	98.0%	97.8%	97.9%
Nursing	98.0%	96.9%	97.0%	94.7%	98.0%
Therapy	0.0%	98.0%	0.0%	98.0%	0.0%
Total Healthcare	87.5%	92.4%	87.5%	89.3%	97.9%
Contracted Salary Percentage					
Healthcare Administration	11.1%	3.8%	10.5%	2.5%	0.5%
Assisted Living	0.0%	0.6%	0.4%	3.7%	0.2%
Nursing	0.0%	6.5%	2.1%	6.8%	98.0%
Therapy	98.0%	98.0%	98.0%	98.0%	98.0%
Total Healthcare	10.5%	8.8%	11.4%	8.8%	12.3%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Healthcare Administration	3.1%	3.4%	3.6%	3.0%	3.3%
Assisted Living	6.5%	7.3%	6.5%	6.9%	7.6%
Nursing	11.0%	11.1%	12.7%	10.5%	11.8%
Therapy	2.1%	2.7%	3.4%	2.2%	3.1%
Total Healthcare	22.7%	24.2%	27.6%	0.0%	0.0%
Salaries and Purchased Services per Healthcare Resident Day					
Healthcare Administration	\$ 16.69	\$ 8.44	\$ 11.68	\$ 12.33	\$ 8.13
Assisted Living	\$ 34.53	\$ 21.54	\$ 18.41	\$ 21.11	\$ 24.38
Nursing	\$ 58.68	\$ 36.72	\$ 37.74	\$ 38.65	\$ 40.26
Therapy	\$ 11.04	\$ 10.44	\$ 15.60	\$ 9.13	\$ 5.23
Total Healthcare	\$ 120.95	\$ 73.61	\$ 83.63	\$ 79.19	\$ 51.10
Salaries and Purchased Services per Healthcare Unit/Bed					
Healthcare Administration	\$ 4,726	\$ 3,010	\$ 4,150	\$ 3,973	\$ 2,741
Assisted Living	\$ 9,776	\$ 6,913	\$ 6,544	\$ 6,982	\$ 8,219
Nursing	\$ 16,615	\$ 11,136	\$ 12,344	\$ 11,299	\$ 13,715
Therapy	\$ 3,128	\$ 3,128	\$ 5,544	\$ 2,781	\$ 1,762
Total Healthcare	\$ 34,244	\$ 19,276	\$ 27,212	\$ 21,655	\$ 17,952
Salaries and Purchased Services as a Percent of Total Healthcare Costs by Department					
Healthcare Administration	79.7%	77.6%	79.1%	79.6%	73.8%
Assisted Living	77.9%	77.0%	76.1%	78.7%	76.1%
Nursing	70.5%	70.9%	71.1%	71.2%	69.9%
Therapy	98.0%	96.3%	97.9%	96.1%	51.0%
Total Healthcare	75.7%	75.9%	76.0%	77.7%	74.9%
FTEs per Healthcare Unit/Bed					
Healthcare Administration	0.10	0.07	0.07	0.07	0.09
Assisted Living Total	0.31	0.23	0.19	0.23	0.25
RNs	0.02	0.01	0.01	0.02	0.02
LPNs	0.04	0.06	0.05	0.06	0.08
CNAs	0.26	0.14	0.12	0.15	0.14
Orderlies/Non Certified Assistants	0.00	0.01	0.01	0.01	0.00
Nursing Total	0.39	0.30	0.37	0.30	0.41
RNs	0.09	0.03	0.04	0.03	0.07
LPNs	0.06	0.07	0.06	0.07	0.10
CNAs	0.25	0.23	0.24	0.20	0.24
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00
Therapy	0.00	0.01	0.00	0.01	0.00
Total Healthcare	1.97	1.86	1.92	1.90	1.91
Percentage Supervisory FTEs	3.2%	3.7%	4.0%	3.6%	4.7%
Percentage Direct FTEs	94.8%	94.6%	94.0%	94.4%	98.0%
Hours per Healthcare Resident Day					
Healthcare Administration	0.70	0.40	0.40	0.45	0.52
Assisted Living Total	2.33	1.33	1.32	1.33	1.40
RNs	0.11	0.08	0.07	0.10	0.12
LPNs	0.28	0.36	0.31	0.34	0.45
CNAs	1.91	0.90	0.90	0.99	0.79
Orderlies/Non Certified Assistants	0.03	0.05	0.04	0.05	0.00
Nursing Total	2.85	2.08	2.25	2.01	2.45
RNs	0.64	0.23	0.26	0.16	0.40
LPNs	0.41	0.45	0.44	0.42	0.60
CNAs	1.80	1.42	1.53	1.28	1.45
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00
Therapy	0.00	0.06	0.00	0.06	0.00
Total Healthcare	5.88	3.87	3.98	3.85	4.38
Assisted Living Hours per Assisted Living Resident Day					
RNs	0.20	0.15	0.12	0.20	0.17
LPNs	0.49	0.58	0.53	0.61	0.73
CNAs	3.35	1.72	1.72	2.06	1.33
Orderlies/Non Certified Assistants	0.05	0.08	0.07	0.08	0.00
Total	4.09	2.53	2.44	2.95	2.22
Nursing Hours per Nursing Resident Day					
RNs	1.48	0.47	0.54	0.37	0.84
LPNs	0.96	1.09	1.02	1.10	1.28
CNAs	4.22	3.09	3.24	2.76	3.06
Orderlies/Non Certified Assistants	0.00	0.00	0.00	0.00	0.00
Total	6.66	4.65	4.81	4.23	5.19