

MAINE STATE LEGISLATURE

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**STATE OF MAINE
117TH LEGISLATURE
SECOND REGULAR SESSION**

**FINAL REPORT
Select Committee to Study
Rate Increases in Nursing Homes
August, 1996**

Members:

**Senator Georgette B. Berube, Chair
Senator John W. Benoit
Senator Dana C. Hanley
Senator Rochelle Pingree
Representative Verdi L. Tripp
Representative Hugh A. Morrison
Representative Gary W. Reed**

Staff:

Jane Orbeton, Legislative Analyst

**Office of Policy and Legal Analysis
Maine Legislature**

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EXECUTIVE SUMMARY

The Select Committee to Study Rate Increases in Nursing Homes was established in July, 1996, by the President of the Senate, Jeffrey H. Butland, and the Speaker of the House of Representatives, Dan A. Gwadosky, who appointed Senators John W. Benoit, Georgette B. Berube, Dana C. Hanley and Rochelle Pingree and Representatives Hugh A. Morrison, Gary W. Reed and Verdi L Tripp. Charged with looking into recent rate increases for private pay residents of nursing facilities and compliance by nursing facilities with Private & Special Law 1995, Chapter 80, the Select Committee met on July 18, 24 and 31.

The Select Committee considered the laws and rules regarding the gross receipts tax and nursing facility rates. Representatives of nursing facility residents and nursing facility operators, the Long Term Care Ombudsman Program and the Department of Human Services assisted the Select Committee in its work.

The Select Committee anticipates that all nursing facilities will comply with Private and Special Law 1995, Chapter 80, when it takes effect on January 1, 1997. The facilities will no longer be obligated to collect and remit to the State the 7% gross receipts tax. They will include in their first bills after January 1, 1997, a notice about the repeal of the gross receipts tax. All facilities that raised their rates by 7% between July 1, 1993, and December 31, 1996, will reduce their rates by 7%. The Department of Human Services has already begun to notify residents of repeal of the tax and will continue to do so. Nursing facility industry representatives have spoken with the Select Committee about rate reductions by facilities whose rate increases in the aggregate are below 7%. Based on these discussions and advice given to nursing facilities by their accountants, the Select Committee expects nursing facilities that raised their rates by less than 7% to reduce their rates accordingly on January 1, 1997. These reductions would go beyond the letter of the law, but would carry out the law's goal and bring rate relief to consumers.

The Select Committee is not content only to note its anticipation of compliance with the law. Issues have arisen during the Select Committee's work that deserve further study. The Select Committee recommends that the 118th Legislature examine the following issues:

1. Nursing facility rates
 - A. How do facilities determine their rates for private pay residents?
 - B. What are their practices regarding monthly charges and charges for resident services and supplies?
 - C. How do the rates for nursing facilities in Maine compare with rates in other states?

- D. How could rate equalization change the rates charged to nursing facility residents for whom reimbursement to the facility is privately and publicly paid? What would be the advantages and disadvantages for residents and for the State?
 - E. Nursing facility rates and quality of care are affected by a number of factors, including the costs and practices of staffing and management, cost-shifting among payors and state and federal level policy decisions regarding nursing facility care. Further study of these inter-related factors is needed.
2. Public information about nursing facilities
- A. Accurate, timely information on nursing facility care and costs is needed by consumers. The Department of Human Services, the Maine Health Care Association, the Long Term Care Ombudsman Program and the Legislature should consider what information is needed by the public and how best to make that information available.
 - B. Residents of nursing facilities and prospective residents and their families need “consumer friendly” information on the services offered and costs charged by nursing facilities. The Legislature should study the possibility of standardizing nursing facility residency contracts and whether a standard contract for basic services would be valuable to the public and to the nursing facility industry.

I. Introduction

The Select Committee to Study Rate Increases in Nursing Homes was established in July, 1996, by the President of the Senate, Jeffrey H. Butland, and the Speaker of the House of Representatives, Dan A. Gwadosky. The Select Committee was charged with looking into recent rate increases for private pay residents of nursing facilities and compliance by nursing facilities with Private & Special Law 1995, Chapter 80.

President Butland appointed Senators John W. Benoit, Georgette B. Berube, Dana C. Hanley and Rochelle Pingree to the Select Committee. Speaker Gwadosky appointed Representatives Hugh A. Morrison, Gary W. Reed and Verdi L. Tripp.

The Select Committee met on July 18, 24 and 31 in the State House in Augusta. Members of the public addressed the Select Committee and provided information. Representatives of the Long Term Care Ombudsman Program, the Maine Health Care Association and the Department of Human Services provided testimony, data and other information.

The Select Committee considered the laws and rules regarding nursing facility rates. Private pay and Medicaid reimbursed rates were examined. Laws and rules regarding reimbursement by the Department of Human Services and the application of certificate of need laws were examined. The nursing facility gross receipts tax, from enactment to repeal, and the accompanying nursing home care credit and catastrophic health expense credit, were discussed. Rate data and rate increase patterns were considered. Full participation by interested parties, the public, and representatives of interested parties served the needs of the Select Committee well and ensured that the Select Committee focused on timely public policy issues.

II. Background Information on Nursing Facilities in Maine

Maine's 136 nursing facilities provide nursing level care for 10,054 residents who move to the nursing homes from their own homes, from other residential facilities and from hospitals. The facilities are located from Kittery to Madawaska and from Rumford to Lubec, ranging in size from 17 to 280 beds. While some residents live in the nursing facilities for years, others stay for a short period of time, perhaps returning home to live for years. Reimbursement for services is provided by private-pay residents, who pay for their own care themselves or with the aid of their families or through their own long-term care insurance, and the Medicaid and Medicare programs. In 1993 the Medicaid program paid for 85% of nursing facility care and private payors paid for 15%. In 1996, 14% of nursing facility beds were unoccupied, 63% were paid for through the Medicaid program, 8% through the Medicare program and 15% through private payors.

III. History of the Gross Receipts Tax

Public Law 1993, Chapter 410, Part YY, section 2 enacted 36 MRSA §2821, imposing a gross receipts tax of 7% on all persons in the business of nursing home operation in Maine. This tax was paid by the facility, although most facilities passed the cost on to their residents directly or indirectly. The gross receipts tax was an allowable part of the cost of resident care in a facility, so it was reimbursed by Medicaid at the usual 2 to 1 federal/state match. Corresponding legislation enacted at 36 MRSA §5219-I allowed resident individuals a refundable state income tax credit of 80% of the tax paid by the nursing home operator for care of that person. As the gross receipts tax payment was paid by the State and federal governments under the Medicaid program, the federal Health Care Finance Administration reviewed the tax and the nursing home care tax credit, finding the latter to inappropriately hold harmless all private pay residents. The Legislature responded, passing Public Law 1993, Chapter 711, repealing that credit and enacting a nonrefundable credit against income tax liability equal to 2.7% of itemized medical expenses, referred to as the catastrophic health expense credit.

The final chapter of the nursing facility gross receipts tax was written when Public Law 1995, Chapter 665, Part E, was enacted to repeal the tax and the catastrophic health expense credit effective January 1, 1997. Companion legislation enacted as Private and Special Law 1995, Chapter 80 (see Attachment A), imposes the following obligations.

1. The Department of Human Services is required to send a letter to all nursing facility residents telling them of the repeal of the 7% gross receipts tax as of January 1, 1997.
2. All nursing facilities are required to note on the first bill to residents after January 1, 1997, that the gross receipts tax has been repealed.
3. All nursing facilities that raised their rates by 7% between July 1, 1993 and December 31, 1996 are required to reduce their rates by 7% on January 1, 1997, and provide proof that the rates charged no longer include an amount related to the gross receipts tax.

IV. Nursing Facility Capacity

The 116th Legislature enacted provisions that, through rulemaking, changed the eligibility criteria for Medicaid reimbursement for nursing facility care, instituted an eligibility screening tool referred to as the Medical Eligibility Assessment Tool, or MED 94, and began an effort to develop home and community based care for the elderly and for disabled adults. These changes brought about a reduction in nursing facility beds from 10,231 in 147 facilities in December, 1993 to 9,765 in 136 facilities in June, 1996. Even with the reduction in the number of beds, the occupancy rate dropped from 98% in 1993 to 86% in June, 1996. The occupancy

rate is important as a facility that drops below 90% occupancy stands to be penalized in the Medicaid reimbursement formula by receiving reimbursement for only 90% of the allowable fixed costs.

The 117th Legislature considered the bed capacity issue and enacted legislation to decrease the number of unoccupied beds. Provisions were enacted to encourage nursing beds to be transferred to residential care use. Other provisions streamlined the certificate of need process to encourage efficiencies in the licensing of nursing facility and residential care beds and allowed nursing facility beds to be "banked," taken off-line as nursing beds but reserved for later use by the facility.

V. Rates for Nursing Facility Care

Within any one nursing facility there are at least 3 methods and rates of reimbursement for the same level of care for patients who differ only with respect to who pays their bills to the facility: private pay sources, the Medicaid program and the Medicare program. Medicare pays rates determined by the federal government with 100% federal funds. The Select Committee is not reporting in any depth on Medicare beds and rates.

Private pay rates are determined by the contract between the nursing facility operator and the resident or resident's family. Information provided to the Select Committee shows that private pay semi-private room rates in nursing facilities range from \$98 per day to \$240 per day. Most rates are close to \$130 per day. The highest rates were in nursing facilities connected to hospitals. Private pay rates are not controlled by the State but notice to the Department of Human Services of a rate change is required within 5 days of the change pursuant to Section 22.8 of the Principles of Reimbursement. Noncompliance determined to be serious by the department may result in imposition of a penalty of 10% of the facility's Medicaid reimbursement.

The Medicaid program pays rates determined by state and federal law and regulation. The State rules are contained in the Principles of Reimbursement for Nursing Facilities, adopted by the Department of Human Services. Nursing facilities are reimbursed under the Medicaid program through a prospective case mix system based on 4 components: direct care costs, indirect care costs, fixed costs and routine costs. The Medicaid program pays rates that are lower than rates paid by private payors for the same level of care. The method of reimbursement by Medicaid was of interest to the Select Committee since bed capacity, vacancy rates, and compliance with regulations imposed by the Department of Human Services affect the level of reimbursement paid to the facility.

The Select Committee notes that nursing facilities have been lax in complying with the requirements of Section 22.8 and that the Department of Human Services has not been enforcing the section or its penalty clause. The committee notes also the expressed interest of the department in obtaining compliance by facilities and in enforcing the penalty. Information needed by the committee for its work would have been more readily available if Section 22.8 had been enforced prior to July, 1996.

VI. State Auditing and Funding of Nursing Facilities

Nursing facilities are licensed and audited by the Department of Human Services. Audits are done at one to 2 year intervals and cover each fiscal year of operation. Audits are timed to the facility's fiscal year, generally falling 6 to 9 months after the close of that fiscal year.

State General Fund appropriations for nursing facility care dropped from \$92,192,885 in state Fiscal Year 1993-94 to \$84,987,524 in state Fiscal Year 1995-96. Because of the gross receipts tax Medicaid match, the budgets for these years also contain revenue from the federal government of close to \$25,000,000 each year. As a result of the repeal of the gross receipts tax, substantial decreases in General Fund appropriations and federal Medicaid revenue are budgeted for state Fiscal Year 1996-97.

VII. Information Provided to the Select Committee

Information on nursing facilities and rates was compiled for the Select Committee. Attachment B includes rate information provided by the Long Term Care Ombudsman Program, including 2 tables of facilities and rate increase information indicating that at least 18 facilities planned rate increases between 5/96 and 12/96. Attachment C includes rate and expense information for nursing facilities and was provided by the Maine Health Care Association. Included in this attachment is information on the timing of rate increases and cost shifting among payors in nursing facilities. This includes the June, 1996 edition of "Long-Term Care Advisory" provided by the accounting firm Berry, Dunn, McNeil and Parker to their nursing facility operator clients advising them on compliance with Private & Special Law 1995, Chapter 80. This advice is consistent with the requirements of Chapter 80. Attachment D, provided by the Department of Human Services, includes nursing facility private rate charges and administrative costs and memoranda and letters on the repeal of the gross receipts tax and bed banking. Attachment E includes materials provided by the Senior Legislative Action Coalition and other interested parties.

VIII. Conclusions

Private and Special Law 1995, Chapter 80 requires that nursing facilities that raised their rates between July 1, 1993 and January 1, 1997 by 7% reduce their rates by 7% on January 1, 1997. The facilities must provide to their residents a statement regarding repeal of the gross receipts tax and proof that their bills do not include an amount attributable to the gross receipts tax. The Select Committee received no information indicating intentions to evade the law or avoid its effect. The Select Committee expects all nursing facilities to comply with Chapter 80 on its effective date, January 1, 1997. The Department of Human Services has already begun sending notices to nursing facility residents. Nursing facility industry representatives have spoken with the Select Committee about rate reductions by facilities whose rate increases in the

aggregate are below 7%. Based on these discussions and advice given to nursing facilities by their accountants, the Select Committee expects nursing facilities that raised their rates by less than 7% to reduce their rates accordingly on January 1, 1997. These reductions would go beyond the letter of the law, but would carry out the law's goal and bring rate relief to consumers.

IX. Recommendations

The Select Committee received testimony and information that lead it to recommend that the 118th Legislature study the operations and rates of nursing facilities and take whatever actions are determined to be appropriate.

Questions that require further study include the following.

1. Nursing facility rates
 - A. How do facilities determine their rates for private pay residents?
 - B. What are their practices regarding monthly charges and charges for resident services and supplies?
 - C. How do the rates for nursing facilities in Maine compare with rates in other states?
 - D. How could rate equalization change the rates charged to nursing facility residents for whom reimbursement to the facility is privately and publicly paid? What would be the advantages and disadvantages for residents and for the State?
 - E. Nursing facility rates and quality of care are affected by a number of factors, including the costs and practices of staffing and management, cost-shifting among payors and state and federal level policy decisions regarding nursing facility care. Further study of these inter-related factors is needed.
2. Public information about nursing facilities
 - A. Accurate, timely information on nursing facility care and costs is needed by consumers. The Department of Human Services, the Maine Health Care Association, the Long Term Care Ombudsman Program and the Legislature should consider what information is needed by the public and how best to make that information available.

6 Rate Increases in Nursing Homes •

- B. Residents of nursing facilities and prospective residents and their families need “consumer friendly” information on the services offered and costs charged by nursing facilities. The Legislature should study the possibility of standardizing nursing facility residency contracts and whether a standard contract for basic services would be valuable to the public and to the nursing facility industry.

APPROVED

CHAPTER

APR 11 '96

80

BY GOVERNOR

P & S LAW

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-SIX

—
H.P. 1025 - L.D. 1440

An Act to Repeal the Gross Receipts Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. Proof of gross receipts tax repeal savings reduction of rates charged. All persons licensed by this State as a nursing home within the meaning of the Maine Revised Statutes, Title 22, section 1812-A prior to the repeal of Title 36, section 2822, subsection 2 who increased their rates by 7% after July 1, 1993 shall reduce rates charged to consumers of nursing home services by 7% and shall provide proof to those consumers that the rates charged for nursing home care no longer include an amount related to the gross receipts tax. The Department of Human Services shall send a letter to all nursing home consumers that notifies those consumers that the gross receipts tax of 7% has been repealed effective January 1, 1997. All persons licensed by the State as a nursing home must include a statement concerning the repeal of the 7% gross receipts tax on the first bill provided to consumers of those nursing homes in calendar year 1997.

1-0732(9)

ATTACHMENT A

LONG TERM CARE OMBUDSMAN PROGRAM

21 BANGOR ST.
P.O. BOX 126
AUGUSTA, MAINE 04332

local 621-1079
toll-free 1-800-499-0229
fax 621-0509

June 28, 1996

VIA TELEFAX

Senator Jeffrey H. Butland, President
Maine Senate
P.O. Box 431
Cumberland, Maine 04021

Dear Senator Butland:

Thank you for your request for information regarding private pay rate increases in nursing facilities which have occurred in recent months. I do appreciate your interest in this issue.

The Principles of Reimbursement Section 22.8 clearly state each nursing facility's obligation with respect to reporting rate increases, which reads as follows:

"It is the duty of the provider to notify the Division of Audit within 5 days of any change in its customary charges to the general public. A rate schedule may be submitted to the Department by the nursing facility to satisfy this requirement if the schedule allows the Department the ability to determine with certainty the charge structure of the nursing facility." (Emphasis added).

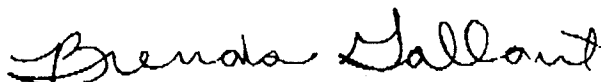
I have spoken with Herb Downs, Department of Human Services Division of Audit, who tells me that many nursing facilities have not reported recent rate increases. Therefore, my staff and I have been calling nursing facilities throughout the State to obtain current information about the rates.

Of the 115 nursing facilities we called, 17 have raised their rates since March 1996, and 34 plan a rate increase within the next year. There are 137 facilities in the State.

Senator Jeffrey H. Butland, President
Maine Senate
June 28, 1996
Page Two

I hope this information will be of assistance to you, and I
thank you again for your interest.

Sincerely,
LONG TERM CARE OMBUDSMAN PROGRAM



Brenda Gallant, R.N., Ombudsman

BG/rbh -
Enclosures

maintenance, utilities, dietary, laundry, housekeeping, and all others, whether or not acquired from a related party, shall be considered as costs for the particular good or service and not classified as Property and Related costs (fixed costs) of the nursing facility.

22.7 Costs allocated to the nursing facility shall be reasonable and necessary, as determined by the Maine Department of Human Services pursuant to these rules.

22.8 It is the duty of the provider to notify the Division of Audit within 5 days of any change in its customary charges to the general public. A rate schedule may be submitted to the Department by the nursing facility to satisfy this requirement if the schedule allows the Department the ability to determine with certainty the charge structure of the nursing facility.

22.9 All year end accruals must be paid by the facility within six (6) months after the end of the fiscal year in which the amounts are accrued. If the accruals are not paid within such time, these amounts will be deducted from allowable costs incurred in the first field or desk audit conducted following that six month period.

22.10 The unit of output for cost finding shall be the costs of routine services per patient day. The same cost finding method shall be used for all long-term care facilities. Total allowable costs shall be divided by the actual days of care to determine the cost per bed day. Total allowable costs shall be allocated based on the occupancy data reported and the following statistical bases:

22.101 Nursing Salaries. Services provided and hours of nursing care by licensed personnel and other nursing staff.

22.102 Other Nursing Costs. Nursing salaries cost allocations.

22.103 Plant operation and maintenance. Square feet serviced.

22.104 Housekeeping. Square feet serviced.

22.105 Laundry. Patient days, or pounds of laundry whichever is most appropriate.

22.106 Dietary. Number of meals served.

22.107 General and Administrative and Financial and Other Expenses. Total accumulated costs not including General and Administrative and Financial Expense.

23 ALLOWABILITY OF COST

23.1 If these principles do not set forth a determination of whether or not a cost is allowable or sufficiently define a term used reference will be made first, to the Medicare Provider Reimbursement Manual (HIM-15) guidelines followed by the Internal Revenue Service Guidelines in effect at the time of such determination if the HIM-15 is silent on the issues.

24 COST RELATED TO PATIENT CARE

4.1 Principle. Federal law requires that payment for long term care facility services provided under Medicaid shall be provided through the use of rates which are reasonable and adequate to meet costs which must be incurred by efficiently and economically operated facilities in order to provide care and services in conformity with applicable State and Federal laws, regulations, and quality and safety standards. Costs incurred by efficiently and economically operated facilities include costs which are reasonable, necessary and related to patient care, subject to principles relating to specific items of revenue and cost.

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|------------------------------|---------------|-----------------------|-----------------|----------|-----------------------|
| Amenity Manor | Topsham | \$147/\$142 | 1/96 | \$5/day | none planned |
| Aroostook Medical Center AHC | Mars Hill | none/\$128 | 1/95 | \$13/day | unknown |
| Aroostook Medical Center CGD | Ft. Fairfield | none/\$140 | 1/95 | \$13/day | unknown |
| Auburn NH | Auburn | \$132.35/ \$123.35 | 3/96 | \$5 | |
| Barnard Nursing Home | Calais | none/ \$109.50 | 2/96 | \$3/day | none planned |
| Barron Center | Portland | \$150/\$135 | July 1, 1995 | \$10 | July 1 \$160/\$142 |
| Birch Grove | Pittsfield | none/\$131 | over a year | | maybe January |
| Bolster Heights | Auburn | | | | |
| Borderview Manor | Van Buren | \$145/\$129 | 1/95 | \$11 | 1997 - amount u/k |
| Brentwood Manor | Yarmouth | \$169/\$166 | 5/1/96 | \$11/day | unknown |
| Brewer Rehab | Brewer | \$170.13/ \$149.80 | 4/1/96 | u/k | |
| Bridgton Health Care | Bridgton | \$158.36/ \$145.52 | 1/96 | \$5.35 | |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|----------------------|---------------|-----------------|-----------------|-------------|--------------------|
| Cedar Ridge | Skowhegan | \$180/\$150 | unsure | | none planned |
| Cedars | Portland | \$188/\$161 | July 1, 1995 | 5% | July 1 \$197/\$169 |
| Clover Manor | Auburn | \$157/\$138 | 12/95 | \$2/day | |
| Coastal Manor | Yarmouth | none/\$130 | January 1, 1996 | \$2-\$3/day | January 1, 1997 |
| Colonial Acres | Lincoln | \$118 | 1/1/96 | u/k | w/in 1 year, ? amt |
| County Manor | Coopers Mills | \$143/\$130 | 12/95 | u/k | u/k |
| Cove's Edge | Damariscotta | \$206/\$179 | 5/96 | u/k | none planned |
| Cummings Health Care | Howland | \$120 | 2 years ago | u/k | 1/1/97 ?amount |
| D'Youville | Lewiston | \$138/\$131 | 1 year ago | \$6/day | none planned |
| Dexter NH | Dexter | \$116 | 1/1/96 | \$6 | u/k |
| Dionne Common | Brunswick | \$150/\$146 | 1/1/96 | u/k | u/k |
| Dixfield HCF | Dixfield | | 4/96 | \$3/day | unknown |
| Eastport Memorial | Eastport | \$131/\$125 | 3/94 | u/k | u/k |
| Edgewood Manor | Farmington | \$150/\$137 | January 1, 1996 | 5-6% | considering soon |
| Evergreen | Saco | \$135/121 | unknown | | August 1 |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|------------------------|----------------|-----------------------|------------------|----------|-------------------------|
| Falmouth by the Sea | Falmouth | \$180/\$164 | 1/1/96 | 5% | unknown |
| Fieldcrest Manor | Waldoboro | \$158.50/ \$145.50 | unsure | | none planned |
| Forest Hill Manor | Ft. Kent | none/\$118 | 3 years ago | \$8/day | u/k - will roll back 7& |
| Freeport NH | Freeport | | 1/96 | 5.35 | |
| Fryeburg Health Care | Fryeburg | \$165.85/ 139.10 | 1/96 | 5.35 | |
| Gardiner NH | Houlton | \$103/\$117 | 1/95 | \$3/day | none planned |
| Gorham House | Gorham | \$187/167 | not in last year | | none planned |
| Greenwood Center | Sanford | \$155/\$140 | 2 years ago | unknown | next 3 months |
| Harbor Hill (Bradbury) | Belfast | \$160/\$145 | u/k (new facil) | | none planned |
| Harbor Home | Sanford | \$160/\$150 | June 1, 1996 | \$10/day | |
| Hawthorne House | Freeport | \$155/\$142 | 1/1/96 | 5% | none planned |
| Heritage Manor | Winthrop | \$132/\$124 | 1/1/96 | u/k | none planned |
| Hibbard's NH | Dover-Foxcroft | \$135/115 | 12/95 | u/k | 12/96 |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|---------------------|-------------|-----------------|---------------|--------------|---------------------------------------|
| Highview Manor | Madawaska | \$116/\$105 | 7/1/95 | \$11/day | 8/1/96 - amount u/k |
| Hillcrest Manor | Sanford | none/\$140 | June 1, 1996 | did not know | |
| Homestead | Kittery | \$160/\$150 | June 1, 1996 | \$10/day | unknown |
| Jackman Regional HC | Jackman | \$115.50 | 4/1/96 | \$5.50 | none planned |
| Katahdin NH | Millinocket | \$135 | 7/95 | \$4 | 7/1/96 \$6.50, decrease to \$132 1/97 |
| Kennebunk NH | Kennebunk | \$225/152 | over 1 yr ago | did not know | none planned |
| KLTC Glenridge | Augusta | | 1/96 | 4% | July 1996 3% |
| KLTC Graybirch | Augusta | | 1/96 | 4% | July 1996 3% |
| Knox Center | Rockland | | | | |
| Lakewood Manor | Waterville | | | | |
| Ledgeview | W. Paris | \$180/\$120 | 4/1/96 | | next spring |
| Ledgewood Manor | No. Windham | none/\$127 | 2 years ago | | none planned |
| Madigan Estates | Houlton | \$135/\$115 | 9/95 | \$5/day | 9/96 amount u/k |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|----------------------|------------|----------------------|-------------------|-------------|--------------------|
| MaineStay | Sanford | \$160/\$152 | 3 1/2 years | \$3-\$5/day | July or August |
| Maplecrest | Madison | Call - Mary Danforth | | | |
| Market Square | So. Paris | \$150/\$135 | when 7% went in | | none planned |
| Marshall Health Care | Machias | \$150/\$125 | over 1 year | | none planned |
| Marshwood | Auburn | \$128.40/\$124.12 | over 1 year | | 1/1/97 3% |
| ME Veterans | Caribou | none/\$145 | July 1995 | \$10/day | July 1 \$165/145 |
| ME Veterans Home | So. Paris | \$170/\$160 | none/new facility | | u/k |
| ME Veterans Home | Scarboro | \$155 both | 7/1/95 | \$5/day | 7/1/96 \$175/\$165 |
| ME Veterans Home | Bangor | | | | |
| Mercy Home | Eagle Lake | none/\$136.25 | | | |
| Mere Point | Brunswick | | | | |
| Montello Manor | Auburn | \$150/\$145 | 1/96 | | April/May 97? |
| Mt. St. Joseph | Waterville | \$175/\$150 | 3/96 | u/k | u/k |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|-------------------------|-----------------|-----------------------|-----------------|---------|-------------------|
| Nicholson's | Winthrop | none/\$95 | 1/1/96 | u/k | none planned |
| Norway Convalescent Ctr | Norway | \$191/\$148 | 4/1/96 | \$6/day | |
| Oak Grove | Waterville | | | | |
| Oceanview | Lubec | \$158/\$140 | 5/96 | \$5/day | none planned |
| Odd Fellows | Auburn | \$135/\$124 | 1.5 years ago | u/k | 7/1/96 2.7%/3% |
| Orchard Park | Farmington | \$155/\$143 | January 1, 1996 | 5% | maybe 1/1/97 |
| Orono NH | Orono | \$145/\$124 | 10/96, 10/95 | u/k | |
| Parkview | Livermore Falls | \$144.45/ \$123.05 | 1995 | | Oct/Nov 96? |
| Peonbscot Valley Hosp | Lincoln | \$240 SNF | over 1 year | u/k | none planned |
| Pine Point | Scarborough | Linda WCB | | | |
| Pleasant Heights NH | Fairfield | \$132/\$127 | 1/96 | 5% | 1/97? |
| Presque Isle NH | Presque Isle | \$153/\$140 | 1/1/96 | \$3 | u/k |
| Renaissance | Biddeford | non/\$128 | January 1996 | \$5/day | did not know |
| Riverridge | Kennebunk | | | | |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|------------------------|------------|--------------------|---------------|------------|----------------------------|
| Robinson's HC | Gardiner | none/\$132 | 1/1/96 | d/k | none planned |
| Ross Manor | Bangaor | \$161/\$148 | 1/1/96 | | maybe 1/1/97 |
| Rumford Community Home | Rumford | \$137/\$119 | 5/30/95 | u/k | none planned |
| Rumford Community Home | Rumford | | | | |
| Russell Park | Auburn | \$136.50/ \$126 | 6/1/95 | | unsure |
| Sandy River | Farmington | \$160/ \$139.10 | 2 years ago | | 3-4% 1/1/97 |
| Sanfield Living Center | Hartland | \$137/\$128 | over 1 year | u/k | 9/96 \$6.85/\$6.40 |
| Sanford Health Care | Sanfaord | \$160/\$145 | unknown | \$5-10/day | July 1, 1996 |
| Seaside | Portland | \$187/\$155 | 10/1/94 | \$5/day | roll back scheduled 1/1/97 |
| Sebasticook Valley | Pittsfield | \$130/\$119 | over 1 year | u/k | none planned |
| Sedgewood Common | Falmouth | WCB | | | |
| Seville Park Plaza | Auburn | \$136/\$131 | 1/1/96 | 3% | |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|-----------------|-----------------|--|---------------|--------------------|---|
| Shore Village | Rockland | \$164.50/ \$148.50 | 4/96 | u/k | u/k |
| So. Portland NH | So. POrtland | none/\$150 | 10/95 | u/k | none planned |
| Somerset Manor | Bingham | \$145.95/ \$137.95 | over 1 year | u/k | none planned |
| Sonogee Estates | Bar Harbor | \$158/\$137 | 1/1/96 (?) | unsure - small amt | unsure |
| Southridge | Biddeford | | | | |
| Springbrook | Westbrook | priv: \$176.55/ \$181.90 semi: \$155.15/ \$160.15 4-bed ward: \$208.65/ \$214.64 | 1995 | | 1/1/97 - 4-bed ward rate will go down, priv and semi will go up. 7% tax will be eliminated but rates will go up - unsure if will be net gain or loss. |
| St. Andrews | Boothbay Harbor | \$190/\$145 | 3/1/96 | u/k | u/k |
| St. Andre | Biddeford | \$127/\$117 | 2 years ago | unsure | September - 2.5% cost of living |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|---------------------|-------------------|---------------------------|-----------------------|-----------------|---|
| St. Joseph's | Portland | \$170/\$155.50 | August 1995 | \$5 | 8/1/96 4.3\$ to \$177.50/\$162.50 will decrease rates 1/1/97 \$10/day. |
| St. Joseph/s NH | Upper Frenchville | none/\$120 | 10/1/94 | \$10 | u/k |
| Stillwater HC | Bangor | \$160/\$127 | 7/1/95 | | July 1996 |
| Summit House | Bar Harbor | \$150/\$115.38 w/o 7% tax | each mo. based on CPI | | monthly |
| Sunrise Residential | Jonesport | \$135/125 | u/k | u/k | none planned |
| TallPines | Belfast | \$221/145 | 9/95 | 4% | maybe 9/96, 4% |
| Trull | Biddeford | \$122.73/\$109.93 | 6/1/95 | \$13.15/\$11.78 | did not know |
| Varney Crossing | No. Berwick | \$148/126 | | \$18/\$16 | July 1, 1996 |
| Victorian Villa | Canton | \$120/\$114 | 2 years ago | u/k | u/k |
| Viking | Cape Elizabeth | \$207/\$155 | 10/95 | \$5/day | ?10/96 |
| Westgate Manor | Bangor | \$239/\$149 | 4/1/96 | u/k | |
| Willows | Waterville | \$162/\$135 | 10/92 | u/k | u/k |

| Facility | Town | priv/semi rates | last increase | amount | next increase |
|------------------|-----------|-----------------|---------------|----------|---------------|
| Windward Gardens | Camden | \$165/\$155 | 7/1/95 | \$10/day | 7/1/96 |
| Winship Green | Bath | \$177/\$148 | 4/1/96 | \$7/day | unknown |
| Woodford Park | Portland | \$175/\$160 | 1+ years, | unsure | none planned |
| Woodlawn | Skowhegan | WCB | | | |

Summary of Nursing Home Rate Survey

| <u>Date of increase</u> | <u># of facilities</u> | <u>Amount of increase</u> |
|-------------------------|------------------------|--|
| 1/1/96 | 1 | 2 % |
| | 1 | 2.5% |
| | 1 | 3% |
| | 1 | 3.5% |
| | 3 | 4% |
| | 5 | 5% |
| | 1 | 5-6% |
| | 2 | 5.35% |
| | 8 | Did not specify amount |
| 3/96 | 1 | 4% |
| | 2 | Did not specify amount |
| 4/96 | 1 | 3-4% |
| | 1 | 4-5% |
| | 1 | 5% |
| | 5 | Did not specify amount |
| 5/96 | 1 | 3.5% |
| | 1 | 7% |
| | 1 | Did not specify amount |
| 6/1/96 | 2 | 7% |
| | 1 | Did not specify amount |
| 7/96 | 1 | 2.7-3% |
| | 2 | 3% (both also increased by 4% in 1/96) |
| | 2 | 5% |
| | 1* | 5-7% |
| | 1 | 6.5% |
| | 1 | 7 |
| | 4 | Did not specify amount |
| 8/96 | 1 | 4.3% |
| | 2** | Did not specify amount |

* This facility, the Barron Center, did not pass on the 7% tax to residents.

** One of these facilities, Evergreen Manor, did not pass on the 7% tax.

| <u>Date of increase</u> | <u># of facilities</u> | <u>Amount of increase</u> |
|-------------------------|------------------------|--|
| 9/96 | 1 | 2.5% |
| | 5 | 5% |
| | 1 | Did not specify amount |
| 10/96 | 2 | Did not specify amount |
| "Soon" | 2 | Did not specify amount |
| 1/97 | 1 | 3% |
| | 1 | 3-4% |
| | 6 | Did not specify amount |
| | 1 | will increase rates and eliminate 7% tax - unsure if net gain or loss for residents |

NURSING FACILITY RATE INCREASE PRACTICES:
SURVEY RESULTS OF 104 NURSING FACILITIES

TESTIMONY PRESENTED BEFORE
THE SELECT COMMITTEE
TO STUDY RATE INCREASES IN NURSING HOMES,
JULY 24, 1996

George S. Smith, Ph.D.,
Quality Consultant

Executive Summary

In an effort to gain an overview of nursing facility rate setting practices in general, and to address the question of whether nursing facilities were attempting to take advantage of the repeal of the gross receipts tax by arbitrarily raising rates, the Maine Health Care Association conducted a survey of nursing facilities throughout the state. This report represents an analysis of the 104 survey returns.

The survey requested data regarding *the difference in rates for private pay patients vis a vis Medicaid and Medicare patients*. The results indicate a considerable difference between the private pay rates and the Medicaid and Medicare reimbursement rates. The average Medicaid rate is 18.8% or \$26.39 lower than the average private pay rate. By contrast, the average Medicare rate is 7% or \$10.65 higher than the average private pay rate.

The survey also addressed the question of the *amount* of rate increases. Here the data indicate that approximately three-quarters (72.6%) of the rate increases that have occurred since July 1990 have been less than 7%. The other finding is the amount of the rate increase, in percentage terms, has shown a steady decline over the past three rate increase periods.

The survey also collected data on the *timing* of rate increases. Here the analysis showed a general tendency on the part of nursing facilities to raise rates, on average, every 12.2 months and to do so in close conjunction with their fiscal year end. This tendency holds across three different rate increase periods.

The survey singled out facilities with rate increases since March 1996, to determine whether their rate increase patterns were somehow different from other facilities. The data indicated that these facilities raised their rates approximately two months following their fiscal year end. This finding is consistent with the trend shown for the entire sample. Although there is some variation among the different facilities, the average amount of the increase is 5.3%.

The general conclusion is that the data do not support the contention that facilities have attempted to take advantage of the repeal of the gross receipts tax. If anything, the timing and amount nursing home rate increases has more to do with facility specific historic business practices.

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Background

The Long Term Care Ombudsman Program recently conducted a survey of 115 nursing facilities throughout the state. The survey was conducted via telephone and the following data were gathered:

1. Facility Name
2. Town
3. Private and Semi Private Rates
4. Date of Last Rate Increase
5. Amount of Last Increase
6. Date of Next Increase

In a subsequent letter (dated June 28, 1996) responding to a request for information from Maine State Senate President Jeffrey H. Butland, ms. Brenda Gallant reported, "Of the 115 nursing facilities we called, 17 have raised their rates since March 1996, and 34 plan a rate increase within the next year."

Upon reviewing a copy of the letter, the survey results, and the resulting press coverage, the leadership of the Maine Health Care Association concluded that the general implication of the letter was that nursing facilities were taking advantage of the repeal of the gross receipts tax by raising rates as soon as, or shortly after, the legislation was enacted. And while not necessarily questioning the validity of ombudsman's findings, the Association believed that it failed to take other factors into account that might shed additional light on the practice of establishing private pay rates. In particular, they believed a broader survey of nursing facility rate setting practices might prove somewhat more enlightening, especially one that looked at historical rate setting trends and their relation to such factors as fiscal year ends. To that end MHCA constructed a survey to requested additional information.

The survey was sent by way of fax to all nursing facilities in the state. Facilities were asked to complete the survey as soon as possible and to return it, via fax, to the MHCA.

One-hundred-four responses had been received by MHCA as of 7/19/1996. Hence in terms of sheer numbers, the results reported here are fairly representative of the nursing facility population as a whole. Since the survey was voluntary, however, no claim is made as to whether the results may be somewhat skewed, although which direction the results may be skewed in is a matter of speculation.

Methodology and Coding Errata

As was the case with the ombudsman's survey, some items in the MHCA survey were either incomplete, inaccurate, or missing entirely. With regard to incomplete information, for example, some facilities completed information concerning their most current rate increase, but left out the information regarding their previous two rate increases. With regard to missing information, a few facilities did not report their fiscal year end. Finally, with regard to inaccurate information, facilities were asked to report

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the amount of their last rate increase in a “from \$ _____” “to \$ _____” format along with their rate as of July 1, 1996. If the amount of the “to” rate from the previous increase did not correspond to the current rate, the date were judged to be inaccurate. Therefore a decision had to be made as to how to handle the missing data.

One alternative would have been to delete those cases from the analysis which had inaccurate, incomplete, or missing information. Another would have been to retain those cases but to code them in such a way as to not influence the accuracy of the analysis. The author decided on the latter method and the following notations were subsequently used:

- The letters **MI** in bold print indicate data that were judged inaccurate.
- The letters “mi” in lower case type are used to designate incomplete or missing information.
- The letters n/a or na are used to designate instances where, due to either incomplete, inaccurate, or missing information computing as statistic was impossible. For example, if a facility reported a current room rate but not the rate at some previous time, the amount or percent of the increase could not be determined, hence was coded n/a.

It should be noted that the decision to retain incomplete and missing data, however coded, has a definite influence on the results. On the positive side, it allows the analysis to proceed with considerably more data than would be the case if the individual surveys was simply discarded. On the negative side, each of the individual summary statistics will be based on a different sample size.

Private Pay, Medicaid and Medicare Room Rates

The MHCA survey requested information on room rates for Medicaid, Medicare and Private Pay patients. The full set of responses from these questions are shown in Appendix A.. The summary statistics from that data set are shown in Table 1 below.

Table 1. Summary Statistics: Medicaid, Medicare, and Private Room Rates

| Statistic | Medicaid | Private | | | Medicare | Private | | |
|-----------|------------------|------------------|-----------|--------|------------------|------------------|-------------|---------|
| | Rate - 7/1/96 | Rate - 7/1/96 | \$ Diff | % Diff | Rate - 7/1/96 | Rate - 7/1/96 | \$ Diff | % Diff |
| Count | 104 | 92 | 92 | 92 | 87 | 92 | 77 | 77 |
| Mean | \$ 111.81 | \$ 138.66 | \$ 26.39 | 18.8% | \$ 148.40 | \$ 138.66 | \$ (10.65) | -7.0% |
| Median | \$ 110.03 | \$ 138.75 | \$ 26.77 | 19.6% | \$ 131.34 | \$ 138.75 | \$ (1.20) | -0.9% |
| Mode | \$ 120.39 | \$ 155.00 | \$ 38.32 | #N/A | \$ 96.68 | \$ 155.00 | \$ - | 0.0% |
| High | \$ 189.91 | \$ 170.00 | \$ 57.95 | 39.2% | \$ 338.00 | \$ 170.00 | \$ 73.32 | 43.1% |
| Low | \$ 83.87 | \$ 103.00 | \$ (0.06) | 0.0% | \$ 78.02 | \$ 103.00 | \$ (190.00) | -138.7% |
| Range | \$ 106.04 | \$ 67.00 | \$ 58.01 | 39.2% | \$ 259.98 | \$ 67.00 | \$ 263.32 | 181.8% |
| Std. Dev | \$ 15.76 | \$ 14.34 | \$ 12.36 | 8.2% | \$ 59.27 | \$ 14.34 | \$ 53.46 | 36.8% |

Column 1 indicates the summary statistic being used. At base these represent conventional statistics which measure data convergence and dispersion. The mean, median, mode, high, low, range and standard deviation are the statistics used throughout the report. Column 2 provides statistics on the Medicaid rate as of 7/1/1996. Column 3 summarizes the private pay rates as of the same date. Column 4 shows the dollar differences between the two rates. Column 5 converts this difference to a percentage figure. Columns 6-10 repeat the same format as Columns 2-5 with regard to the Medicare rates.

The data indicate a considerable difference between the private rates and the Medicaid and Medicare rates. On the one hand, the average or mean Medicaid rate is \$111.81 compared with an average Private rate of \$138.66. This represents a percentage difference of 18.8% with private rates being, on average, \$26.39 higher. By contrast, the average Medicare rate is \$148.40 compared with an average Private rate of \$138.66. On average, private rates are 7% or \$10.65 less than Medicare rates.

Note, however, the range of the different rates. Medicaid rates fluctuate from a high of \$189.91 to a low of \$83.87, yielding a range of \$106.04. The range for private rates, by contrast, is \$67.00. The fluctuation of Medicare rates is even greater, from a high of \$338.00 to a low of \$78.02, with an range of \$259.00.

Trends in Rate Increases

As indicated above, the MHCA survey asked facilities to indicate the date and amount of their most current rate increase as well as the dates and amounts of two previous increases. Overall, the data set contained complete information on 197 rate increases spanning the time frame from July, 1990 through July, 1996. Table 2 below indicates the number and percentage of rate increases given by year.

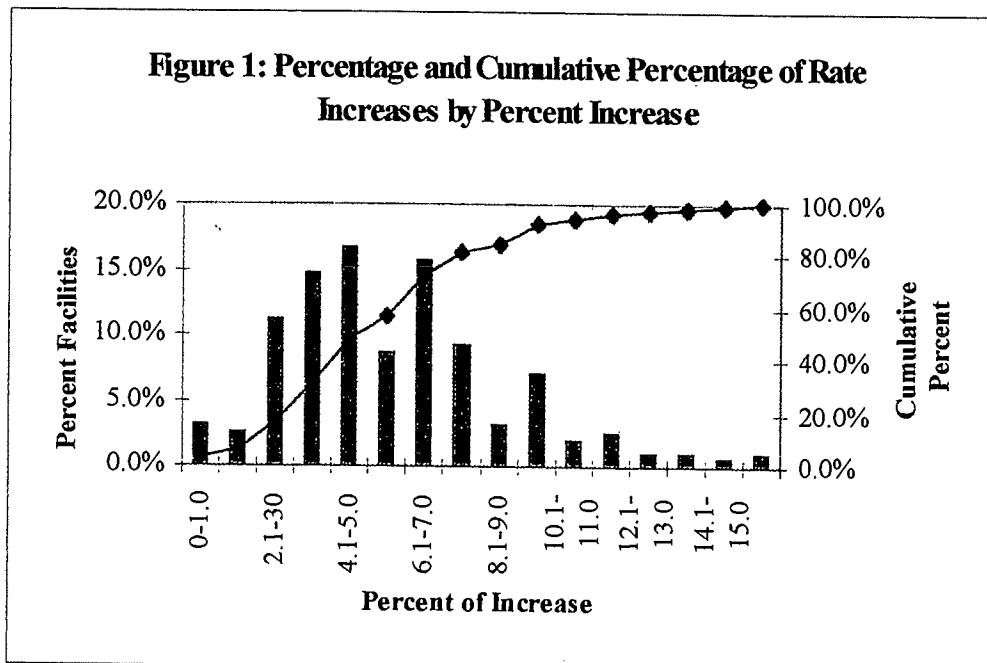
Column 1 indicates the percentage of the rate increase in 1.0% increments. Column 2 indicates the number of rate increases that fell within that increment. Column 3 shows the percentage of increases that fell within that increment. Column 4 shows the cumulative percentage of increases that fell at or below a certain increase increment.

It should be noted that these data represent instances where two subsequent rates were listed. Missing and incomplete cases were not included. Hence they represent the sum of all increases in the aggregate, which is to say that some facilities may be represented more than once whereas others may not be represented at all. Hence, the figures should be viewed as a simple overview of the general trend.

Table 2: Frequency and Percentage of Increases with x Percentage Rate Increase

| Percent of Increase | Number of Increases | % Increases | Cum % |
|---------------------|---------------------|-------------|--------|
| 0-1.0 | 6 | 3.0% | 3.0% |
| 1.1-2.0 | 5 | 2.5% | 5.6% |
| 2.1-3.0 | 22 | 11.2% | 16.8% |
| 3.1-4.0 | 29 | 14.7% | 31.5% |
| 4.1-5.0 | 33 | 16.8% | 48.2% |
| 5.1-6.0 | 17 | 8.6% | 56.9% |
| 6.1-7.0 | 31 | 15.7% | 72.6% |
| 7.1-8.0 | 18 | 9.1% | 81.7% |
| 8.1-9.0 | 6 | 3.0% | 84.8% |
| 9.1-10.0 | 14 | 7.1% | 91.9% |
| 10.1-11.0 | 4 | 2.0% | 93.9% |
| 11.1-12.0 | 5 | 2.5% | 96.4% |
| 12.1-13.0 | 2 | 1.0% | 97.5% |
| 13.1-14.0 | 2 | 1.0% | 98.5% |
| 14.1-15.0 | 1 | 0.5% | 99.0% |
| 15.1-16.0 | 2 | 1.0% | 100.0% |
| Total | 197 | 100.0% | |

Figure 1 below displays the data from Table 2 in graphic form. As the figure indicates, the highest historical percentage of increases is within the 4.1-5.0 % range, followed closely by the 6.1-7.0%, 3.1-4.0%, and 2.1-3.0% ranges respectively.



In terms of the cumulative percentage, the data indicate that approximately three-quarters (72.6%) of the increases that have occurred since July 1990 have been less than seven percent. Alternatively, 27.4% of the increases were 7% and above.

Table 3 represents the summary statistics gleaned from looking at individual facility rate increases over time. It differs from Table 2 in that it summarizes facility specific data as opposed to aggregate data. The full data set from which this table is replicated is included as Appendix B.

Column 1 indicates the statistic being used, Column 2 indicates the Current Private Rate as of 7/1/96. Column 3 summarizes the percentage of the most current rate increase. Columns 4-5 repeat the same information for the previous rate increase period, whereas Columns 6-7 do so for the second previous increase period (noted Prev Rate 2). The last column summarizes the overall trend for the three periods sampled.

**Table 3: Summary Statistics of NF Rate Increases
over 3 Rate Increase Periods**

| Statistic | Curr. Private Rate - 7/1/96 | % Curr Inc | Prev Rate | % Prev Inc | Prev Rate 2 | % Prev Inc 2 | Ave. % Inc |
|-----------|--------------------------------------|---------------|-----------|---------------|----------------|-----------------|---------------|
| Count | 92 | 74 | 80 | 64 | 70 | 58 | 83 |
| Mean | \$ 138.66 | 5.2% | \$ 132.36 | 5.9% | \$ 124.29 | 6.4% | 5.6% |
| Median | \$ 138.75 | 4.6% | \$ 133.00 | 5.1% | \$ 125.50 | 6.7% | 5.4% |
| Mode | \$ 155.00 | 2.1% | \$ 145.00 | 3.4% | \$ 130.00 | 7.7% | 0.0% |
| High | \$ 170.00 | 12.5% | \$ 161.00 | 15.9% | \$ 155.00 | 15.5% | 14.4% |
| Low | \$ 103.00 | 0.1% | \$ 99.50 | 0.4% | \$ 94.50 | 0.0% | 0.0% |
| Range | \$ 67.00 | 12.4% | \$ 61.50 | 15.5% | \$ 60.50 | 15.5% | 14.4% |
| Std. Dev | \$ 14.34 | 2.8% | \$ 14.76 | 3.1% | \$ 14.79 | 2.9% | 2.7% |

Consider the mean statistic. Looking at the row from right to left, the data indicate a declining trend in terms of the percentage of the rate increase. The average percentage increase for “% Prev Inc 2” was 6.4%. This declined to 5.9% for “% Prev Inc” and to 5.2% for the “% Curr Inc.” The median and mode statistics also follow this declining trend, with the biggest decline being in the modal category. Thus, although nursing facilities have continued to increase their rates they have tended to do so at increasingly lower percentages. The average percentage increase for the three periods being considered is 5.6% with a standard deviation of 2.7%.

Timing of Rate Increases

The ombudsman survey made particular note of the fact that 17 facilities had raised their rates since “March 1996” and that an additional 34 “plan a rate increase within the next year.” The MHCA took this as implying that facilities were attempting to “game the system” by timing their increases to correspond to the repeal of the gross receipts tax.

In an effort to address this question the MHCA survey asked respondents to indicate their fiscal year end as well as the date at which previous rate increases had been made. The data set containing this set of responses is shown in Appendix C.

In order to calculate the timing of rate increases an arbitrary date of January 1, 1996 was used. Any fiscal year end that occurred subsequent to that date and prior to July 1, 1996 was recorded as a 1996 fiscal year end. Hence, for computational purposes, the fiscal year end for a facility with a fiscal year end of June 30 was recorded as June 30, 1996. By contrast, the year for fiscal year ends that did not fall within that time frame are indicated by a 1995 fiscal year end. For example, most of the facilities have a fiscal year end of 12/31. Since this date did not fall within the time frame, 1995 was used as the fiscal year end.

Given this coding format, the timing of rate increases could be derived by subtracting the date of the last increase from the fiscal year end. The first facility in Appendix C. Page 1, for example, has ID# 100. The fiscal year end is listed as 12/31/95 and the date of the last increase is listed as 01/96. In the “Elapsed Months from FY End to Last Increase” column the number 0.0 is listed. This means that facility 100 raised its rate in less than one month following its fiscal year end. Negative numbers of less than 12 in this column indicate those facilities that raised their rates prior to their fiscal year end. Negative numbers greater than 12 indicate facilities which have not raised their rates in more than a year.

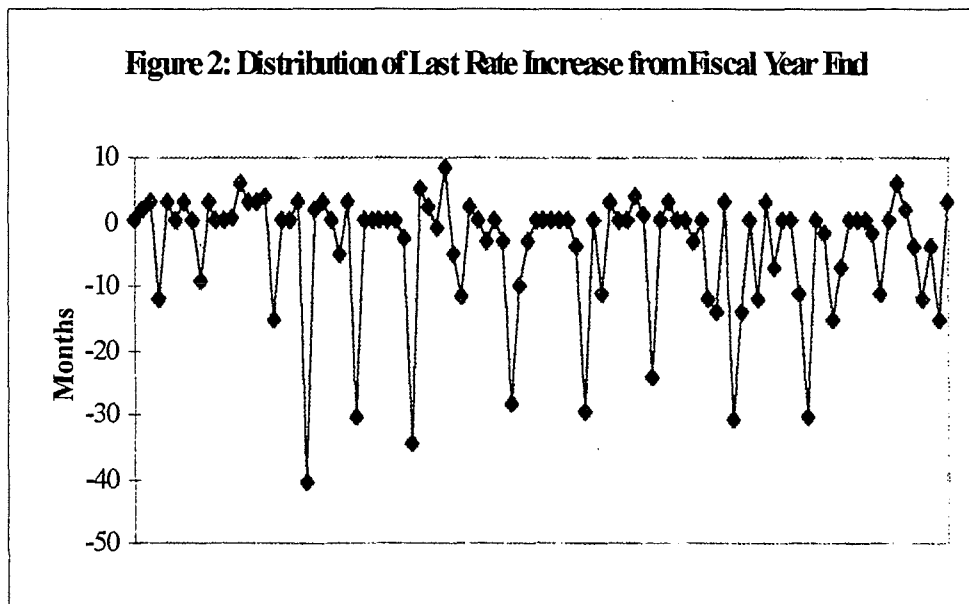
Table 4 below replicates the summary statistics displayed in Appendix C. p. 4. Column 1 indicates the statistic used. Column 2 provides information on the elapsed months between the fiscal year end and the most recent rate increase. Column 3 provides information on the elapsed months between the most recent increase and the previous increase. Column 4 looks at the elapsed months between previous increases 1 and 2. Column 5 considers the average elapsed months between rate increases.

Table 4: Summary Statistics on Timing of Rate Increases

| Statistic | Elapsed Months | Elapsed | Elapsed Months | Average Elapsed |
|-----------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| | from FY End to Last Increase | Months form Last to Previous | from Previous 1 to Previous 2 | Months between Rate Increases |
| Count | 100 | 92 | 77 | 77 |
| Mean | -4.0 | 15.5 | 12.5 | 13.6 |
| Median | 0.0 | 12.2 | 12.2 | 12.2 |
| Mode | 0.0 | 12.2 | 12.2 | 12.2 |
| High | 8.2 | 41.6 | 29.5 | 32.0 |
| Low | -40.5 | -3.0 | 1.0 | 1.0 |
| Range | 48.7 | 44.6 | 28.4 | 31.0 |
| Std. Dev | 9.7 | 7.7 | 5.7 | 4.5 |

Consider Column 2, Elapsed Months from FY End to Last Increase. The mean indicates that on average the last rate increase occurred 4 months prior to the fiscal year end. The mean in this case is somewhat misleading because it includes several facilities that have not raised their rates in over a year and, as indicated above, these will be displayed as negative numbers of -12 or more in Appendix C. This also shows up in the “low” statistic which indicates a facility that has not raised its rates in 40.5 months. Therefore, in this case the mean of -4 is being influence by a few large negative numbers. This is one characteristic of the way in which the mean is computed and is why the median and mode should also be considered. The median elapsed time is 0.00 as is the modal elapsed time.

Figure 2 below displays the complete data set and depicts the elapsed time in months from the date of the last increase to the fiscal year end.



Note in particular how the data tend to cluster around 0 months.

In general, the data show that the general trend in terms of rate increases is for facilities to raise rates, on average, every 12.2 months and to do so in close conjunction with their fiscal year end. Moreover, this tendency tends to hold across rate increase periods.

Facilities with Increases Since March 1996

The ombudsman survey indicated that 17 facilities had raised their rates since March 1996. The MHCA survey found 30 facilities that had increased rates. This difference may have been due to the amount of time that elapsed between the ombudsman survey and the MHCA survey. Table 5 below lists these 30 facilities by ID#. Column 2 indicates the date of the fiscal year end. Column 3 indicates the date of the last increase. Column 4 shows the elapsed months from the fiscal year end to the date of the rate increase. Column 5 shows the private pay rate as of 7/1/1996. Column 6 shows the previous rate. Column 7 indicates the amount of the rate increase. Column 8 converts this figure to percentage terms. Summary statistics are displayed at the bottom of the table.

Table 5: Facilities with Rate Increases Since March 1996

| ID# | FY End | Last Increase Date | Elapsed Months | Private Rate - 7/1/96 | Previous Private Rate | \$ Inc | % Inc |
|-----|----------|--------------------|----------------|-----------------------|-----------------------|----------|-------|
| 278 | 12/31/95 | 03/96 | 2.0 | \$ 123.35 | \$ 118.00 | \$ 5.35 | 4.3% |
| 280 | 12/31/95 | 03/96 | 2.0 | \$ 131.00 | na | na | na |
| 282 | 12/31/95 | 03/96 | 2.0 | \$ 155.00 | \$ 150.00 | \$ 5.00 | 3.2% |
| 288 | 12/31/95 | 04/96 | 3.1 | \$ 138.00 | \$ 135.00 | \$ 3.00 | 2.2% |
| 290 | 12/31/95 | 04/96 | 3.1 | \$ 137.00 | \$ 134.00 | \$ 3.00 | 2.2% |
| 296 | 12/31/95 | 04/96 | 3.1 | \$ 155.00 | \$ 148.00 | \$ 7.00 | 4.5% |
| 298 | 12/31/95 | 04/96 | 3.1 | \$ 149.80 | \$ 146.59 | \$ 3.21 | 2.1% |
| 300 | 12/31/95 | 04/96 | 3.1 | \$ 125.00 | \$ 122.00 | \$ 3.00 | 2.4% |
| 301 | 12/31/95 | 04/96 | 3.1 | \$ 138.50 | \$ 132.00 | \$ 6.50 | 4.7% |
| 302 | 6/30/96 | 04/96 | -3.0 | MI | \$ 160.00 | na | na |
| 307 | 12/31/95 | 04/96 | 3.1 | \$ 148.00 | \$ 142.00 | \$ 6.00 | 4.1% |
| 308 | 12/31/95 | 04/96 | 3.1 | \$ 148.50 | \$ 144.00 | \$ 4.50 | 3.0% |
| 310 | 12/31/95 | 04/96 | 3.1 | \$ 149.00 | \$ 145.00 | \$ 4.00 | 2.7% |
| 312 | 3/31/96 | 04/96 | 0.5 | \$ 123.59 | \$ 112.35 | \$ 11.24 | 9.1% |
| 314 | 5/31/96 | 05/96 | -1.0 | \$ 140.00 | \$ 127.00 | \$ 13.00 | 9.3% |
| 316 | 12/31/95 | 05/96 | 4.1 | \$ 133.00 | \$ 118.75 | \$ 14.25 | 10.7% |
| 319 | 12/31/95 | 06/96 | 5.1 | \$ 150.00 | \$ 140.00 | \$ 10.00 | 6.7% |
| 320 | 9/30/95 | 06/96 | 8.2 | \$ 150.00 | \$ 140.00 | \$ 10.00 | 6.7% |
| 322 | 6/30/96 | 07/96 | 0.0 | \$ 142.00 | \$ 135.00 | \$ 7.00 | 4.9% |
| 324 | 12/31/95 | 07/96 | 6.1 | \$ 165.00 | \$ 155.00 | \$ 10.00 | 6.1% |
| 326 | 4/30/96 | 07/96 | 2.1 | \$ 169.00 | \$ 161.00 | \$ 8.00 | 4.7% |
| 330 | 6/30/96 | 07/96 | 0.0 | \$ 141.50 | na | na | na |
| 331 | 6/30/96 | 07/96 | 0.0 | \$ 155.00 | \$ 145.00 | \$ 10.00 | 6.5% |
| 332 | 6/30/96 | 07/96 | 0.0 | \$ 170.00 | \$ 160.00 | \$ 10.00 | 5.9% |
| 333 | 6/30/96 | 07/96 | 0.0 | \$ 155.00 | \$ 145.00 | \$ 10.00 | 6.5% |
| 334 | 6/30/96 | 07/96 | 0.0 | \$ 165.00 | \$ 155.00 | \$ 10.00 | 6.1% |
| 340 | 6/30/96 | 07/96 | 0.0 | \$ 170.00 | \$ 160.00 | \$ 10.00 | 5.9% |
| 343 | 6/30/96 | 07/96 | 0.0 | \$ 142.00 | \$ 126.00 | \$ 16.00 | 11.3% |
| 344 | 6/30/96 | 07/96 | 0.0 | \$ 128.40 | \$ 125.00 | \$ 3.40 | 2.6% |
| 346 | 12/31/95 | 07/96 | 6.1 | MI | \$ 115.38 | na | na |

Table 6 below shows the summary statistics for these particular facilities.

Table 6: Summary Statistics for Facilities with Rate Increases since March, 1996

| Statistic | Elapsed Months | Private Rate - 7/1/96 | Previous Private Rate | \$ Increase | % Increase |
|-----------|----------------|-----------------------|-----------------------|-------------|------------|
| Count | 30 | 28 | 28 | 26 | 26 |
| Mean | 2.07 | \$ 146.34 | \$ 139.18 | \$ 7.83 | 5.3% |
| Median | 2.05 | \$ 148.25 | \$ 141.00 | \$ 7.50 | 4.8% |
| Mode | 3.07 | \$ 155.00 | \$ 160.00 | \$ 10.00 | 6.7% |
| High | 8.17 | \$ 170.00 | \$ 161.00 | \$ 16.00 | 11.3% |
| Low | -3.00 | \$ 123.35 | \$ 112.35 | \$ 3.00 | 2.1% |
| Range | 11.17 | \$ 46.65 | \$ 48.65 | \$ 13.00 | 9.1% |
| Std. Dev. | 2.40 | \$ 13.93 | \$ 14.59 | \$ 3.70 | 2.6% |

The data indicate that on average facilities with rate increases since March 1996 raised their rates approximately two months following their fiscal year end. The average rate of these increases was \$7.83 representing a 5.3 % average increase. At the extremes, one facility raised its rates by 11.3% whereas another raised its rates by only 2.1%.

Summary of Findings

The data indicate a considerable difference between the private pay rates and the Medicaid and Medicare rates. The average Medicaid rate is 18.8% lower than the average Private pay rate, with private rates being, on average, \$26.39 higher. By contrast, the average Medicare rate is 7% or \$10.65 higher than the average Private pay rate.

With regard to amount of rate increases, the data indicate that approximately three-quarters (72.6%) of the increases that have occurred since July 1990 have been less than seven percent. Alternatively, 27.4% of the increases have been 7% and above. The other finding is the rate of increase has shown a steady decline over the past three rate increase periods.

The data on the timing of rate increases show a general trend on the part of nursing facilities to raise rates, on average, every 12.2 months and to do so in close conjunction with their fiscal year end. Moreover, the timing of these increases tends to hold across rate increase periods.

With regard to facilities with rate increases since March 1996, the data indicate that these facilities raised their rates approximately two months following their fiscal year end. This is consistent with the trend shown for the entire sample. Although four of these facilities have raised their rates by more than 7%, the average increase stands at 5.3%.

In conclusion, there is nothing in this analysis that would support the contention that facilities have attempted to take advantage of the repeal of the gross receipts tax. If anything the timing and amount of nursing facility rate increases has more to do with common industry business practice.

Comments Related to Case Mix Reimbursement

One of the aims of the Case Mix Reimbursement system was to devise a way to sort nursing home residents into different resource utilization groups based on their level of acuity and to reimburse facilities accordingly. To that end the RUG classification system was developed. This system allocates residents into one of forty-four different categories.

Each RUG category has two components. The first is a case mix weight; the second is an allotted amount of time (in minutes per day) for each type of nursing service, i.e., RN, LPN, Certified Nurse Aide. These minutes were determined through time studies.

A case mix index (CMI) number is derived by determining the number of Medicaid residents in each utilization or RUG group, multiplying that number by the appropriate Medicaid weight, summing the total over all forty-four groups, and dividing by the number of residents.

Appendix D outlines the various elements of the system. Table 1, Appendix D, displays the forty-four RUG categories. Column 1 shows the number of the group. Column 2 displays the commonly used RUG initials and a brief description of the category. Column 3 displays the Medicare weight associated with that group, Column 4 the Medicaid weight for that group. Columns 5-7 indicated the allotted minutes for RN's, LPN's and Certified Nurses Aides respectively. Note the tremendous variation in allotted minutes, particularly in the RN category. For RUG 13, for example, 248 RN minutes per day are allowed. By contrast, only 1 RN minute per day is allowed for RUG's 16 and 18.

Table 2, Appendix D, displays the number of residents in each RUG group by month over an entire year.

Table 3, Appendix D, computes the Case Mix Index for each month. The numbers in each cell represent the product of the number of residents multiplied by the Medicaid weight. The last three rows at the bottom of the table show the total weight, the number of residents, and the Case Mix Index number for that month.

Table 4, Appendix D computes the number of full time equivalents (FTE's) allowed per day for each particular month. The figures in each cell represent the total combined allotted minutes for all nursing groups multiplied by the number of residents in that RUG category. Note that these figures represent total allotted minutes rather than allotted minutes for each category of nurse.

Finally, Figure 1 Appendix D shows the number of FTE's allotted by month.

Appendix A. Comparison of NF Medicaid Rates with Private Pay Rates, Medicare Rates with Private Pay Rates

| ID# | Medicaid | | | | Medicare | | | |
|-----|------------------|-----------------------------|----------|--------|------------------|-----------------------------|------------|---------|
| | Rate - 7/1/96 | Private Rate - 7/1/96 | \$ Diff | % Diff | Rate - 7/1/96 | Private Rate - 7/1/96 | \$ Diff | % Diff |
| 100 | \$ 102.41 | \$ 142.00 | \$ 39.59 | 27.9% | \$ 139.00 | \$ 142.00 | \$ 3.00 | 2.1% |
| 106 | \$ 104.51 | \$ 123.35 | \$ 18.84 | 15.3% | mi | \$ 123.35 | n/a | n/a |
| 108 | \$ 100.12 | \$ 138.00 | \$ 37.88 | 27.4% | \$ 250.00 | \$ 138.00 | \$(112.00) | -81.2% |
| 112 | \$ 128.50 | \$ 134.00 | \$ 5.50 | 4.1% | \$ 141.16 | \$ 134.00 | \$ (7.16) | -5.3% |
| 114 | \$ 110.05 | \$ 137.00 | \$ 26.95 | 19.7% | \$ 327.00 | \$ 137.00 | \$(190.00) | -138.7% |
| 118 | \$ 123.04 | \$ 142.00 | \$ 18.96 | 13.4% | \$ 168.00 | \$ 142.00 | \$ (26.00) | -18.3% |
| 120 | \$ 115.28 | \$ 155.00 | \$ 39.72 | 25.6% | \$ 293.00 | \$ 155.00 | \$(138.00) | -89.0% |
| 125 | \$ 102.66 | \$ 120.00 | \$ 17.34 | 14.5% | \$ 104.64 | \$ 120.00 | \$ 15.36 | 12.8% |
| 126 | \$ 121.17 | \$ 129.00 | \$ 7.83 | 6.1% | \$ 114.50 | \$ 129.00 | \$ 14.50 | 11.2% |
| 130 | \$ 116.29 | mi | n/a | n/a | \$ 330.00 | mi | n/a | n/a |
| 132 | \$ 120.39 | \$ 149.80 | \$ 29.41 | 19.6% | \$ 338.00 | \$ 149.80 | \$(188.20) | -125.6% |
| 134 | \$ 105.06 | \$ 145.52 | \$ 40.46 | 27.8% | mi | \$ 145.52 | n/a | n/a |
| 136 | \$ 92.64 | \$ 146.00 | \$ 53.36 | 36.5% | \$ 122.00 | \$ 146.00 | \$-24.00 | 16.4% |
| 140 | \$ 123.59 | \$ 123.59 | \$ - | 0.0% | \$ 123.59 | \$ 123.59 | \$ - | 0.0% |
| 144 | \$ 152.94 | \$ 165.00 | \$ 12.06 | 7.3% | \$ 220.51 | \$ 165.00 | \$ (55.51) | -33.6% |
| 146 | \$ 112.10 | \$ 140.00 | \$ 27.90 | 19.9% | \$ 95.00 | \$ 140.00 | \$ 45.00 | 32.1% |
| 148 | \$ 131.35 | \$ 151.00 | \$ 19.65 | 13.0% | \$ 154.93 | \$ 151.00 | \$ (3.93) | -2.6% |
| 150 | \$ 113.30 | \$ 140.00 | \$ 26.70 | 19.1% | \$ 123.00 | \$ 140.00 | \$ 17.00 | 12.1% |
| 156 | \$ 113.00 | \$ 135.00 | \$ 22.00 | 16.3% | \$ 237.00 | \$ 135.00 | \$(102.00) | -75.6% |
| 158 | \$ 94.22 | \$ 130.00 | \$ 35.78 | 27.5% | \$ 91.32 | \$ 130.00 | \$ 38.68 | 29.8% |
| 159 | \$ 109.17 | \$ 136.00 | \$ 26.83 | 19.7% | mi | \$ 136.00 | n/a | n/a |
| 166 | \$ 129.18 | \$ 150.00 | \$ 20.82 | 13.9% | \$ 171.00 | \$ 150.00 | \$ (21.00) | -14.0% |
| 167 | \$ 108.03 | mi | n/a | n/a | \$ 115.95 | mi | n/a | n/a |
| 168 | \$ 119.94 | \$ 131.00 | \$ 11.06 | 8.4% | \$ 171.51 | \$ 131.00 | \$ (40.51) | -30.9% |
| 172 | \$ 100.02 | \$ 125.00 | \$ 24.98 | 20.0% | mi | \$ 125.00 | n/a | n/a |
| 177 | \$ 110.16 | \$ 137.00 | \$ 26.84 | 19.6% | \$ 138.20 | \$ 137.00 | \$ (1.20) | -0.9% |
| 182 | \$ 101.99 | \$ 121.00 | \$ 19.01 | 15.7% | \$ 104.19 | \$ 121.00 | \$ 16.81 | 13.9% |
| 186 | \$ 101.85 | \$ 138.50 | \$ 36.65 | 26.5% | \$ 185.00 | \$ 138.50 | \$ (46.50) | -33.6% |
| 188 | \$ 107.54 | mi | n/a | n/a | mi | mi | n/a | n/a |
| 190 | \$ 88.98 | MI | n/a | n/a | \$ 147.00 | MI | n/a | n/a |
| 191 | \$ 95.66 | \$ 124.00 | \$ 28.34 | 22.9% | \$ 129.69 | \$ 124.00 | \$ (5.69) | -4.6% |
| 200 | \$ 127.59 | \$ 133.75 | \$ 6.16 | 4.6% | mi | \$ 133.75 | n/a | n/a |
| 202 | \$ 98.51 | \$ 139.10 | \$ 40.59 | 29.2% | mi | \$ 139.10 | n/a | n/a |
| 204 | \$ 92.97 | \$ 103.00 | \$ 10.03 | 9.7% | mi | \$ 103.00 | n/a | n/a |
| 206 | \$ 134.42 | \$ 167.00 | \$ 32.58 | 19.5% | \$ 169.50 | \$ 167.00 | \$ (2.50) | -1.5% |
| 210 | \$ 126.51 | \$ 140.00 | \$ 13.49 | 9.6% | \$ 160.00 | \$ 140.00 | \$ (20.00) | -14.3% |
| 212 | \$ 107.40 | \$ 150.00 | \$ 42.60 | 28.4% | mi | \$ 150.00 | n/a | n/a |
| 216 | \$ 92.29 | \$ 115.00 | \$ 22.71 | 19.7% | \$ 131.68 | \$ 115.00 | \$ (16.68) | -14.5% |
| 222 | \$ 97.11 | \$ 140.00 | \$ 42.89 | 30.6% | \$ 134.50 | \$ 140.00 | \$ 5.50 | 3.9% |
| 226 | \$ 111.82 | \$ 150.00 | \$ 38.18 | 25.5% | mi | \$ 150.00 | n/a | n/a |
| 230 | \$ 113.41 | \$ 123.95 | \$ 10.54 | 8.5% | \$ 131.34 | \$ 123.95 | \$ (7.39) | -6.0% |
| 233 | \$ 101.17 | mi | n/a | n/a | \$ 101.17 | mi | n/a | n/a |
| 234 | \$ 129.42 | \$ 169.00 | \$ 39.58 | 23.4% | \$ 208.00 | \$ 169.00 | \$ (39.00) | -23.1% |
| 236 | \$ 106.63 | \$ 141.50 | \$ 34.87 | 24.6% | \$ 104.69 | \$ 141.50 | \$ 36.81 | 26.0% |
| 238 | \$ 123.67 | \$ 152.00 | \$ 28.33 | 18.6% | \$ 284.00 | \$ 152.00 | \$(132.00) | -86.8% |

Appendix A. Comparison of NF Medicaid Rates with Private Pay Rates, Medicare Rates with Private Pay Rates

| ID# | Medicaid | | | | Medicare | | | |
|-----|------------------|-----------------------------|-----------|--------|------------------|-----------------------------|-------------|--------|
| | Rate - 7/1/96 | Private Rate - 7/1/96 | \$ Diff | % Diff | Rate - 7/1/96 | Private Rate - 7/1/96 | \$ Diff | % Diff |
| 240 | \$ 110.46 | \$ 145.00 | \$ 34.54 | 23.8% | mi | \$ 145.00 | n/a | n/a |
| 241 | \$ 98.72 | \$ 134.00 | \$ 35.28 | 26.3% | \$ 142.00 | \$ 134.00 | \$ (8.00) | -6.0% |
| 242 | \$ 106.98 | MI | n/a | n/a | \$ 96.68 | MI | n/a | n/a |
| 244 | \$ 99.45 | \$ 120.00 | \$ 20.55 | 17.1% | \$ 105.35 | \$ 120.00 | \$ 14.65 | 12.2% |
| 246 | \$ 95.59 | \$ 115.00 | \$ 19.41 | 16.9% | \$ 96.68 | \$ 115.00 | \$ 18.32 | 15.9% |
| 248 | \$ 111.00 | \$ 152.00 | \$ 41.00 | 27.0% | \$ 114.25 | \$ 152.00 | \$ 37.75 | 24.8% |
| 250 | \$ 115.27 | \$ 155.00 | \$ 39.73 | 25.6% | \$ 118.46 | \$ 155.00 | \$ 36.54 | 23.6% |
| 251 | \$ 135.38 | \$ 170.00 | \$ 34.62 | 20.4% | \$ 176.05 | \$ 170.00 | \$ (6.05) | -3.6% |
| 252 | \$ 120.39 | \$ 155.00 | \$ 34.61 | 22.3% | \$ 96.68 | \$ 155.00 | \$ 58.32 | 37.6% |
| 253 | \$ 119.68 | \$ 165.00 | \$ 45.32 | 27.5% | \$ 125.00 | \$ 165.00 | \$ 40.00 | 24.2% |
| 254 | \$ 135.88 | \$ 170.00 | \$ 34.12 | 20.1% | \$ 96.68 | \$ 170.00 | \$ 73.32 | 43.1% |
| 255 | \$ 118.76 | \$ 143.00 | \$ 24.24 | 17.0% | \$ 187.00 | \$ 143.00 | \$ (44.00) | -30.8% |
| 256 | \$ 125.06 | \$ 125.00 | \$ (0.06) | 0.0% | \$ 125.00 | \$ 125.00 | \$ - | 0.0% |
| 257 | \$ 110.00 | \$ 135.00 | \$ 25.00 | 18.5% | \$ 150.00 | \$ 135.00 | \$ (15.00) | -11.1% |
| 258 | \$ 89.16 | \$ 125.00 | \$ 35.84 | 28.7% | \$ 94.01 | \$ 125.00 | \$ 30.99 | 24.8% |
| 262 | \$ 102.16 | \$ 132.00 | \$ 29.84 | 22.6% | \$ 111.00 | \$ 132.00 | \$ 21.00 | 15.9% |
| 264 | \$ 116.46 | \$ 129.00 | \$ 12.54 | 9.7% | \$ 89.10 | \$ 129.00 | \$ 39.90 | 30.9% |
| 266 | \$ 121.73 | \$ 145.00 | \$ 23.27 | 16.0% | \$ 175.00 | \$ 145.00 | \$ (30.00) | -20.7% |
| 267 | \$ 94.68 | \$ 133.00 | \$ 38.32 | 28.8% | \$ 102.34 | \$ 133.00 | \$ 30.66 | 23.1% |
| 268 | \$ 146.29 | \$ 150.00 | \$ 3.71 | 2.5% | \$ 94.55 | \$ 150.00 | \$ 55.45 | 37.0% |
| 269 | \$ 83.87 | mi | n/a | n/a | \$ 78.02 | mi | n/a | n/a |
| 270 | \$ 118.67 | \$ 142.00 | \$ 23.33 | 16.4% | \$ 106.58 | \$ 142.00 | \$ 35.42 | 24.9% |
| 272 | \$ 90.05 | \$ 148.00 | \$ 57.95 | 39.2% | \$ 166.00 | \$ 148.00 | \$ (18.00) | -12.2% |
| 274 | \$ 110.91 | \$ 144.00 | \$ 33.09 | 23.0% | \$ 94.55 | \$ 144.00 | \$ 49.45 | 34.3% |
| 277 | \$ 121.28 | \$ 143.00 | \$ 21.72 | 15.2% | \$ 113.66 | \$ 143.00 | \$ 29.34 | 20.5% |
| 278 | \$ 97.86 | \$ 124.00 | \$ 26.14 | 21.1% | \$ 139.41 | \$ 124.00 | \$ (15.41) | -12.4% |
| 280 | \$ 87.57 | \$ 107.50 | \$ 19.93 | 18.5% | \$ 94.55 | \$ 107.50 | \$ 12.95 | 12.0% |
| 282 | \$ 142.90 | \$ 160.50 | \$ 17.60 | 11.0% | \$ 195.89 | \$ 160.50 | \$ (35.39) | -22.0% |
| 288 | \$ 97.89 | MI | n/a | n/a | \$ 102.29 | MI | n/a | n/a |
| 290 | \$ 101.37 | \$ 140.00 | \$ 38.63 | 27.6% | mi | \$ 140.00 | n/a | n/a |
| 296 | \$ 114.65 | \$ 125.00 | \$ 10.35 | 8.3% | mi | \$ 125.00 | n/a | n/a |
| 298 | \$ 131.00 | \$ 155.15 | \$ 24.15 | 15.6% | \$ 306.60 | \$ 155.15 | \$ (151.45) | -97.6% |
| 300 | \$ 89.75 | \$ 132.00 | \$ 42.25 | 32.0% | \$ 90.02 | \$ 132.00 | \$ 41.98 | 31.8% |
| 301 | \$ 99.75 | \$ 119.00 | \$ 19.25 | 16.2% | \$ 96.68 | \$ 119.00 | \$ 22.32 | 18.8% |
| 302 | \$ 100.05 | \$ 148.50 | \$ 48.45 | 32.6% | mi | \$ 148.50 | n/a | n/a |
| 307 | \$ 107.61 | \$ 126.00 | \$ 18.39 | 14.6% | \$ 130.00 | \$ 126.00 | \$ (4.00) | -3.2% |
| 308 | \$ 109.91 | \$ 120.00 | \$ 10.09 | 8.4% | \$ 103.99 | \$ 120.00 | \$ 16.01 | 13.3% |
| 310 | \$ 114.28 | \$ 128.40 | \$ 14.12 | 11.0% | \$ 104.64 | \$ 128.40 | \$ 23.76 | 18.5% |
| 312 | \$ 117.18 | \$ 155.50 | \$ 38.32 | 24.6% | \$ 181.00 | \$ 155.50 | \$ (25.50) | -16.4% |
| 314 | \$ 102.52 | \$ 120.00 | \$ 17.48 | 14.6% | mi | \$ 120.00 | n/a | n/a |
| 316 | \$ 100.15 | \$ 129.36 | \$ 29.21 | 22.6% | \$ 180.00 | \$ 129.36 | \$ (50.64) | -39.1% |
| 319 | \$ 109.90 | \$ 128.00 | \$ 18.10 | 14.1% | \$ 128.61 | \$ 128.00 | \$ (0.61) | -0.5% |
| 320 | \$ 126.93 | \$ 130.00 | \$ 3.07 | 2.4% | \$ 102.00 | \$ 130.00 | \$ 28.00 | 21.5% |
| 322 | \$ 117.00 | \$ 155.00 | \$ 38.00 | 24.5% | \$ 155.73 | \$ 155.00 | \$ (0.73) | -0.5% |
| 324 | \$ 90.97 | MI | n/a | n/a | \$ 116.13 | MI | n/a | n/a |

Appendix A. Comparison of NF Medicaid Rates with Private Pay Rates, Medicare Rates with Private Pay Rates

| ID# | Medicaid | Private | \$ Diff | % Diff | Medicare | Private | \$ Diff | % Diff |
|-----|------------------|------------------|----------|--------|------------------|------------------|------------|--------|
| | Rate - 7/1/96 | Rate - 7/1/96 | | | Rate - 7/1/96 | Rate - 7/1/96 | | |
| 326 | \$ 117.00 | \$ 131.00 | \$ 14.00 | 10.7% | \$ 118.00 | \$ 131.00 | \$ 13.00 | 9.9% |
| 330 | \$ 119.50 | \$ 137.00 | \$ 17.50 | 12.8% | \$ 136.98 | \$ 137.00 | \$ 0.02 | 0.0% |
| 331 | \$ 107.14 | \$ 137.55 | \$ 30.41 | 22.1% | \$ 150.00 | \$ 137.55 | \$ (12.45) | -9.1% |
| 332 | \$ 107.72 | \$ 150.00 | \$ 42.28 | 28.2% | \$ 104.19 | \$ 150.00 | \$ 45.81 | 30.5% |
| 333 | \$ 120.50 | \$ 155.15 | \$ 34.65 | 22.3% | \$ 240.00 | \$ 155.15 | \$ (84.85) | -54.7% |
| 334 | \$ 103.24 | \$ 133.00 | \$ 29.76 | 22.4% | mi | \$ 133.00 | n/a | n/a |
| 340 | \$ 107.85 | MI | n/a | n/a | \$ 113.63 | MI | n/a | n/a |
| 343 | \$ 139.78 | \$ 155.00 | \$ 15.22 | 9.8% | \$ 192.49 | \$ 155.00 | \$ (37.49) | -24.2% |
| 344 | \$ 114.84 | \$ 144.00 | \$ 29.16 | 20.3% | \$ 152.60 | \$ 144.00 | \$ (8.60) | -6.0% |
| 346 | \$ 189.91 | mi | n/a | n/a | mi | mi | n/a | n/a |
| 348 | \$ 98.89 | \$ 114.00 | \$ 15.11 | 13.3% | \$ 134.88 | \$ 114.00 | \$ (20.88) | -18.3% |
| 350 | \$ 99.47 | MI | n/a | n/a | \$ 151.00 | MI | n/a | n/a |
| 352 | \$ 118.25 | \$ 139.00 | \$ 20.75 | 14.9% | \$ 148.00 | \$ 139.00 | \$ (9.00) | -6.5% |
| 354 | \$ 108.93 | \$ 149.00 | \$ 40.07 | 26.9% | \$ 227.00 | \$ 149.00 | \$ (78.00) | -52.3% |

SUMMARY STATISTICS

| Statistic | Medicaid | Private | \$ Diff | % Diff | Medicare | Private | \$ Diff | % Diff |
|-----------|------------------|------------------|-----------|--------|------------------|------------------|-------------|---------|
| | Rate - 7/1/96 | Rate - 7/1/96 | | | Rate - 7/1/96 | Rate - 7/1/96 | | |
| Count | 104 | 92 | 92 | 92 | 87 | 92 | 77 | 77 |
| Mean | \$ 111.81 | \$ 138.66 | \$ 26.39 | 18.8% | \$ 148.40 | \$ 138.66 | \$ (10.65) | -7.0% |
| Median | \$ 110.03 | \$ 138.75 | \$ 26.77 | 19.6% | \$ 131.34 | \$ 138.75 | \$ (1.20) | -0.9% |
| Mode | \$ 120.39 | \$ 155.00 | \$ 38.32 | #N/A | \$ 96.68 | \$ 155.00 | \$ - | 0.0% |
| High | \$ 189.91 | \$ 170.00 | \$ 57.95 | 39.2% | \$ 338.00 | \$ 170.00 | \$ 73.32 | 43.1% |
| Low | \$ 83.87 | \$ 103.00 | \$ (0.06) | 0.0% | \$ 78.02 | \$ 103.00 | \$ (190.00) | -138.7% |
| Range | \$ 106.04 | \$ 67.00 | \$ 58.01 | 39.2% | \$ 259.98 | \$ 67.00 | \$ 263.32 | 181.8% |
| Std. Dev | \$ 15.76 | \$ 14.34 | \$ 12.36 | 8.2% | \$ 59.27 | \$ 14.34 | \$ 53.46 | 36.8% |

Appendix B. Amount of NF Rate Increases (in %) over last 3 Periods

| ID# | Last Increase Date | Curr. Private | | Date Prev Inc | Prev Rate | % Prev Inc | Date Prev Inc 2 | Prev Rate 2 | % Prev Inc 2 | Ave. % Inc |
|-----|--------------------|---------------|------------|---------------|-----------|------------|-----------------|-------------|--------------|------------|
| | | Rate - 7/1/96 | % Curr Inc | | | | | | | |
| 100 | 01/96 | \$ 142.00 | n/a | 01/94 | MI | na | mi | \$125.00 | na | n/a |
| 106 | 03/96 | \$ 123.35 | 4.3% | 04/95 | \$118.00 | 5.1% | 05/94 | \$112.00 | 4.5% | 4.6% |
| 108 | 04/96 | \$ 138.00 | 2.2% | 10/95 | \$135.00 | na | 01/95 | MI | na | 2.2% |
| 112 | 07/95 | \$ 134.00 | 3.0% | 10/93 | \$130.00 | 6.2% | 07/93 | \$122.00 | 1.6% | 3.6% |
| 114 | 04/96 | \$ 137.00 | 2.2% | 11/94 | \$134.00 | 5.0% | 01/94 | \$127.33 | 2.3% | 3.2% |
| 118 | 07/96 | \$ 142.00 | 4.9% | 07/95 | \$135.00 | na | 07/94 | mi | na | 4.9% |
| 120 | 04/96 | \$ 155.00 | 4.5% | 08/95 | \$148.00 | 2.0% | mi | \$145.00 | na | 3.3% |
| 125 | mi | \$ 120.00 | na | mi | mi | na | mi | mi | na | n/a |
| 126 | 01/96 | \$ 129.00 | 8.5% | 01/95 | \$118.00 | 13.6% | 01/94 | \$102.00 | 6.9% | 9.6% |
| 130 | 04/95 | mi | n/a | 07/95 | mi | na | 05/94 | mi | na | n/a |
| 132 | 04/96 | \$ 149.80 | 2.1% | 09/95 | \$146.59 | 3.6% | 10/94 | \$141.24 | 6.8% | 4.2% |
| 134 | 01/96 | \$ 145.52 | 10.0% | 01/95 | \$131.00 | na | 04/93 | MI | na | 10.0% |
| 136 | 01/96 | \$ 146.00 | n/a | 01/94 | MI | na | mi | \$130.00 | na | n/a |
| 140 | 04/96 | \$ 123.59 | 9.1% | 04/94 | \$112.35 | 5.7% | 10/93 | \$105.93 | 6.5% | 7.1% |
| 144 | 07/96 | \$ 165.00 | 6.1% | 01/95 | \$155.00 | 6.8% | mi | \$144.45 | na | 6.4% |
| 146 | 01/96 | \$ 140.00 | 2.1% | 01/95 | \$137.00 | 5.1% | 01/94 | \$130.00 | 7.7% | 5.0% |
| 148 | 01/96 | \$ 151.00 | 4.6% | 10/94 | \$144.00 | 6.7% | 01/93 | \$134.41 | 7.0% | 6.1% |
| 150 | 12/95 | \$ 140.00 | 1.4% | 12/94 | \$138.00 | 6.5% | 12/93 | \$129.00 | 15.5% | 7.8% |
| 156 | 10/94 | \$ 135.00 | n/a | 10/92 | mi | na | mi | mi | na | n/a |
| 158 | 01/96 | \$ 130.00 | 4.6% | 01/95 | \$124.00 | 4.8% | 01/94 | \$118.00 | 5.1% | 4.8% |
| 159 | 01/96 | \$ 136.00 | 2.9% | 01/94 | \$132.00 | 6.5% | 01/93 | \$123.46 | na | 4.7% |
| 166 | 01/96 | \$ 150.00 | 0.1% | 12/95 | \$149.80 | 6.5% | mi | \$140.00 | na | 3.3% |
| 167 | 09/92 | mi | na | mi | mi | na | mi | mi | na | n/a |
| 168 | 03/96 | \$ 131.00 | na | 02/95 | mi | na | 10/93 | mi | na | n/a |
| 172 | 04/96 | \$ 125.00 | 2.4% | 01/95 | \$122.00 | 4.9% | 01/94 | \$116.00 | 2.6% | 3.3% |
| 177 | 01/96 | \$ 137.00 | 2.9% | 01/94 | \$133.00 | 9.6% | 09/93 | \$120.19 | 6.5% | 6.4% |
| 182 | 08/95 | \$ 121.00 | na | 01/95 | MI | na | 07/93 | \$111.00 | 14.4% | 14.4% |
| 186 | 04/96 | \$ 138.50 | 4.7% | 12/94 | \$132.00 | 4.5% | 06/94 | \$126.00 | 4.8% | 4.7% |
| 188 | 07/93 | mi | na | 04/92 | MI | na | 02/91 | mi | na | n/a |
| 190 | 01/96 | MI | na | mi | \$148.00 | na | mi | mi | na | n/a |
| 191 | 01/96 | \$ 124.00 | 3.2% | 01/93 | \$120.00 | na | mi | mi | na | 3.2% |
| 200 | 01/96 | \$ 133.75 | 4.0% | 01/94 | \$128.40 | 6.5% | 09/93 | \$120.00 | 6.7% | 5.7% |
| 202 | 01/96 | \$ 139.10 | 3.8% | 01/94 | \$133.75 | 2.8% | 09/93 | \$130.00 | 3.8% | 3.5% |
| 204 | 01/96 | \$ 103.00 | 2.9% | 03/95 | \$100.00 | 2.0% | 08/94 | \$ 98.00 | 2.0% | 2.3% |
| 206 | 07/95 | \$ 167.00 | na | 07/94 | MI | na | mi | \$144.00 | na | n/a |
| 210 | 09/93 | \$ 140.00 | 10.7% | 04/92 | \$125.00 | 9.6% | 12/90 | \$113.00 | 7.1% | 9.1% |
| 212 | 06/96 | \$ 150.00 | 6.7% | 01/95 | \$140.00 | 7.1% | 04/93 | \$130.00 | 7.7% | 7.2% |
| 216 | 12/95 | \$ 115.00 | 4.3% | 01/95 | \$110.00 | 4.5% | 12/93 | \$105.00 | 9.5% | 6.1% |
| 222 | 05/96 | \$ 140.00 | 9.3% | 10/93 | \$127.00 | 9.4% | 06/92 | \$115.00 | 8.7% | 9.1% |
| 226 | 06/96 | \$ 150.00 | 6.7% | 01/95 | \$140.00 | 7.1% | 04/93 | \$130.00 | 7.7% | 7.2% |
| 230 | 02/96 | \$ 123.95 | 4.8% | 08/95 | \$118.05 | 3.7% | 10/93 | \$113.72 | 9.4% | 6.0% |
| 233 | 04/95 | mi | na | 06/94 | mi | na | 04/93 | mi | na | n/a |
| 234 | 07/96 | \$ 169.00 | 4.7% | 09/95 | \$161.00 | 3.7% | 09/94 | \$155.00 | 5.2% | 4.5% |
| 236 | 07/96 | \$ 141.50 | na | 07/95 | mi | na | 07/94 | mi | na | n/a |
| 238 | 10/95 | \$ 152.00 | 6.6% | 10/94 | \$142.00 | 6.3% | 01/94 | \$133.00 | 6.8% | 6.6% |

Appendix B. Amount of NF Rate Increases (in %) over last 3 Periods

| ID# | Last Increase Date | Curr. Private | | Date Prev Inc | Prev Rate | % Prev Inc | Date | | | Ave. % Inc |
|-----|--------------------|---------------|------------|---------------|-----------|------------|------------|-------------|--------------|------------|
| | | Rate - 7/1/96 | % Curr Inc | | | | Prev Inc 2 | Prev Rate 2 | % Prev Inc 2 | |
| 240 | mi | \$ 145.00 | 4.8% | mi | \$138.00 | 5.8% | mi | \$130.00 | 6.2% | 5.6% |
| 241 | 01/96 | \$ 134.00 | 3.0% | 05/95 | \$130.00 | 7.7% | 09/93 | \$120.00 | 9.2% | 6.6% |
| 242 | 04/96 | MI | na | 09/93 | \$160.00 | 12.5% | 10/92 | \$140.00 | 7.1% | 9.8% |
| 244 | 09/93 | \$ 120.00 | 12.5% | 06/92 | \$105.00 | 4.8% | 07/90 | \$100.00 | 6.0% | 7.8% |
| 246 | 09/95 | \$ 115.00 | 4.3% | 09/94 | \$110.00 | 6.4% | 09/93 | \$103.00 | 9.7% | 6.8% |
| 248 | 10/95 | \$ 152.00 | 4.6% | 01/95 | \$145.00 | 3.4% | 03/93 | \$140.00 | 7.1% | 5.1% |
| 250 | 07/96 | \$ 155.00 | 6.5% | 07/95 | \$145.00 | 3.4% | 07/94 | \$140.00 | 7.1% | 5.7% |
| 251 | 07/96 | \$ 170.00 | 5.9% | mi | \$160.00 | na | mi | mi | na | 5.9% |
| 252 | 07/96 | \$ 155.00 | 6.5% | 07/95 | \$145.00 | 3.4% | 07/94 | \$140.00 | 7.1% | 5.7% |
| 253 | 07/96 | \$ 165.00 | 6.1% | 07/95 | \$155.00 | 3.2% | 07/94 | \$150.00 | 6.7% | 5.3% |
| 254 | 07/96 | \$ 170.00 | 5.9% | mi | \$160.00 | na | mi | mi | na | 5.9% |
| 255 | 09/95 | \$ 143.00 | na | 09/94 | mi | na | 09/93 | mi | na | n/a |
| 256 | 08/93 | \$ 125.00 | na | 10/92 | mi | na | 12/91 | mi | na | n/a |
| 257 | 01/96 | \$ 135.00 | na | 03/95 | mi | na | 01/94 | mi | na | n/a |
| 258 | 11/94 | \$ 125.00 | 12.0% | 09/93 | \$110.00 | 13.6% | mi | \$ 95.00 | na | 12.8% |
| 262 | 01/96 | \$ 132.00 | 5.3% | 01/95 | \$125.00 | 5.6% | 01/94 | \$118.00 | na | 5.5% |
| 264 | 01/96 | \$ 129.00 | na | 01/95 | mi | na | 01/94 | mi | na | 0.0% |
| 266 | 01/96 | \$ 145.00 | na | 01/94 | MI | na | mi | \$130.00 | na | 0.0% |
| 267 | 05/96 | \$ 133.00 | 10.7% | 09/93 | \$118.75 | 8.0% | 04/91 | \$109.20 | 3.8% | 7.5% |
| 268 | 02/96 | \$ 150.00 | 10.0% | 03/95 | \$135.00 | 11.1% | 09/93 | \$120.00 | 8.3% | 9.8% |
| 269 | 07/94 | mi | na | 07/93 | mi | na | 07/92 | mi | na | 0.0% |
| 270 | 07/96 | \$ 142.00 | 11.3% | 09/93 | \$126.00 | 8.7% | 04/91 | \$115.00 | 8.7% | 9.6% |
| 272 | 04/96 | \$ 148.00 | 4.1% | 07/95 | \$142.00 | 2.8% | 07/94 | \$138.00 | 3.6% | 3.5% |
| 274 | 01/96 | \$ 144.00 | 3.5% | 01/95 | \$139.00 | 3.3% | 01/94 | \$134.36 | 0.4% | 2.4% |
| 277 | 01/96 | \$ 143.00 | 4.9% | 01/94 | \$136.00 | 4.8% | 09/93 | \$129.48 | 5.1% | 4.9% |
| 278 | 10/95 | \$ 124.00 | 4.0% | 10/94 | \$119.00 | 5.0% | 09/93 | \$113.00 | 11.5% | 6.9% |
| 280 | 01/96 | \$ 107.50 | 7.4% | 01/95 | \$ 99.50 | 5.0% | 01/94 | \$ 94.50 | 4.2% | 5.6% |
| 282 | 10/94 | \$ 160.50 | 6.0% | 12/93 | \$150.87 | na | 10/92 | MI | na | 6.0% |
| 288 | 11/94 | MI | na | 06/93 | \$105.00 | 4.8% | 03/93 | \$100.00 | 6.0% | 5.4% |
| 290 | 01/96 | \$ 140.00 | 2.1% | 01/95 | \$137.00 | 5.1% | 09/93 | \$130.00 | 7.7% | 5.0% |
| 296 | 06/93 | \$ 125.00 | 12.0% | mi | \$110.00 | na | mi | mi | na | 12.0% |
| 298 | 11/94 | \$ 155.15 | 6.5% | mi | \$145.00 | na | mi | mi | na | 6.5% |
| 300 | 01/96 | \$ 132.00 | na | 01/95 | mi | na | 01/94 | mi | na | n/a |
| 301 | 07/95 | \$ 119.00 | 5.0% | 11/93 | \$113.00 | 15.9% | 07/92 | \$ 95.00 | 0.0% | 7.0% |
| 302 | 04/96 | \$ 148.50 | 3.0% | 07/95 | \$144.00 | 2.8% | 07/94 | \$140.00 | 6.4% | 4.1% |
| 307 | 01/95 | \$ 126.00 | 4.8% | 09/93 | \$120.00 | na | 02/93 | mi | na | 4.8% |
| 308 | 11/95 | \$ 120.00 | 2.5% | 11/93 | \$117.00 | 10.3% | 02/93 | \$105.00 | 5.7% | 6.2% |
| 310 | 07/96 | \$ 128.40 | 2.6% | 08/94 | \$125.00 | 4.0% | 09/93 | \$120.00 | 4.2% | 3.6% |
| 312 | 08/95 | \$ 155.50 | 3.5% | 08/94 | \$150.00 | 3.3% | 08/93 | \$145.00 | 6.9% | 4.6% |
| 314 | mi | \$ 120.00 | na | mi | mi | na | mi | mi | na | n/a |
| 316 | 07/93 | \$ 129.36 | 4.0% | mi | \$124.19 | na | mi | mi | na | 1.3% |
| 319 | 01/96 | \$ 128.00 | 3.1% | 01/94 | \$124.00 | na | mi | mi | na | 3.1% |
| 320 | 11/95 | \$ 130.00 | 3.8% | 06/92 | \$125.00 | 8.0% | mi | \$115.00 | na | 5.9% |
| 322 | 10/94 | \$ 155.00 | 3.2% | 09/93 | \$150.00 | 8.0% | 08/93 | \$138.00 | 5.1% | 5.4% |
| 324 | 06/95 | MI | na | 09/93 | \$125.00 | na | mi | mi | na | n/a |

Appendix B. Amount of NF Rate Increases (in %) over last 3 Periods

| ID# | Last Increase Date | Curr. Private Rate - 7/1/96 | % Curr Inc | Date Prev Inc | Prev Rate | % Prev Inc | Date Prev Inc 2 | Prev Rate 2 | % Prev Inc 2 | Ave. % Inc |
|-----|--------------------|-----------------------------|------------|---------------|-----------|------------|-----------------|-------------|--------------|------------|
| 326 | 01/96 | \$ 131.00 | 3.8% | 01/95 | \$126.00 | 4.0% | 07/93 | \$121.00 | 7.4% | 5.1% |
| 330 | 01/96 | \$ 137.00 | 2.9% | 01/94 | \$133.00 | 2.7% | 07/93 | \$129.44 | 6.2% | 3.9% |
| 331 | 01/96 | \$ 137.55 | 4.8% | 01/94 | \$131.00 | na | 09/93 | mi | na | 4.8% |
| 332 | 11/95 | \$ 150.00 | 3.3% | 09/94 | \$145.00 | 0.9% | 11/93 | \$143.65 | 9.5% | 4.6% |
| 333 | 02/95 | \$ 155.15 | 9.8% | 02/94 | \$140.00 | 3.6% | 01/93 | \$135.00 | 3.7% | 5.7% |
| 334 | 01/96 | \$ 133.00 | 4.5% | mi | \$127.00 | na | mi | mi | na | 4.5% |
| 340 | 07/96 | MI | na | 06/96 | \$115.38 | 0.4% | 05/96 | \$114.92 | 0.5% | 0.4% |
| 343 | 03/96 | \$ 155.00 | 3.2% | 02/95 | \$150.00 | 6.7% | mi | \$140.00 | na | 4.9% |
| 344 | 09/95 | \$ 144.00 | na | 09/94 | mi | na | 10/93 | mi | na | n/a |
| 346 | mi | mi | na | mi | mi | na | mi | mi | na | n/a |
| 348 | 01/95 | \$ 114.00 | na | 09/93 | mi | na | mi | mi | na | n/a |
| 350 | 07/95 | MI | na | 07/94 | \$140.00 | 10.7% | 07/93 | \$125.00 | 8.0% | 9.4% |
| 352 | 10/94 | \$ 139.00 | na | 09/93 | MI | na | 01/93 | \$115.00 | 8.7% | 8.7% |
| 354 | 04/96 | \$ 149.00 | 2.7% | 08/95 | \$145.00 | 4.1% | 09/94 | \$139.00 | 6.8% | 4.6% |

SUMMARY STATISTICS

| Statistic | Curr. Private Rate - 7/1/96 | % Curr Inc | Prev Rate | % Prev Inc | Prev Rate 2 | % Prev Inc 2 | Ave. % Inc |
|-----------|-----------------------------|------------|-----------|------------|-------------|--------------|------------|
| Count | 92 | 74 | 80 | 64 | 70 | 58 | 83 |
| Mean | \$ 138.66 | 5.2% | \$132.36 | 5.9% | \$124.29 | 6.4% | 5.6% |
| Median | \$ 138.75 | 4.6% | \$133.00 | 5.1% | \$125.50 | 6.7% | 5.4% |
| Mode | \$ 155.00 | 2.1% | \$145.00 | 3.4% | \$130.00 | 7.7% | 0.0% |
| High | \$ 170.00 | 12.5% | \$161.00 | 15.9% | \$155.00 | 15.5% | 14.4% |
| Low | \$ 103.00 | 0.1% | \$ 99.50 | 0.4% | \$ 94.50 | 0.0% | 0.0% |
| Range | \$ 67.00 | 12.4% | \$ 61.50 | 15.5% | \$ 60.50 | 15.5% | 14.4% |
| Std. Dev | \$ 14.34 | 2.8% | \$ 14.76 | 3.1% | \$ 14.79 | 2.9% | 2.7% |

**Appendix C: Elapsed Time (in Months) From NF FY End to Last Rate Increase;
Average Elapsed Time between Rate Increases**

| ID# | FY End | Date Last Increase | Elapsed Months from FY End to Last Increase | Date Previous Increase | Elapsed Months from Last to Previous | Date Previous Increase 2 | Elapsed Months from Previous Increase to Previous Increase 2 | Average Elapsed Months between Rate Increases |
|-----|----------|--------------------|---|------------------------|--------------------------------------|--------------------------|--|---|
| 100 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | mi | n/a | n/a |
| 106 | 12/31/95 | 03/96 | 2.0 | 04/95 | 11.2 | 05/94 | 11.2 | 11.2 |
| 108 | 12/31/95 | 04/96 | 3.1 | 10/95 | 6.1 | 01/95 | 9.0 | 7.5 |
| 112 | 6/30/96 | 07/95 | -12.2 | 10/93 | 21.3 | 07/93 | 3.1 | 12.2 |
| 114 | 12/31/95 | 04/96 | 3.1 | 11/94 | 17.2 | 01/94 | 10.1 | 13.7 |
| 118 | 6/30/96 | 07/96 | 0.0 | 07/95 | 12.2 | 07/94 | 12.2 | 12.2 |
| 120 | 12/31/95 | 04/96 | 3.1 | 08/95 | 8.1 | mi | n/a | n/a |
| 125 | 6/30/96 | mi | n/a | mi | n/a | mi | n/a | n/a |
| 126 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 130 | 12/31/95 | 04/95 | -9.1 | 07/95 | -3.0 | 05/94 | 14.2 | 5.6 |
| 132 | 12/31/95 | 04/96 | 3.1 | 09/95 | 7.1 | 10/94 | 11.2 | 9.1 |
| 134 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 04/93 | 21.3 | 16.8 |
| 136 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | mi | n/a | n/a |
| 140 | 3/31/96 | 04/96 | 0.5 | 04/94 | 24.4 | 10/93 | 6.5 | 15.4 |
| 144 | 12/31/95 | 07/96 | 6.1 | 01/95 | 18.2 | mi | n/a | n/a |
| 146 | 9/30/95 | 01/96 | 3.1 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 148 | 9/30/95 | 01/96 | 3.1 | 10/94 | 15.2 | 01/93 | 21.3 | 18.3 |
| 150 | 8/31/95 | 12/95 | 4.1 | 12/94 | 12.2 | 12/93 | 12.2 | 12.2 |
| 156 | 12/31/95 | 10/94 | -15.2 | 10/92 | 24.3 | mi | n/a | n/a |
| 158 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 159 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 01/93 | 12.2 | 18.3 |
| 166 | 9/30/95 | 01/96 | 3.1 | 12/95 | 1.0 | mi | n/a | n/a |
| 167 | 12/31/95 | 09/92 | -40.5 | mi | n/a | mi | n/a | n/a |
| 168 | 12/31/95 | 03/96 | 2.0 | 02/95 | 13.1 | 10/93 | 16.3 | 14.7 |
| 172 | 12/31/95 | 04/96 | 3.1 | 01/95 | 15.2 | 01/94 | 12.2 | 13.7 |
| 177 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 09/93 | 4.1 | 14.2 |
| 182 | 12/31/95 | 08/95 | -5.1 | 01/95 | 7.1 | 07/93 | 18.3 | 12.7 |
| 186 | 12/31/95 | 04/96 | 3.1 | 12/94 | 16.2 | 06/94 | 6.0 | 11.1 |
| 188 | 12/31/95 | 07/93 | -30.4 | 04/92 | 15.2 | 02/91 | 14.2 | 14.7 |
| 190 | 12/31/95 | 01/96 | 0.0 | mi | n/a | mi | n/a | n/a |
| 191 | 12/31/95 | 01/96 | 0.0 | 01/93 | 36.5 | mi | n/a | n/a |
| 200 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 09/93 | 4.1 | 14.2 |
| 202 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 09/93 | 4.1 | 14.2 |
| 204 | 12/31/95 | 01/96 | 0.0 | 03/95 | 10.2 | 08/94 | 7.1 | 8.6 |
| 206 | 9/30/95 | 07/95 | -2.6 | 07/94 | 12.6 | mi | n/a | n/a |
| 210 | 6/30/96 | 09/93 | -34.4 | 04/92 | 17.3 | 12/90 | 15.2 | 16.3 |
| 212 | 12/31/95 | 06/96 | 5.1 | 01/95 | 17.2 | 04/93 | 21.3 | 19.3 |
| 216 | 9/30/95 | 12/95 | 2.1 | 01/95 | 11.1 | 12/93 | 13.2 | 12.2 |
| 222 | 5/31/96 | 05/96 | -1.0 | 10/93 | 31.4 | 06/92 | 16.2 | 23.8 |

**Appendix C: Elapsed Time (in Months) From NF FY End to Last Rate Increase;
Average Elapsed Time between Rate Increases**

| ID# | FY End | Date Last Increase | Elapsed Months from FY End to Last Increase | Date Previous Increase | Elapsed Months from Last Increase to Previous Increase | Date Previous Increase 2 | Elapsed Months from Previous Increase to Previous Increase 2 | Average Elapsed Months between Rate Increases |
|-----|----------|--------------------|---|------------------------|--|--------------------------|--|---|
| | | | End to Last Increase | | from Last Increase to Previous Increase | | Previous Increase to Previous Increase 2 | |
| 226 | 9/30/95 | 06/96 | 8.2 | 01/95 | 17.2 | 04/93 | 21.3 | 19.3 |
| 230 | 6/30/96 | 02/96 | -5.0 | 08/95 | 6.1 | 10/93 | 22.3 | 14.2 |
| 233 | 3/30/96 | 04/95 | -11.6 | 06/94 | 10.5 | 04/93 | 14.3 | 12.4 |
| 234 | 4/30/96 | 07/96 | 2.1 | 09/95 | 10.1 | 09/94 | 12.2 | 11.2 |
| 236 | 6/30/96 | 07/96 | 0.0 | 07/95 | 12.2 | 07/94 | 12.2 | 12.2 |
| 238 | 12/31/95 | 10/95 | -3.0 | 10/94 | 12.2 | 01/94 | 9.1 | 10.6 |
| 240 | 3/31/96 | mi | n/a | mi | n/a | mi | n/a | n/a |
| 241 | 12/31/95 | 01/96 | 0.0 | 05/95 | 8.2 | 09/93 | 20.2 | 14.2 |
| 242 | 6/30/96 | 04/96 | -3.0 | 09/93 | 31.4 | 10/92 | 11.2 | 21.3 |
| 244 | 12/31/95 | 09/93 | -28.4 | 06/92 | 15.2 | 07/90 | 23.4 | 19.3 |
| 246 | 6/30/96 | 09/95 | -10.1 | 09/94 | 12.2 | 09/93 | 12.2 | 12.2 |
| 248 | 12/31/95 | 10/95 | -3.0 | 01/95 | 9.1 | 03/93 | 22.4 | 15.7 |
| 250 | 6/30/96 | 07/96 | 0.0 | 07/95 | 12.2 | 07/94 | 12.2 | 12.2 |
| 251 | 6/30/96 | 07/96 | 0.0 | mi | n/a | mi | n/a | n/a |
| 252 | 6/30/96 | 07/96 | 0.0 | 07/95 | 12.2 | 07/94 | 12.2 | 12.2 |
| 253 | 6/30/96 | 07/96 | 0.0 | 07/95 | 12.2 | 07/94 | 12.2 | 12.2 |
| 254 | 6/30/96 | 07/96 | 0.0 | mi | n/a | mi | n/a | n/a |
| 255 | 12/31/95 | 09/95 | -4.0 | 09/94 | 12.2 | 09/93 | 12.2 | 12.2 |
| 256 | 12/31/95 | 08/93 | -29.4 | 10/92 | 10.1 | 12/91 | 10.2 | 10.2 |
| 257 | 12/31/95 | 01/96 | 0.0 | 03/95 | 10.2 | 01/94 | 14.1 | 12.2 |
| 258 | 9/30/95 | 11/94 | -11.1 | 09/93 | 14.2 | mi | n/a | n/a |
| 262 | 9/30/95 | 01/96 | 3.1 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 264 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 266 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | mi | n/a | n/a |
| 267 | 12/31/95 | 05/96 | 4.1 | 09/93 | 32.4 | 04/91 | 29.5 | 31.0 |
| 268 | 12/31/95 | 02/96 | 1.1 | 03/95 | 11.2 | 09/93 | 18.2 | 14.7 |
| 269 | 6/30/96 | 07/94 | -24.3 | 07/93 | 12.2 | 07/92 | 12.2 | 12.2 |
| 270 | 6/30/96 | 07/96 | 0.0 | 09/93 | 34.5 | 04/91 | 29.5 | 32.0 |
| 272 | 12/31/95 | 04/96 | 3.1 | 07/95 | 9.2 | 07/94 | 12.2 | 10.7 |
| 274 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 277 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 09/93 | 4.1 | 14.2 |
| 278 | 12/31/95 | 10/95 | -3.0 | 10/94 | 12.2 | 09/93 | 13.2 | 12.7 |
| 280 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |
| 282 | 9/30/95 | 10/94 | -12.1 | 12/93 | 10.1 | 10/92 | 14.2 | 12.2 |
| 288 | 12/31/95 | 11/94 | -14.2 | 06/93 | 17.3 | 03/93 | 3.1 | 10.2 |
| 290 | 9/30/95 | 01/96 | 3.1 | 01/95 | 12.2 | 09/93 | 16.2 | 14.2 |
| 296 | 12/31/95 | 06/93 | -30.9 | mi | n/a | mi | n/a | n/a |
| 298 | 12/31/95 | 11/94 | -14.2 | mi | n/a | mi | n/a | n/a |
| 300 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 01/94 | 12.2 | 12.2 |

**Appendix C: Elapsed Time (in Months) From NF FY End to Last Rate Increase;
Average Elapsed Time between Rate Increases**

| ID# | FY End | Date Last Increase | Elapsed Months from FY End to Last Increase | Date Previous Increase | Elapsed Months from Last Previous Increase to Previous Increase | Date Previous Increase 2 | Elapsed Months from Previous Increase 2 to Previous Increase 2 | Average Elapsed Months between Rate Increases |
|-----|----------|--------------------|---|------------------------|---|--------------------------|--|---|
| 301 | 6/30/96 | 07/95 | -12.2 | 11/93 | 20.2 | 07/92 | 16.3 | 18.3 |
| 302 | 12/31/95 | 04/96 | 3.1 | 07/95 | 9.2 | 07/94 | 12.2 | 10.7 |
| 307 | 7/31/95 | 01/95 | -7.0 | 09/93 | 16.2 | 02/93 | 7.1 | 11.7 |
| 308 | 11/30/95 | 11/95 | 0.0 | 11/93 | 24.3 | 02/93 | 10.1 | 17.2 |
| 310 | 6/30/96 | 07/96 | 0.0 | 08/94 | 23.3 | 09/93 | 11.1 | 17.2 |
| 312 | 6/30/96 | 08/95 | -11.1 | 08/94 | 12.2 | 08/93 | 12.2 | 12.2 |
| 314 | 12/31/95 | mi | n/a | mi | n/a | mi | n/a | n/a |
| 316 | 12/31/95 | 07/93 | -30.4 | mi | n/a | mi | n/a | n/a |
| 319 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | mi | n/a | n/a |
| 320 | 12/31/95 | 11/95 | -2.0 | 06/92 | 41.6 | mi | n/a | n/a |
| 322 | 12/31/95 | 10/94 | -15.2 | 09/93 | 13.2 | 08/93 | 1.0 | 7.1 |
| 324 | 12/31/95 | 06/95 | -7.1 | 09/93 | 21.3 | mi | n/a | n/a |
| 326 | 12/31/95 | 01/96 | 0.0 | 01/95 | 12.2 | 07/93 | 18.3 | 15.2 |
| 330 | 12/31/95 | 01/96 | -0.0 | 01/94 | 24.3 | 07/93 | 6.1 | 15.2 |
| 331 | 12/31/95 | 01/96 | 0.0 | 01/94 | 24.3 | 09/93 | 4.1 | 14.2 |
| 332 | 12/31/95 | 11/95 | -2.0 | 09/94 | 14.2 | 11/93 | 10.1 | 12.2 |
| 333 | 12/31/95 | 02/95 | -11.1 | 02/94 | 12.2 | 01/93 | 13.2 | 12.7 |
| 334 | 12/31/95 | 01/96 | 0.0 | mi | n/a | mi | n/a | n/a |
| 340 | 12/31/95 | 07/96 | 6.1 | 06/96 | 1.0 | 05/96 | 1.0 | 1.0 |
| 343 | 12/31/95 | 03/96 | 2.0 | 02/95 | 12.5 | mi | n/a | n/a |
| 344 | 12/31/95 | 09/95 | -4.0 | 09/94 | 12.2 | 10/93 | 11.2 | 11.7 |
| 346 | 6/30/96 | mi | n/a | mi | n/a | mi | n/a | n/a |
| 348 | 12/31/95 | 01/95 | -12.1 | 09/93 | 16.2 | mi | n/a | n/a |
| 350 | 10/31/95 | 07/95 | -4.1 | 07/94 | 12.2 | 07/93 | 12.2 | 12.2 |
| 352 | 12/31/95 | 10/94 | -15.2 | 09/93 | 13.2 | 01/93 | 8.1 | 10.6 |
| 354 | 12/31/95 | 04/96 | 3.1 | 08/95 | 8.1 | 09/94 | 11.1 | 9.6 |

**Appendix C: Elapsed Time (in Months) From NF FY End to Last Rate Increase;
Average Elapsed Time between Rate Increases**

| Statistic | Elapsed Months from FY End to Last Increase | Elapsed Months from Last to Previous | Elapsed Months from Previous Increase 1 to Previous Increase 2 | Average Elapsed Months between Rate Increases |
|-----------|---|--------------------------------------|--|---|
| Count | 100 | 92 | 77 | 77 |
| Mean | -4.0 | 15.5 | 12.5 | 13.6 |
| Median | 0.0 | 12.2 | 12.2 | 12.2 |
| Mode | 0.0 | 12.2 | 12.2 | 12.2 |
| High | 8.2 | 41.6 | 29.5 | 32.0 |
| Low | -40.5 | -3.0 | 1.0 | 1.0 |
| Range | 48.7 | 44.6 | 28.4 | 31.0 |
| Std. Dev | 9.7 | 7.7 | 5.7 | 4.5 |

Appendix D. Elements of Case Mix Reimbursement

Table 1, Appendix D: RUG Related Information

| RUG # | RUG NAME | Medicare Wt. | Medicaid Wt. | RN Mins. | LPN Mins. | CNA Mins. |
|-------|--------------------------|--------------|--------------|----------|-----------|-----------|
| 1 | RVC - REHAB VERY HI | 2.08 | 2.171 | 115 | 53 | 195 |
| 2 | RVB - REHAB VERY HI | 1.53 | 1.605 | 67 | 46 | 168 |
| 3 | RVA - REHAB VERY HI | 1.37 | 1.427 | 58 | 37 | 158 |
| 4 | RHD - REHAB HI | 1.94 | 2.022 | 92 | 65 | 187 |
| 5 | RHC - REHAB HI | 1.55 | 1.623 | 72 | 37 | 176 |
| 6 | RHB - REHAB HI | 1.43 | 1.491 | 67 | 34 | 160 |
| 7 | RHA - REHAB HI | 1.3 | 1.35 | 57 | 36 | 144 |
| 8 | RMC - REHAB MED | 1.81 | 1.886 | 85 | 68 | 165 |
| 9 | RMB - REHAB MED | 1.36 | 1.426 | 55 | 42 | 156 |
| 10 | RMA - REHAB MED | 1.28 | 1.337 | 61 | 31 | 141 |
| 11 | RLB - REHAB LOW | 1.29 | 1.35 | 48 | 34 | 164 |
| 12 | RLA - REHAB LOW | 1.14 | 1.202 | 39 | 41 | 137 |
| 13 | SE3 - EXTENSIVE | 3.85 | 3.968 | 248 | 208 | 121 |
| 14 | SE2 - EXTENSIVE | 2.32 | 2.424 | 103 | 98 | 208 |
| 15 | SE1 - EXTENSIVE | 1.6 | 1.673 | 56 | 69 | 170 |
| 16 | SSC - SPECIAL CARE | 1.46 | 1.534 | 1 | 64 | 178 |
| 17 | SSB - SPECIAL CARE | 1.31 | 1.375 | 34 | 59 | 159 |
| 18 | SSA - SPECIAL CARE | 1.22 | 1.279 | 1 | 50 | 143 |
| 19 | CD2 - CLIN COMPLEX | 1.27 | 1.356 | 32 | 41 | 185 |
| 20 | CD1 - CLIN COMPLEX | 1.25 | 1.323 | 27 | 39 | 190 |
| 21 | CC2 - CLIN COMPLEX | 1.13 | 1.193 | 26 | 38 | 164 |
| 22 | CC1 - CLIN COMPLEX | 1.07 | 1.128 | 23 | 36 | 158 |
| 23 | CB2 - CLIN COMPLEX | 1.06 | 1.127 | 29 | 37 | 145 |
| 24 | CB1 - CLIN COMPLEX | 0.94 | 0.996 | 26 | 33 | 127 |
| 25 | CA2 - CLIN COMPLEX | 0.91 | 0.958 | 29 | 45 | 95 |
| 26 | CA1 - CLIN COMPLEX | 0.77 | 0.799 | 22 | 35 | 87 |
| 27 | IB2 - COG IMPAIRED | 0.98 | 1.021 | 21 | 33 | 142 |
| 28 | IB1 - COG IMPAIRED | 0.88 | 0.919 | 18 | 30 | 129 |
| 29 | IA2 - COG IMPAIRED | 0.75 | 0.794 | 19 | 36 | 90 |
| 30 | IA1 - COG IMPAIRED | 0.66 | 0.688 | 15 | 29 | 84 |
| 31 | BB2 - BEHAVIOR PROBLEM | 0.97 | 1.021 | 26 | 26 | 143 |
| 32 | BB1 - BEHAVIOR PROBLEM | 0.86 | 0.9 | 19 | 32 | 120 |
| 33 | BA2 - BEHAVIOR PROBLEM | 0.69 | 0.715 | 17 | 34 | 79 |
| 34 | BA1 - BEHAVIOR PROBLEM | 0.58 | 0.61 | 15 | 26 | 71 |
| 35 | PE2 - PHYSICAL FUNCTIONS | 1.08 | 1.145 | 22 | 27 | 177 |
| 36 | PE1 - PHYSICAL FUNCTIONS | 1.04 | 1.099 | 16 | 33 | 169 |
| 37 | PD2 - PHYSICAL FUNCTIONS | 1.01 | 1.076 | 19 | 29 | 164 |
| 38 | PD1 - PHYSICAL FUNCTIONS | 0.95 | 1.008 | 16 | 32 | 150 |
| 39 | PC2 - PHYSICAL FUNCTIONS | 0.87 | 0.918 | 21 | 24 | 132 |
| 40 | PC1 - PHYSICAL FUNCTIONS | 0.85 | 0.896 | 19 | 32 | 119 |
| 41 | PB2 - PHYSICAL FUNCTIONS | 0.76 | 0.807 | 16 | 23 | 118 |
| 42 | PB1 - PHYSICAL FUNCTIONS | 0.68 | 0.716 | 16 | 28 | 90 |
| 43 | PA2 - PHYSICAL FUNCTIONS | 0.65 | 0.686 | 19 | 25 | 82 |
| 44 | PA1 - PHYSICAL FUNCTIONS | 0.53 | 0.563 | 13 | 24 | 67 |

Appendix D. Elements of Case Mix Reimbursement

Table 2, Appendix D: Count of Residents by RUG Group over a 12 Month Period

| RUG ID | Jul-95 | Aug-95 | Sep-95 | Oct-95 | Nov-95 | Dec-95 | Jan-96 | Feb-96 | Mar-96 | Apr-96 | May-96 | Jun-96 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 1 | 1 |
| 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 3 | 3 | 2 | 0 |
| 9 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 5 | 3 | 2 | 1 |
| 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 1 | 4 | 3 | 3 | 1 | 2 | 1 | 1 | 0 | -1 | 1 | 2 |
| 16 | 2 | 1 | 0 | 1 | 2 | 1 | 0 | 0 | 1 | 2 | 4 | 4 |
| 17 | 4 | 4 | 2 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 3 |
| 18 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 4 | 2 | 2 | 4 | 5 |
| 19 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 3 | 2 | 2 | 2 | 3 |
| 20 | 5 | 4 | 5 | 7 | 6 | 4 | 5 | 6 | 6 | 3 | 3 | 1 |
| 21 | 6 | 8 | 12 | 10 | 8 | 8 | 8 | 6 | 5 | 7 | 7 | 6 |
| 22 | 15 | 13 | 16 | 16 | 19 | 18 | 13 | 16 | 17 | 21 | 19 | 18 |
| 23 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 |
| 24 | 5 | 5 | 3 | 4 | 4 | 4 | 6 | 4 | 2 | 2 | 2 | 4 |
| 25 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 |
| 26 | 3 | 4 | 5 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 3 |
| 27 | 4 | 6 | 5 | 5 | 5 | 6 | 4 | 3 | 2 | 2 | 1 | 0 |
| 28 | 5 | 4 | 3 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 2 | 2 |
| 29 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 |
| 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 35 | 12 | 12 | 12 | 9 | 7 | 7 | 8 | 6 | 6 | 8 | 11 | 14 |
| 36 | 6 | 6 | 6 | 6 | 5 | 7 | 6 | 8 | 9 | 8 | 7 | 10 |
| 37 | 12 | 10 | 12 | 12 | 13 | 11 | 9 | 9 | 10 | 11 | 13 | 9 |
| 38 | 12 | 12 | 10 | 11 | 9 | 10 | 16 | 16 | 15 | 10 | 9 | 7 |
| 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 2 | 1 | 1 | 2 | 3 | 4 | 1 | 1 | 1 | 1 | 1 | 3 |
| 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 3 |
| 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 7 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 6 | 6 | 7 | 5 |
| Total | 112 | 110 | 109 | 108 | 106 | 108 | 109 | 112 | 108 | 109 | 109 | 109 |

Appendix D. Elements of Case Mix Reimbursement

Table 3, Appendix D: Computation of Case Mix Index

| ID # | Jul-95 | Aug-95 | Sep-95 | Oct-95 | Nov-95 | Dec-95 | Jan-96 | Feb-96 | Mar-96 | Apr-96 | May-96 | Jun-96 |
|-------|---------|---------|---------|---------|--------|---------|---------|--------|--------|--------|---------|---------|
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 | 0 | 1.427 | 2.854 | 0 | 0 | 0 | 0 | 0 |
| 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.022 | 2.022 | 2.022 | 2.022 |
| 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.623 | 3.246 | 1.623 | 1.623 |
| 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1.491 | 0 | 0 | 0 | 0 | 0 |
| 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 0 | 0 | 0 | 0 | 0 | 0 | 3.772 | 3.772 | 5.658 | 5.658 | 3.772 | 0 |
| 9 | 0 | 0 | 0 | 0 | 0 | 2.852 | 5.704 | 8.556 | 7.13 | 4.278 | 2.852 | 1.426 |
| 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.337 | 0 | 0 | 0 | 0 |
| 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 1.673 | 6.692 | 5.019 | 5.019 | 1.673 | 3.346 | 1.673 | 1.673 | 0 | 1.673 | 1.673 | 3.346 |
| 16 | 3.068 | 1.534 | 0 | 1.534 | 3.068 | 1.534 | 0 | 0 | 1.534 | 3.068 | 6.136 | 6.136 |
| 17 | 5.5 | 5.5 | 2.75 | 4.125 | 5.5 | 6.875 | 5.5 | 5.5 | 5.5 | 5.5 | 2.75 | 4.125 |
| 18 | 3.837 | 3.837 | 5.116 | 3.837 | 3.837 | 3.837 | 2.558 | 5.116 | 2.558 | 2.558 | 5.116 | 6.395 |
| 19 | 0 | 0 | 0 | 0 | 0 | 2.712 | 2.712 | 4.068 | 2.712 | 2.712 | 2.712 | 4.068 |
| 20 | 6.615 | 5.292 | 6.615 | 9.261 | 7.938 | 5.292 | 6.615 | 7.938 | 7.938 | 3.969 | 3.969 | 1.323 |
| 21 | 7.158 | 9.544 | 14.316 | 11.93 | 9.544 | 9.544 | 9.544 | 7.158 | 5.965 | 8.351 | 8.351 | 7.158 |
| 22 | 16.92 | 14.664 | 18.048 | 18.048 | 21.432 | 20.304 | 14.664 | 18.048 | 19.176 | 23.688 | 21.432 | 20.304 |
| 23 | 2.254 | 2.254 | 2.254 | 1.127 | 2.254 | 1.127 | 2.254 | 1.127 | 1.127 | 1.127 | 1.127 | 2.254 |
| 24 | 4.98 | 4.98 | 2.988 | 3.984 | 3.984 | 3.984 | 5.976 | 3.984 | 1.992 | 1.992 | 1.992 | 3.984 |
| 25 | 1.916 | 1.916 | 1.916 | 1.916 | 1.916 | 0.958 | 0.958 | 1.916 | 0.958 | 1.916 | 1.916 | 1.916 |
| 26 | 2.397 | 3.196 | 3.995 | 2.397 | 2.397 | 1.598 | 2.397 | 2.397 | 1.598 | 1.598 | 1.598 | 2.397 |
| 27 | 4.084 | 6.126 | 5.105 | 5.105 | 5.105 | 6.126 | 4.084 | 3.063 | 2.042 | 2.042 | 1.021 | 0 |
| 28 | 4.595 | 3.676 | 2.757 | 3.676 | 3.676 | 1.838 | 1.838 | 2.757 | 2.757 | 1.838 | 1.838 | 1.838 |
| 29 | 0.794 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 0 | 0.688 | 0.688 | 0.688 | 0 | 0 | 0 | 0 | 0.688 | 0.688 | 0.688 | 0 |
| 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 0.61 | 0.61 | 0 | 0 | 0 | 0.61 | 0.61 | 0 | 0 | 0 | 0 | 0 |
| 35 | 13.74 | 13.74 | 13.74 | 10.305 | 8.015 | 8.015 | 9.16 | 6.87 | 6.87 | 9.16 | 12.595 | 16.03 |
| 36 | 6.594 | 6.594 | 6.594 | 6.594 | 5.495 | 7.693 | 6.594 | 8.792 | 9.891 | 8.792 | 7.693 | 10.99 |
| 37 | 12.912 | 10.76 | 12.912 | 12.912 | 13.988 | 11.836 | 9.684 | 9.684 | 10.76 | 11.836 | 13.988 | 9.684 |
| 38 | 12.096 | 12.096 | 10.08 | 11.088 | 9.072 | 10.08 | 16.128 | 16.128 | 15.12 | 10.08 | 9.072 | 7.056 |
| 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 1.792 | 0.896 | 0.896 | 1.792 | 2.688 | 3.584 | 0.896 | 0.896 | 0.896 | 0.896 | 0.896 | 2.688 |
| 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 0.716 | 0.716 | 0 | 0.716 | 0.716 | 0.716 | 0.716 | 1.432 | 1.432 | 1.432 | 1.432 | 2.148 |
| 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 3.941 | 2.815 | 2.252 | 1.689 | 2.252 | 2.815 | 2.815 | 2.815 | 3.378 | 3.378 | 3.941 | 2.815 |
| Total | 119.092 | 119.026 | 118.941 | 118.643 | 115.45 | 118.703 | 121.197 | 125.03 | 121.33 | 123.5 | 122.205 | 121.726 |
| N | 112 | 110 | 109 | 108 | 106 | 108 | 109 | 112 | 108 | 109 | 109 | 109 |
| CMI | 1.063 | 1.082 | 1.091 | 1.099 | 1.089 | 1.099 | 1.112 | 1.116 | 1.123 | 1.133 | 1.121 | 1.117 |

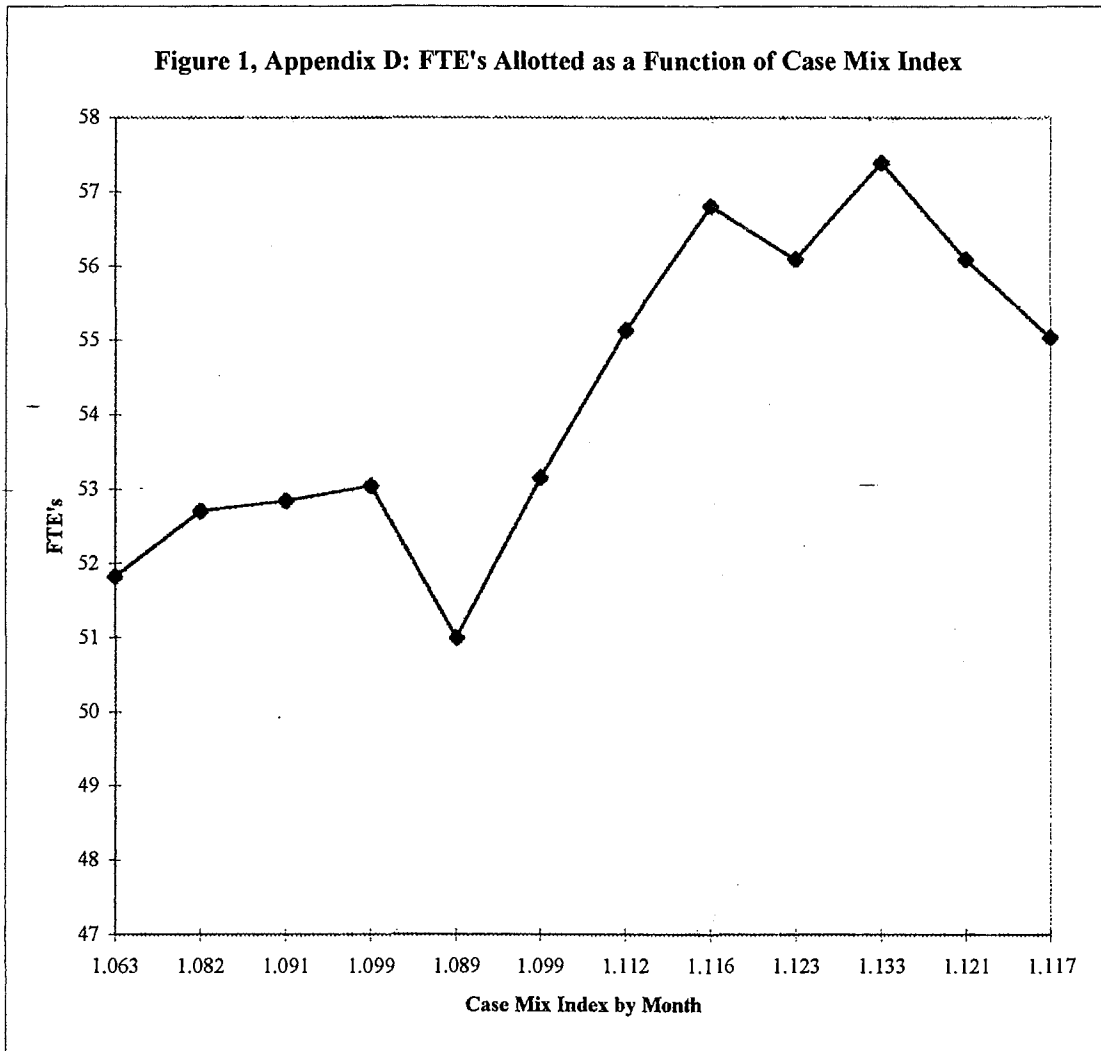
Appendix D. Elements of Case Mix Reimbursement

Table 4, Appendix D: Total Allotted Nursing Resources Per Day in Minutes, Hours, FTE's

| Min | Jul-95 | Aug-95 | Sep-95 | Oct-95 | Nov-95 | Dec-95 | Jan-96 | Feb-96 | Mar-96 | Apr-96 | May-96 | Jun-96 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 253 | 0 | 0 | 0 | 0 | 0 | 361 | 722 | 0 | 0 | 0 | 0 | 0 |
| 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 696 | 696 | 696 | 696 |
| 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 463 | 925 | 463 | 463 |
| 261 | 0 | 0 | 0 | 0 | 0 | 0 | 389 | 0 | 0 | 0 | 0 | 0 |
| 237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | 0 | 0 | 0 | 0 | 0 | 0 | 1199 | 1199 | 1799 | 1799 | 1799 | 0 |
| 253 | 0 | 0 | 0 | 0 | 0 | 722 | 1443 | 2165 | 1804 | 1082 | 1804 | 361 |
| 233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 312 | 0 | 0 | 0 | 0 |
| 246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | 494 | 1974 | 1481 | 1481 | 494 | 987 | 494 | 494 | 0 | 494 | 0 | 987 |
| 243 | 746 | 373 | 0 | 373 | 746 | 373 | 0 | 0 | 373 | 746 | 373 | 1491 |
| 252 | 1386 | 1386 | 693 | 1040 | 1386 | 1733 | 1386 | 1386 | 1386 | 1386 | 1386 | 1040 |
| 194 | 744 | 744 | 993 | 744 | 744 | 744 | 496 | 993 | 496 | 496 | 496 | 1241 |
| 258 | 0 | 0 | 0 | 0 | 0 | 700 | 700 | 1050 | 700 | 700 | 700 | 1050 |
| 256 | 1693 | 1355 | 1693 | 2371 | 2032 | 1355 | 1693 | 2032 | 2032 | 1016 | 2032 | 339 |
| 228 | 1632 | 2176 | 3264 | 2720 | 2176 | 2176 | 2176 | 1632 | 1360 | 1904 | 1360 | 1632 |
| 217 | 3672 | 3182 | 3916 | 3916 | 4651 | 4406 | 3182 | 3916 | 4161 | 5140 | 4161 | 4406 |
| 211 | 476 | 476 | 476 | 238 | 476 | 238 | 476 | 238 | 238 | 238 | 238 | 476 |
| 186 | 926 | 926 | 556 | 741 | 741 | 741 | 1112 | 741 | 371 | 371 | 371 | 741 |
| 169 | 324 | 324 | 324 | 324 | 324 | 162 | 162 | 324 | 162 | 324 | 162 | 324 |
| 144 | 345 | 460 | 575 | 345 | 345 | 230 | 345 | 345 | 230 | 230 | 230 | 345 |
| 196 | 800 | 1201 | 1001 | 1001 | 1001 | 1201 | 800 | 600 | 400 | 400 | 400 | 0 |
| 177 | 813 | 651 | 488 | 651 | 651 | 325 | 325 | 488 | 488 | 325 | 488 | 325 |
| 145 | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 0 | 88 | 88 | 88 | 0 | 0 | 0 | 0 | 88 | 88 | 88 | 0 |
| 195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 | 154 | 154 | 154 | 154 | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 68 | 68 | 0 | 0 | 0 | 68 | 68 | 0 | 0 | 0 | 0 | 0 |
| 226 | 3105 | 3105 | 3105 | 2329 | 1811 | 1811 | 2070 | 1553 | 1553 | 2070 | 1553 | 3623 |
| 218 | 1437 | 1437 | 1437 | 1437 | 1198 | 1677 | 1437 | 1917 | 2156 | 1917 | 2156 | 2396 |
| 212 | 2737 | 2281 | 2737 | 2737 | 2965 | 2509 | 2053 | 2053 | 2281 | 2509 | 2281 | 2053 |
| 198 | 2395 | 2395 | 1996 | 2195 | 1796 | 1996 | 3193 | 3193 | 2994 | 1996 | 2994 | 1397 |
| 177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 305 | 152 | 152 | 305 | 457 | 609 | 152 | 152 | 152 | 152 | 152 | 457 |
| 157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 134 | 96 | 96 | 0 | 96 | 96 | 96 | 96 | 192 | 192 | 192 | 192 | 288 |
| 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 410 | 293 | 234 | 176 | 234 | 293 | 293 | 293 | 351 | 351 | 351 | 293 |
| Total | 24874 | 25298 | 25363 | 25461 | 24477 | 25512 | 26464 | 27267 | 26925 | 27547 | 26925 | 26421 |
| Hours | 415 | 422 | 423 | 424 | 408 | 425 | 441 | 454 | 449 | 459 | 449 | 440 |
| FTE's | 52 | 53 | 53 | 53 | 51 | 53 | 55 | 57 | 56 | 57 | 56 | 55 |

Appendix D. Elements of Case Mix Reimbursement

| | Jul-95 | Aug-95 | Sep-95 | Oct-95 | Nov-95 | Dec-95 | Jan-96 | Feb-96 | Mar-96 | Apr-96 | May-96 | Jun-96 |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| CMI | 1.063 | 1.082 | 1.091 | 1.099 | 1.089 | 1.099 | 1.112 | 1.116 | 1.123 | 1.133 | 1.121 | 1.117 |
| FTE's | 52 | 53 | 53 | 53 | 51 | 53 | 55 | 57 | 56 | 57 | 56 | 55 |





BERRY, DUNN, McNEIL & PARKER
 CERTIFIED PUBLIC ACCOUNTANTS
 MANAGEMENT CONSULTANTS

Long-Term Care Advisory

June 1996

We are extremely pleased to announce the expansion of BDM&P's Health Care Industry Group (HCG) by the addition of two people known throughout New England for work in their respective sectors of the health care system. *Paul J. Michaud*, CPA, MSB of Kennebunk, Maine and formerly with Maine Blue Cross Blue Shield joined our Portland office in May, and *Thomas J. Farnan*, CPA, MBA of Bedford, NH will join our Manchester office in July.



Paul has fifteen years of experience with Maine Blue Cross Blue Shield (BC/BS) where he was responsible for various aspects of Medicare audit and BC/BS financial functions. Prior to his most recent responsibilities as Director in the Finance Division's Budget Administration Department, he developed and managed the Regional Home Health Audit Department and directed the Medicare intermediary audit functions for home health agencies throughout New England. In addition to being part of BDM&P's client service team for specific engagements, Paul will advise home health clients on organizational, regulatory and third-party payor issues.

Tom is currently Reimbursement Manager for Hillhaven/Vencor's New England nursing facility operations where he is responsible for all third-party reimbursement, internal consulting and training for 65 nursing facilities. He has fifteen years of experience in various aspects of hospital and nursing facility financial operations. Tom will be part of our client service team for specific engagements and apply his national Medicare and New England Medicaid expertise to assist nursing facility clients with developing procedures to maximize Medicare utilization and third-party Medicare and Medicaid payments.

Federal Fiscal and Medicare Issues

Federal Budget Resolved



Our leaders finally reached agreement on a Federal budget for the fiscal year which began October 1, 1995. There are no major cuts to either Medicare or Medicaid funding. It is unlikely there will be major legislation for the remainder of 1996 related to Medicare or welfare reform, but might attract Medicaid funding attention. Discussions related to a "balanced budget" will resume in earnest following the November elections with renewed focus on reducing the cost of both programs.

☛ *LD 1440, An Act to Establish a Catastrophic Health Care Expense Program.*

This bill includes elimination of the 7% Gross Receipts Tax (GRT) currently imposed on charges made by nursing facilities for nursing care effective January 1, 1997. The bill further directs NFs which increased their rates by 7% or more after July 1, 1993 to reduce their rates charged to self-pay residents by 7% and provide proof to the self-pay residents that such a reduction has been made in their bill. Such a reduction is to be made in the first billing for services rendered on or after January 1, 1997. The act does not impose any further controls on charges to self-pay residents.

The legislative language could lead one to conclude there may be circumstances that would not require a reduced self-pay charge. However, we are informed it was the intent of the Legislature that all self-pay residents benefit from this legislation by receiving a 7% decrease in charges if the NF increased its charges by a cumulative total of at least 7% between July 1, 1993 and the effective date of the new legislation. Accordingly, if cumulative increases in charges since July 1, 1993 to self-pay residents were equal to or greater than the 7%, regardless of the reason for the increase, we recommend NFs implement a 7% decrease in the charges for services rendered on or after January 1, 1997 to comply with the legislative intent. If in the unlikely case cumulative increases since July 1, 1993 were less than 7%, then a decrease in charges equal to the cumulative increase would be consistent with the intent of the legislation. If the NF has followed the practice of reflecting the 7% GRT separately on self-pay residents' bills, this separate charge should be removed effective January 1, 1997, and no further reduction in charges would be required. Future increases in self-pay rates should be implemented consistent with current business conditions and historical practice.

☛ *LD 1806, An Act to Promote Choice and Quality in Long-Term Care*

Several provisions of this bill relate to Certificate of Need (CON) issues including; 1) elimination of CON requirements for new home health care providers; 2) specification that swing beds may be established only in rural hospitals with fewer than 100 licensed acute care beds; 3) specification that a CON is not required for the licensure conversion of NF beds to residential care beds as long as the conversion does not create a capital expenditure the magnitude of which would require a CON approval (an expenditure of \$500,000 or more); 4) specification that the reduction in NF beds for reasons other than conversion does not require a CON as long as the capital expenditure threshold is not met; and 5) implementation of a "bed banking" procedure for NF beds.

The bed bank program is voluntary. No detailed procedures are contained in the legislation stipulating how a facility would provide appropriate "notification" to implement bed banking. It appears, however, all that is required is a letter to the DHS Division of Licensing and Certification and Bureau of Elder and Adult Services stipulating: 1) the specific number of beds to be removed from the NF license; 2) the effective date of the change; and 3) the beds are being removed from the NF license in conjunction with the bed banking program provided by LD 1806, and the facility reserves the right to preserve the conversion options associated with these beds as provided therein.

Restoration of banked beds to a facility's license must be requested within four years of the effective date of the original banking. There is a provision for a four year extension (total of eight years) upon request. A CON is required to restore the banked beds to a facility's license, but the Act requires an



BERRY, DUNN, McNEIL & PARKER
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July 18, 1996

Ron Thurston, Executive Vice President
Maine Health Care Association
303 State Street
Augusta, ME 04330

Dear Ron:

You requested we provide a discussion of the major regulatory changes and altered business conditions occurring since 1993 which have increased the cost of Maine nursing facility (NF) operations and have correspondingly influenced charges to self-pay NF residents. Preceding this discussion is a general description of the Medicare and Medicaid payment methodology, which is based on the average facility-specific cost per resident day incurred. This may facilitate an understanding of the "cost shifting" concepts discussed in subsequent sections of this discussion.

Medicare and Medicaid Average Cost Per Day Payment

Regulations related to the determination of specific annual payment rates for both programs are complex, but the result is that the payment to NFs by each program is based on the facility-specific average cost per resident day calculated by dividing total facility "allowable" costs incurred, as defined in each respective program's regulations by total resident days for a particular fiscal period. This average cost per day for the entire facility, subject to limitations, is paid to the facility for every program beneficiary day of care irrespective of the actual resource needs and the actual cost of those resources consumed by individual Medicare or Medicaid residents.

When the total costs of a facility increase without a comparable change in occupancy, the average cost per day for all residents increases. Medicare and Medicaid programs may or may not recognize and pay the increase in the average cost per day for their program beneficiaries depending on the cause of the increase. In addition, even if a cost increase were specific to Medicare or Medicaid beneficiaries, neither program recognizes 100% of such cost increases; at best they recognize only the increase in the total average cost per day for the entire facility multiplied by the respective program beneficiary days.

Following is a summary of some of the specific changes that have occurred since 1993 that have influenced operating expenses, average total facility costs per day, and associated charges for services:

- **Implementation of Gross Receipts Tax (GRT) Increased NF Expenses**

The legislature enacted a 7% tax on net revenues generated by businesses for all services rendered to NF residents effective July 1, 1993. This tax increased the total cost of providing these services thereby increasing the average cost per day of the services by a corresponding amount. Medicare and Medicaid program payments generally incorporated the increase in the average cost per day by recognizing the GRT as an allowable cost for rate-setting purposes, thereby covering the increased average cost per day related to the respective program beneficiaries. Similarly, it would have been necessary for NFs to increase charges to self-pay residents to cover the increased average cost per day attributable to these residents.

- **Annual Inflation in Operating Costs Increase the Average Cost Per Day for All Residents**

Normal inflation in operating costs have ranged between 3% and 4% annually since 1993 as evidenced by the inflation factor utilized by the Maine Medicaid program for annual increases to the direct, indirect, and routine components of the Maine Medicaid rates. Similar annual increases in the self-pay charges have been required to absorb the portion of the increase in the average total cost per day applicable to these residents.

- **Medicare Utilization Has Increased the Average Operating Cost Per Day**

Medicare admissions have increased 322% between 1993 and 1995, and statewide average Medicare utilization has increased from 2% to approximately 6% of total resident days, a change encouraged by DHS with legislation of 1992 and 1993, which requires all facilities to license a portion of their beds for Medicare participation. Medicare beneficiaries generally require more therapy services, have shorter length of stays, and require higher staffing ratios than the historical custodial NF population. These characteristics generally translate into increased total facility operating costs and, therefore, a higher average cost per day. Medicare pays only the portion of these increased costs related to Medicare resident days. The remaining portion of the costs are effectively allocated to Medicaid and self-pay residents proportionate to the days of care rendered to each population. No portion of these increased costs, however, is recognized in the Medicaid rates since the current Medicaid rates are based on the cost per day incurred by each NF for the first fiscal year beginning on or after October 1, 1992, (a base year which is prior to the increased Medicare utilization and related increase in costs) increased only by a prescribed inflation factor for subsequent years. Accordingly, the incremental per day cost allocable to Medicaid residents is shifted to other payors, i.e., self-pay residents, in addition to the portion of the increased cost actually allocable to self-pay residents based on utilization.

- **Reduced Occupancy Creates Higher Costs Per Day for All Remaining Residents**

Implementation of the MED '94 has reduced occupancy from the historical statewide norms of approximately 98% to less than 90%. Staffing and related costs, which constitute 60% to 70% of total NF operating costs, cannot be reduced directly proportionate to a decline in occupancy. Every facility requires a DON, an administrator, a bookkeeper, plant maintenance personnel, etc. irrespective of the number of residents. In addition, certain other operating costs are totally independent of occupancy, such as real estate taxes, interest expense, insurance premiums on property, and utility costs. Accordingly, a decline in occupancy creates an increase in the cost per day for the delivery of services to all remaining residents. This breeds higher charges to self-pay residents. If the increased cost per day allocable to Medicare and Medicaid beneficiaries are not recognized by these programs in the rates paid for program beneficiaries due to regulatory limitations, the pressure on self-pay charges is exacerbated.

- **Utilization of 90% Minimum Occupancy for Medicaid Payment of Fixed Costs Shifts Unfunded Costs to Self-Pay Residents**

Effective for fiscal years beginning on or after July 1, 1995, a change was made to the Principles of Reimbursement (Principles) governing the rate-setting methodology for NFs which requires use of the higher of actual resident days or resident days equivalent to 90% occupancy on an annual basis for the determination of the allowable "fixed cost" per day paid by Medicaid. To the extent the facility has an occupancy of less than 90%, this requirement results in the elimination from the Medicaid payment of a portion of the fixed cost of operation incurred by the facility properly allocable to Medicaid residents based on proportionate utilization. The cost does not disappear, however, and must be considered in the determination of self-pay charges.

- **Methodology for Calculating Average Case Mix Index Shifts Unfunded Costs to Self-Pay Residents**

The total costs incurred by a facility to deliver required resident services, and therefore the average cost per day, is a function of the composite resource needs of all residents in a facility. Effective for fiscal years beginning on or after July 1, 1995, the process of determining a NF's average case mix index, which is used to adjust the direct care component of a NF's Medicaid rate on a quarterly basis, was altered. It is now calculated by using the clinical assessments and related classification of Medicaid residents only instead of all residents in the facility as was the procedure prior to July 1, 1995. A NF's average case mix index, therefore, is not representative of all residents in the facility and the resulting direct care component of the Medicaid rate, which is a function of the average case mix index, does not reflect the total average direct care operating costs per day incurred for the facility's population of residents solely as a result of changing acuity and resource consumption. If the average case mix index for Medicaid program residents is less than the average for the entire facility's population, this methodology shifts the unrecognized portion of the total average cost per day not borne by the Medicaid program to self-pay residents.

- **Reduction in Medicaid Peer Group Caps Shifts Increased Unfunded Costs to Self-Pay Residents**

Effective with fiscal years beginning on or after October 1, 1994, the statewide peer group caps applicable to the direct, indirect, and routine components of NF Medicaid rates were reduced. The reduction in peer group caps decreased the maximum amount of actual operating expenses per day incurred by NFs within these cost components which the Medicaid program will pay. Accordingly, facilities incurring actual costs in excess of the original caps experienced an additional form of cost shifting to the self-pay residents for the amount of costs incurred above the reduced caps.

- **Uncompensated Care Required to Be Provided to Medicaid Beneficiaries Shifts Costs to Self-Pay Residents**

Application of the MED '94 resulted in a number of Medicaid beneficiaries residing in NFs (as well as Medicare and self-pay residents converting to Medicaid coverage) being denied Medicaid coverage for NF care. In many cases the Medicaid program terminated payment to NFs for the care of these residents yet required the NF to continue to provide the necessary care and incur the related cost until an appropriate discharge could be accomplished. In many cases there was no appropriate alternative place to which the NF resident could be discharged. The cost of the care rendered to these Medicaid beneficiaries continued, and the burden of funding the uncompensated cost for these residents was shifted to self-pay residents.

- **Unfunded Costs Associated With Medicaid Beneficiaries Covered By Days Awaiting Placement Shifts Costs to Self-Pay Residents**

Under certain conditions, expanded by 1996 legislation, residents who qualified for NF care at the time of admission and who subsequently became medically ineligible based on the MED '94 assessment, are covered by the Medicaid program for their stay in a NF until discharged to an appropriate alternative setting. However, the rate of payment by Medicaid for these residents is a prescribed "days awaiting placement" rate of approximately \$42.00 per day. This rate is substantially less than the average statewide Medicaid NF rate based on allowable cost of approximately \$105 per day. The actual average cost per day for care of residents in a NF is not altered by the Medicaid program's failure to pay the actual cost for caring for its beneficiaries. Accordingly, the burden for funding the difference between the actual cost incurred and the "days awaiting placement" payment is shifted to the self-pay resident.

The changes summarized above significantly influence the portion of total operating costs that must be borne by self-pay resident charges. While the amount of any increase in self-pay rates is influenced by a myriad of economic considerations including competitive market rates, in order for a facility to

Ron Thurston, Executive Vice President
Maine Health Care Association
July 18, 1996
Page 5

survive financially, pay its staff, meet its debt service obligations, continue service to its community, and maintain the required quality of care for its residents, the portion of any operating cost which the Medicaid and Medicare programs do not pay related to their program beneficiaries must eventually be absorbed by the rates charged to self-pay residents.

I hope this information will be helpful. If you have any questions, do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "M. McNeil".

Michael T. McNeil

/ajb

Illustration
Medicaid Payment Deficiency
Application of 90% Minimum Occupancy Provision

| | | Alternative Occupancy | | |
|---|-------------------|--------------------------|------------------|------------------|
| | | <u>95%</u> | <u>90%</u> | <u>85%</u> |
| Assume: | | | | |
| Annual allowable fixed costs (State Avg.) | (1) | <u>\$601,000</u> | <u>\$601,000</u> | <u>\$601,000</u> |
| Occupancy at 100% for 78 bed facility | | | | |
| Medicaid 78% | 22,207 | 21,097 | 19,986 | 18,876 |
| Self-pay 22% | <u>6,263</u> | <u>5,950</u> | <u>5,637</u> | <u>5,324</u> |
| Total days | <u>28,470</u> (2) | <u>27,047</u> | <u>-25,623</u> | <u>24,200</u> |
| Allowable cost per day: | (1) ÷ (2) | \$ 22.22 | \$ 23.46 | \$ 24.83 |
| Medicaid Payment Deficiency: | | | | |
| Cost per day recognized for Medicaid payments | | <u>22.22</u> | <u>23.46</u> | <u>23.46</u> |
| Medicaid deficiency per day | | 0.00 | 0.00 | 1.37 |
| Medicaid days | | <u>21,097</u> | <u>19,986</u> | <u>18,876</u> |
| Medicaid Payment Deficiency | | <u>0</u> | <u>0</u> | <u>\$ 25,860</u> |

Notes:

Regulatory Provision:

Section 44.9 of the Principles of Reimbursement (Principles) stipulates that the determination of the allowable fixed cost per day to be paid by the Medicaid program shall be determined using the higher of actual total residents days or total resident days based on 90% occupancy for the period.

Fixed Costs:

Section 44.1 of the Principles defines operating expenses included in the fixed cost component to include: depreciation; interest on long-term debt; real estate and personal property tax and insurance premiums; malpractice insurance premiums; rent; amortization; auto insurance premiums; workers' compensation costs; water and sewer connection charges; gross receipts tax; administrator-in-training costs; and return on equity.

Illustration Medicaid Payment Deficiency Days Awaiting Placement

Factual Information:

| | |
|--|------------------|
| State average Medicaid NF allowable cost per day | \$105.94 (1) |
| Days awaiting placement daily rate | <u>42.25 (2)</u> |
| Medicaid Payment Deficiency per day | <u>\$ 63.44</u> |

Alternatives

| | <u>Without Days Awaiting Placement</u> | <u>With Days Awaiting Placement</u> |
|--|--|---|
| <u>Assumptions:</u> | | |
| Medicaid daily rate for qualified days - State avg. | \$ <u>105.94</u> | \$ <u>105.94</u> |
| Annual Resident Days: | | |
| Medicaid | | |
| Days Awaiting Placement (DAP) | --- | <u>1,000</u> |
| Qualified NF | 20,415 | 19,415 |
| Self-pay | <u>5,641</u> | <u>5,641</u> |
| Total | <u>26,056 (1)</u> | <u>25,056</u> |
| Annual Allowable Fixed Costs | \$ 601,372 (1) | \$ 601,372 |
| <u>Medicaid Payment Deficiency</u> | | |
| Allowable Fixed Cost Per Day | | |
| Without DAP $\$601,372 \div 26,056$ | \$ <u>23.08 (1)</u> | |
| With DAP $\$601,372 \div 25,056$ | | \$ <u>24.00</u> |
| | \ | / |
| Disproportionate allocation of fixed cost | | \$ <u>.92</u> |
| <u>Total Medicaid Payment</u> | | |
| Daily Rate | \$ 105.94 (1) | \$ 105.94 |
| Qualified NF Medicaid Days | <u>20,415</u> | <u>19,415</u> |
| | <u>\$2,162,765</u> | <u>\$2,056,825</u> |
| | | |
| DAP Rate | N/A | \$ 42.25 |
| Days Awaiting Placement | | <u>1,000</u> |
| | | <u>\$ 42,250</u> |
| | | |
| Fixed cost differential | | |
| Disproportionate allocation of fixed cost per day | N/A | \$.92 |
| Qualified NF days | | <u>19,415</u> |
| | | <u>\$ 17,862</u> |
| | | |
| Medicaid annual payment for 20,415 days | <u>\$2,162,765</u> | <u>\$2,116,937</u> |
| | \ | / |
| Medicaid payment deficiency for cost of care : provided for Days Awaiting Placement | | <u>\$45,828</u> |

Notes:

- (1) State average allowable cost per day for all non hospital-based facilities from cost reports filed for fiscal years ending September 30, 1994 to August 31, 1995.**

- (2) Amount calculated by DHS applicable to days awaiting placement subsequent to July 1, 1995 pursuant to Section 101.18 of the Principles of Reimbursement for Residential Care Facilities (Principles) effective July 1, 1995 (Section 90.18 of proposed Principles effective January 1, 1996). Amount equals state average allowable cost paid to Residential Care Facilities excluding fixed cost. Days Awaiting Placement are not included in total resident days for calculation of allowable cost per day to be paid for qualified Medicaid NF days.**

Abstract of Maine Nursing Home Data
From 1995 Edition - The Guide to the Nursing Home Industry
1993 Comparative State Data

| | <u>Data</u> | <u>Ranking</u> |
|--|-------------|----------------|
| Average number of licensed beds/facility | 64 | 50 |
| Occupancy | 97.25% | 12 |
| Medicaid utilization | 80.73 | 11 |
| Salary and benefits per FTE | \$29,739 | 7 |
| <u>Per Resident Day:</u> | | |
| Net patient revenue | \$94.81 | 13 |
| Operating expense | 93.33 | 15 |
| Direct care expense | 36.22 | 9 |
| Indirect care expenses | 14.77 | 21 |
| Administrative expenses | 16.42 | 40 |
| Interest and expense | 9.64 | 12 |
| <u>Financial Ratios:</u> | | |
| Total profit | 4.21% | 7 |
| Current ratio | 1.27% | 31 |
| Average age of plant (years) | 9.16 | 24 |
| Debt service coverage ratio | 1.42% | 44 |

* Total population - 51 including District of Columbia

**Maine Nursing Facilities
Summary of Selected Financial Information**

| | <u>Fiscal Years Ended 09/30/94 - 08/31/95</u> | <u>Fiscal Years Ended 09/30/95 - 03/31/96</u> |
|--|--|--|
| Total number of facilities in data base | 92 | 53 |
| Cumulative net equity (deficit) | \$31,341,595 | \$(7,513,083) |
| Number with deficit | 27 | 26 |
| Number with positive equity | 65 | 27 |
| Cumulative net income (loss) for fiscal year | \$1,260,604 | \$(2,359,265) |
| Number with net income | 56 | 26 |
| Number with net loss | 36 | 27 |
| Cumulative return on equity | 3.8% | Negative |
| Cumulative profit margin | .5% | Negative |

MAINE MEDICAID PROGRAM NF RATE-SETTING

Most recent rate-setting regulations effective for fiscal years beginning on or after July 1, 1995. Semi-prospective rates (except TBI units that are paid allowable costs retrospectively) based on facility-specific base year (fiscal years beginning on or after October 1, 1992) allowable costs limited to peer group caps inflated to current fiscal year. Two peer groups, hospital-based and all others. No prescribed rebasing.

Rate Components

Direct Care

Lower of facility's case mix adjusted base year allowable CPD inflated to June 30, 1995 or peer group caps (\$47.54 for non hospital-based facilities and \$64.78 for hospital-based, 112% of median). Applicable CPD adjusted quarterly for facility's average case mix index of Medicaid residents in-house on 15th of last month of second preceding quarter.

MDS+ assessments required for all residents. Rate is reduced from 2% to 10% if unacceptable error rate identified by audit. RUGS III classification system used with Maine wage rates applied to 1990 national time study data to calculate relative weight for each of the 44 classifications.

If actual allowable CPD less than rate, facility repays 75% of difference to DHS.

- Nursing salaries and fringe benefits (excluding DON)
- Activities salaries and fringe benefits

Indirect Care

Lower of base year allowable CPD inflated to June 30, 1995 or peer group caps (\$11.07 for non hospital-based facilities and \$18.28 for hospital-based, 110% of median). Applicable June 30, 1995 CPD inflated to current fiscal year. No annual retrospective settlement.

- DON salaries and fringe benefits
- Social services salaries and fringe benefits
- Food
- Medical supplies
- Pharmacy, social service, and dietary consultants
- Medical Director - limited to \$1,200 monthly

Fixed Cost

Facility-specific allowable CPD incurred calculated using higher of actual resident days for year or days equivalent to 90% occupancy.

Depreciation recapture applies to lower of accumulated depreciation or gain realized on sale of depreciable assets. Credits against recapture of building depreciation which eliminates recapture after 25 years of ownership.

- Interest on long-term debt
- Depreciation and amortization
- Property, liability, and malpractice insurance
- Workers' comp costs including insurance premiums and deductibles
- Gross Receipts Tax
- Water and sewer connection charges
- Return on equity (8%) for proprietary providers
- Rent
- Administrator in training salaries and fringe benefits with prior approval

Routine Cost

Lower of base year allowable CPD inflated to June 30, 1995 or peer group caps. (\$28.61 for non hospital-based and \$49.88 for hospital-based, 108% of median).

Administration and Policy Planning Ceiling sets maximum amount based on licensed beds that can be included in allowable cost for administrator's compensation and fringes, professional accounting costs, and other administrative functions.

- All other operating expenses except ancillaries and those not included preceding components.

Ancillaries

Separately billable on fee-for-service basis

- PT, OT, ST, medication and drugs, and DMERC.

Other Considerations

- All facilities required to have minimum of 20% of beds licensed for Medicare participation
- Capital expenditures in excess of \$500,000 and all transfers of ownership require CON. No CON can be issued if project increases annual Medicaid payments to facility. Basis property for determination of allowable interest and depreciation expense limited to CON approved capital costs for new construction or seller's original approved historical cost a sale.
- Medical eligibility requirements changed in '94. Reduced average occupancy from 98% to below 90%. Current regulatory policy focused on reducing NF beds.

Summary

Maine Medicaid Nursing Facility Rate-Setting Process

The "Principles of Reimbursement for Nursing Facilities" is the governing body of regulations which establishes procedures for determining Medicaid rates for Maine nursing facilities. These regulations have been extremely volatile with substantial changes occurring annually since 1988. The current regulations described herein are those effective for fiscal years beginning on or after July 1, 1995.

General Description

The payment system is a semi-prospective methodology based on facility-specific base year (fiscal year beginning on or after October 1, 1992) allowable costs with peer group caps. There are two peer groups, hospital-based facilities (licensed nursing facility beds located within a hospital building) and non hospital-based facilities. A portion of the rate (direct care) is adjusted quarterly for changes in each facility's average case mix index for Medicaid residents only, and all components except fixed costs are inflated annually. The regulations do not provide for any mandatory rebasing of the costs or the base year average case mix index (based on assessments of Medicaid residents in each facility on March 31, 1993). Although there are 44 different RUGS III clinical classifications based on differing resource needs and associated cost used for classifying residents based on MDS+ assessments, use of each facilities' average case mix index for Medicaid residents for rate-setting purposes results in an average rate per day paid to each facility for all Medicaid days of care rendered irrespective of the acuity and resource needs of individual residents.

Rate Components

A facility's Medicaid rate is the aggregate total of four components; direct care, indirect care, routine, and fixed costs. The operating expenses included in each component and the methodology for calculation of the rate are summarized below:

- Direct Care - includes salaries and fringe benefits for all nursing staff (except the DON), ward clerks, and activities personnel. The applicable rate for each facility is the lower of the facility's case mix adjusted base year allowable direct care cost per day (base year allowable cost per day divided by base year case mix index) inflated to June 30, 1995, or the peer group cap. The caps (\$47.54 for non hospital-based facilities and \$64.78 for hospital-based facilities) are 112% of the respective peer group base year case mix adjusted allowable direct care cost per day at June 30, 1995. The applicable June 30, 1995 amount for each facility is multiplied by the facility's average case mix index calculated on a quarterly basis using MDS+ assessments for Medicaid residents in-house on the 15th day of the last month of the second preceding quarter, plus inflation. The RUGS III classification system, used to classify residents and calculate the average case mix index, provides 44 potential resource utilization groups with differing relative resource weights applicable to each classification based on the estimated nursing minutes and average hourly rates applicable to each nursing position.

If a facility's allowable direct care cost per day is less than the weighted average quarterly direct care rate paid during a fiscal year, the facility is required to repay 75% of the "savings" to DHS.

A facility's direct care component is reduced if an unacceptable error rate in MDS+ preparation is discovered by DHS through the assessment review process. Penalties range from 2% to 10% for error rates ranging from 35.8% to above 45% of the sample.

- **Indirect Care**- consists of the salary and fringe benefits of the DON and social service personnel, raw food costs, vitamins and food supplements, medical supplies, pharmacy consultants, dietary consultants, and medical director costs limited to \$1,200 per year. The rate for each facility is the lower of the base year allowable cost per day inflated to June 30, 1995, or the peer group cap. The peer group caps (\$11.07 for non hospital-based facilities and \$18.28 for hospital-based facilities) are 110% of the respective peer group medians at June 30, 1995. The applicable June 30, 1995 amount for each facility is inflated to the appropriate fiscal year-end. This component of the rate is prospective.
- **Fixed Cost** - includes depreciation expense, amortization of leasehold improvements, real estate and personal property taxes, real estate insurance premiums, interest on long-term debt, return on capital for proprietary providers (8%), rent expense, amortization of finance start-up and organizational costs, insurance premiums for motor vehicles, liability and malpractice coverage, workers' compensation costs, salaries and fringe benefits associated with an administrator in training for an approved program, gross receipts tax, and water and sewer fees for initial connection to a community water and sewer system. Fixed costs are reimbursed retrospectively based on the actual allowable costs per day incurred for each fiscal year. An interim rate is based on the most recently audited cost report adjusted for any capital expenditures approved through the Certificate of Need (CON) process.
- **Routine Cost** - consists of all allowable operating expenses not included in the other three components. The rate for each facility is the lower of the allowable base year cost per day inflated to June 30, 1995, or the peer group cap. The caps (\$28.61 for non hospital-based facilities and \$49.88 for hospital-based facilities) are 108% of the respective peer group medians at June 30, 1995. The applicable June 30, 1995 amount for each facility is inflated to the appropriate fiscal year-end. This component of the rate is prospective.

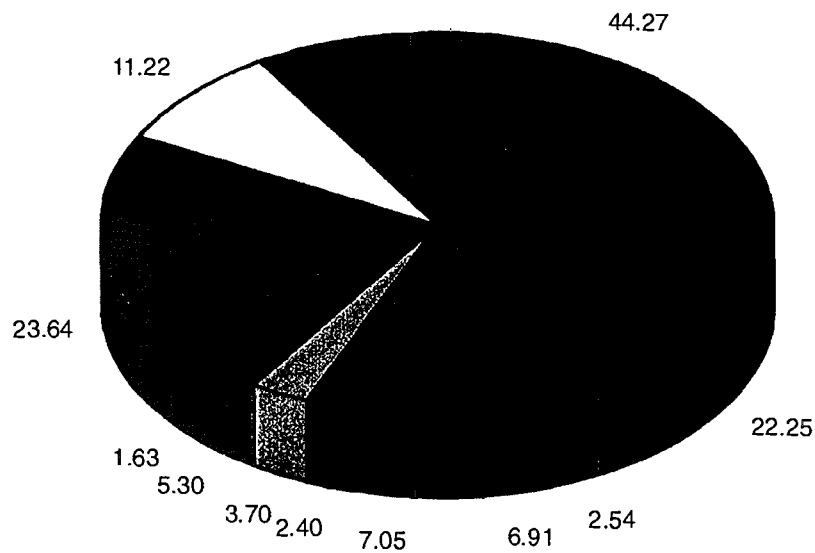
Therapy services are paid on a fee-for-service basis independent of the rate-setting process described above. All nursing facilities are required to have a portion of their Medicaid licensed beds also licensed for Medicare.

Other Considerations

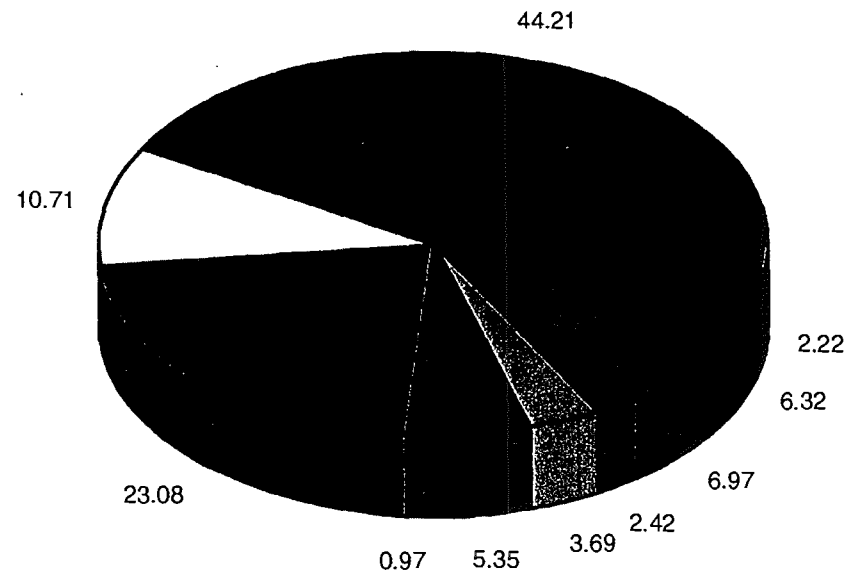
Notwithstanding elements of case mix and prospective payment methodology in the rate-setting system, the regulations are laced with archaic "cost reimbursement" restrictions on the allowability of specific operating costs. Administrative expenses, which include compensation and fringe benefits associated with the administrator and other defined administrative positions together with professional accounting fees are limited by an "Administrative and Policy Planning Ceiling" (Ceiling) which is a prescribed amount per licensed bed. The Ceiling is part of the routine cost component. Management fees, irrespective of to whom they are paid, are not allowed. Use of a facility average rate per day calculated based on a static base year and use of an average base year case mix index using only Medicaid residents in-house for one day, March 31, 1993, and subsequent adjustment by the use of a facility average case mix index based solely on Medicaid residents in a facility on one day each quarter, totally disassociates the payment from any reflection of the actual resource needs and related cost of providing the required services to specific residents.

All capital expenditures in excess of \$500,000 and all changes in licensed capacity or ownership require CON approval. As a result of 1993 legislation, no CON will be granted for any project, including change of ownership, which results in higher annual Medicaid payments to a facility compared to those that would have been made absent implementation of the project. The basis of depreciable property and land for the purchaser for purposes of calculating allowable equity, depreciation and interest expense is limited to the seller's allowable Medicaid historical cost. Recapture of depreciation is applicable for any disposition of depreciable property generating a gain with the recapturable Medicaid portion of the gain, limited to accumulated depreciation, based on historical Medicaid utilization.

Allocation of Average Operating Expenses for the State Fiscal Years Ended September 30, 1994 Through August 31, 1995



Actual Costs Per Day



Allowable Costs Per Day

| | | | | | |
|-------------|---------------|----------------|---------------|-------------------|--------------|
| Direct Care | Indirect Care | Fixed Costs | Other Nursing | Plant Op. & Main. | Housekeeping |
| Laundry | Dietary | General Office | Admin. | Nonreimbursable | |

**Maine Non-Hospital Based Nursing Facilities
Summary Statistics
Fiscal Years Ending September 30, 1994 Through August 31, 1995**

| | Region 1 | Region 2 | Region 3 | Region 4 | Total |
|------------------------------------|------------------|------------------|----------------|----------------|------------------|
| Number of Facilities | 44 | 45 | 29 | 11 | 129 |
| Total Beds | 3,719 | 3,506 | 2,026 | 803 | 10,054 |
| Average Beds | 85 | 78 | 70 | 73 | 78 |
| Minimum Beds | 26 | 18 | 25 | 40 | 18 |
| Maximum Beds | 235 | 280 | 118 | 119 | 280 |
| Resident Days | 1,236,101 | 1,196,368 | 670,625 | 258,177 | 3,361,271 |
| Average Resident Days | 28,093 | 26,586 | 23,125 | 23,471 | 26,056 |
| Minimum Resident Days | 6,185 | 6,317 | 7,202 | 13,575 | 6,185 |
| Maximum Resident Days | 83,162 | 98,635 | 41,749 | 43,184 | 98,635 |
| Resident Days by Type | | | | | |
| NF Days | | | | | |
| State Beneficiaries | 59,205 | 44,341 | 32,608 | 2,956 | 139,110 |
| VA | 1,300 | 6,389 | 1,743 | 354 | 9,786 |
| Medicaid | 905,748 | 953,383 | 508,432 | 212,816 | 2,580,379 |
| Self-Pay | 243,489 | 181,072 | 116,016 | 23,369 | 563,946 |
| Total NF Resident Days | <u>1,209,742</u> | <u>1,185,185</u> | <u>658,799</u> | <u>239,495</u> | <u>3,293,221</u> |
| Residential Care Days | | | | | |
| Medicaid | 1,880 | 8,833 | 10,028 | 12,391 | 33,132 |
| Self-Pay | 12,438 | 2,350 | - | 1,844 | 16,632 |
| TBI Days | 10,132 | - | 1,798 | - | 11,930 |
| Mental Health Days | <u>1,909</u> | <u>-</u> | <u>-</u> | <u>4,447</u> | <u>6,356</u> |
| Total Resident Days | <u>1,236,101</u> | <u>1,196,368</u> | <u>670,625</u> | <u>258,177</u> | <u>3,361,271</u> |
| Available NF Days | <u>1,305,306</u> | <u>1,268,375</u> | <u>704,069</u> | <u>246,857</u> | <u>3,524,607</u> |
| NF Occupancy Percentage | <u>92.68%</u> | <u>93.44%</u> | <u>93.57%</u> | <u>97.02%</u> | <u>93.44%</u> |
| Percent of NF Days to Total | | | | | |
| Medicare | 4.89% | 3.74% | 4.95% | 1.23% | 4.22% |
| VA | 0.11% | 0.54% | 0.26% | 0.15% | 0.30% |
| Medicaid | 74.87% | 80.44% | 77.18% | 88.86% | 78.35% |
| Self-Pay | 20.13% | 15.28% | 17.61% | 9.76% | 17.13% |
| | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> |

Actual Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|----------------|--------------|------------------|--------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| DIRECT CARE | | | | | | | | | | |
| Salaries - R.N. | 243,401 | 8.66 | 167,655 | 6.31 | 141,119 | 6.10 | 104,667 | 4.46 | 182,154 | 6.99 |
| Salaries - L.P.N. | 142,688 | 5.08 | 126,503 | 4.76 | 133,821 | 5.79 | 89,270 | 3.80 | 130,494 | 5.01 |
| Salaries - C.N.A. | 616,598 | 21.95 | 513,917 | 19.33 | 476,113 | 20.59 | 485,156 | 20.67 | 537,989 | 20.65 |
| Salaries - C.M.T. | 15,376 | 0.55 | 20,144 | 0.76 | 4,695 | 0.20 | 3,560 | 0.15 | 13,631 | 0.52 |
| Salaries - Ward Clerks | 7,727 | 0.28 | 2,207 | 0.08 | 3,074 | 0.13 | 328 | 0.01 | 4,124 | 0.16 |
| Nursing Benefits & Taxes | 276,834 | 9.85 | 234,919 | 8.84 | 211,054 | 9.13 | 208,790 | 8.90 | 241,622 | 9.27 |
| Contract Nursing | 14,843 | 0.53 | 7,838 | 0.29 | 768 | 0.03 | 0 | 0.00 | 7,970 | 0.31 |
| Patient Activities Salaries | 33,543 | 1.19 | 24,928 | 0.94 | 25,022 | 1.08 | 20,109 | 0.86 | 27,477 | 1.05 |
| Pat. Act. Benefits & Taxes | 9,728 | 0.35 | 7,546 | 0.28 | 6,862 | 0.30 | 6,340 | 0.27 | 8,034 | 0.31 |
| Total DIRECT CARE | 1,360,738 | 48.44 | 1,105,657 | 41.59 | 1,002,528 | 43.35 | 918,220 | 39.12 | 1,153,495 | 44.27 |
| INDIRECT CARE | | | | | | | | | | |
| Salaries - Director of Nursing | 42,919 | 1.53 | 34,591 | 1.30 | 33,844 | 1.46 | 34,022 | 1.45 | 37,215 | 1.43 |
| D.O.N. Benefits & Taxes | 12,559 | 0.45 | 10,078 | 0.38 | 9,572 | 0.41 | 9,694 | 0.41 | 10,778 | 0.41 |
| Social Service Salaries | 35,173 | 1.25 | 27,798 | 1.05 | 27,741 | 1.20 | 22,789 | 0.97 | 29,873 | 1.15 |
| Soc. Svc. Benefits & Taxes | 10,141 | 0.36 | 8,361 | 0.31 | 6,844 | 0.30 | 7,323 | 0.31 | 8,539 | 0.33 |
| Food | 127,876 | 4.55 | 136,227 | 5.12 | 84,053 | 3.63 | 99,177 | 4.23 | 118,490 | 4.55 |
| Medical Supplies | 77,892 | 2.77 | 65,119 | 2.45 | 56,851 | 2.46 | 63,973 | 2.73 | 67,519 | 2.59 |
| Medicine and Drugs | 15,417 | 0.55 | 10,649 | 0.40 | 14,116 | 0.61 | 1,094 | 0.05 | 12,240 | 0.47 |
| Pharmacy Consultant | 2,721 | 0.10 | 2,723 | 0.10 | 2,244 | 0.10 | 2,328 | 0.10 | 2,581 | 0.10 |
| Medical Director | 3,698 | 0.13 | 2,411 | 0.09 | 2,944 | 0.13 | 1,841 | 0.08 | 2,921 | 0.11 |
| Social Service Consultant | -48 | 0.00 | 134 | 0.01 | 234 | 0.01 | 182 | 0.01 | 98 | 0.00 |
| Dietary Consultant | 2,228 | 0.08 | 2,586 | 0.10 | 1,827 | 0.08 | 1,225 | 0.05 | 2,177 | 0.08 |
| Total INDIRECT CARE | 330,576 | 11.77 | 300,677 | 11.31 | 240,270 | 10.39 | 243,648 | 10.39 | 292,431 | 11.22 |

Actual Costs -- Regional Averages

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-------------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| FIXED COSTS | | | | | | | | | | |
| Depreciation of Building & Imp. | 63,325 | 2.25 | 39,323 | 1.48 | 46,815 | 2.02 | 74,934 | 3.19 | 52,231 | 2.00 |
| Depreciation - Land Improvements | 1,708 | 0.06 | 2,268 | 0.09 | 749 | 0.03 | 1,697 | 0.07 | 1,687 | 0.06 |
| Depr. Furniture & Fixtures | 35,286 | 1.26 | 22,792 | 0.86 | 14,948 | 0.65 | 18,266 | 0.78 | 24,904 | 0.96 |
| Depreciation - Auto | 3,157 | 0.11 | 1,654 | 0.06 | 2,905 | 0.13 | 2,061 | 0.09 | 2,483 | 0.10 |
| Start-Up Cost Amortization | 10,070 | 0.36 | 562 | 0.02 | 1,896 | 0.08 | 1,090 | 0.05 | 4,150 | 0.16 |
| Amortization of Leasehold Imp. | 2,017 | 0.07 | 201 | 0.01 | 686 | 0.03 | 0 | 0.00 | 912 | 0.04 |
| Amortization of Finance Costs | 2,533 | 0.09 | 2,031 | 0.08 | 2,596 | 0.11 | 1,203 | 0.05 | 2,259 | 0.09 |
| Interest on Long-Term Debt | 114,296 | 4.07 | 59,465 | 2.24 | 53,258 | 2.30 | 75,422 | 3.21 | 78,132 | 3.00 |
| Facility Rent (in lieu of above) | 137,087 | 4.88 | 136,499 | 5.13 | 52,288 | 2.26 | 27,595 | 1.18 | 108,482 | 4.16 |
| Equipment Rental | 4,777 | 0.17 | 6,265 | 0.24 | 4,121 | 0.18 | 1,576 | 0.07 | 4,876 | 0.19 |
| Return on Owner's Equity | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Real Estate & Personal Property Tax | 19,048 | 0.68 | 13,874 | 0.52 | 21,554 | 0.93 | 19,235 | 0.82 | 17,823 | 0.68 |
| Insurance (Fire, Liability, etc.) | 14,514 | 0.52 | 11,862 | 0.45 | 12,431 | 0.54 | 25,931 | 1.10 | 14,094 | 0.54 |
| Motor Vehicle Insurance | 932 | 0.03 | 317 | 0.01 | 274 | 0.01 | 1,058 | 0.05 | 580 | 0.02 |
| Workers' Compensation Ins. | 149,492 | 5.32 | 94,493 | 3.55 | 95,048 | 4.11 | 123,048 | 5.24 | 115,812 | 4.44 |
| Admin. in Training - Wages | 632 | 0.02 | 237 | 0.01 | 338 | 0.01 | 0 | 0.00 | 374 | 0.01 |
| Admin. in Training - Ben. and Taxes | 137 | 0.00 | 65 | 0.00 | 92 | 0.00 | 0 | 0.00 | 90 | 0.00 |
| Gross Receipts Tax | 204,779 | 7.29 | 181,994 | 6.85 | 164,107 | 7.10 | 143,999 | 6.14 | 182,505 | 7.00 |
| Other Capital Costs | 3,376 | 0.12 | 1,608 | 0.06 | 893 | 0.04 | 859 | 0.04 | 1,986 | 0.08 |
| Other Capital Costs | 7,593 | 0.27 | 353 | 0.01 | 617 | 0.03 | 588 | 0.03 | 2,902 | 0.11 |
| Total FIXED COSTS | 774,759 | 27.57 | 575,863 | 21.67 | 475,616 | 20.56 | 518,562 | 22.11 | 616,282 | 23.64 |
| Other Nursing Costs | | | | | | | | | | |
| Patient Activities Supplies | 2,764 | 0.10 | 3,106 | 0.12 | 2,095 | 0.09 | 4,217 | 0.18 | 2,857 | 0.11 |
| Medical Records Salaries | 4,700 | 0.17 | 2,794 | 0.11 | 2,831 | 0.12 | 2,819 | 0.12 | 3,454 | 0.13 |
| Medical Records Benefits | 1,052 | 0.04 | 688 | 0.03 | 841 | 0.04 | 979 | 0.04 | 871 | 0.03 |
| Medical Records Supplies | 371 | 0.01 | 270 | 0.01 | 450 | 0.02 | 7,355 | 0.31 | 949 | 0.04 |
| Social Service Supplies | 365 | 0.01 | 105 | 0.00 | 137 | 0.01 | 233 | 0.01 | 212 | 0.01 |
| Other Nursing Contracted Services | 7,691 | 0.27 | 3,028 | 0.11 | 8,447 | 0.37 | 15 | 0.00 | 5,580 | 0.21 |
| Other Nursing Cost | 53,361 | 1.90 | 4,961 | 0.19 | 2,871 | 0.12 | 1,316 | 0.06 | 20,689 | 0.79 |
| Other Nursing Cost | 12,859 | 0.46 | 6,407 | 0.24 | 6,547 | 0.28 | 790 | 0.03 | 8,160 | 0.31 |
| Total Other Nursing Costs | 83,163 | 2.96 | 21,359 | 0.81 | 24,219 | 1.05 | 17,724 | 0.75 | 42,772 | 1.63 |

Actual Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|---------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Plant Oper. & Maint. | | | | | | | | | | |
| Maintenance Salaries and Wages | 40,864 | 1.45 | 31,783 | 1.20 | 29,859 | 1.29 | 33,061 | 1.41 | 34,557 | 1.33 |
| Maint. Employee Benefits & Taxes | 11,826 | 0.42 | 9,326 | 0.35 | 8,778 | 0.38 | 10,169 | 0.43 | 10,127 | 0.39 |
| Maintenance Equipment Rental | 143 | 0.01 | 20 | 0.00 | 0 | 0.00 | 0 | 0.00 | 56 | 0.00 |
| Maintenance Supplies | 7,733 | 0.28 | 5,418 | 0.20 | 6,346 | 0.27 | 8,245 | 0.35 | 6,658 | 0.26 |
| Maintenance Temporary Help | 3,970 | 0.14 | 2,052 | 0.08 | 48 | 0.00 | 717 | 0.03 | 2,142 | 0.08 |
| Repairs and Maintenance | 15,730 | 0.56 | 12,364 | 0.47 | 8,532 | 0.37 | 8,256 | 0.35 | 12,300 | 0.47 |
| Water & Sewer | 13,575 | 0.48 | 11,482 | 0.43 | 10,066 | 0.44 | 5,309 | 0.23 | 11,351 | 0.44 |
| Electricity | 45,060 | 1.60 | 35,355 | 1.33 | 22,526 | 0.97 | 22,398 | 0.95 | 34,677 | 1.33 |
| Heat | 19,876 | 0.71 | 14,595 | 0.55 | 15,805 | 0.68 | 23,322 | 0.99 | 17,412 | 0.67 |
| Snow & Rubbish Removal | 2,914 | 0.10 | 3,597 | 0.14 | 3,069 | 0.13 | 1,450 | 0.06 | 3,062 | 0.12 |
| Other Oper. & Maint. Costs | 5,971 | 0.21 | 3,983 | 0.15 | 1,558 | 0.07 | 2,178 | 0.09 | 3,962 | 0.15 |
| Other Oper. & Maint. Costs | 1,605 | 0.06 | 1,513 | 0.06 | 2,113 | 0.09 | 1,494 | 0.06 | 1,677 | 0.06 |
| Total Plant Oper. & Maint. | 169,267 | 6.02 | 131,488 | 4.96 | 108,700 | 4.69 | 116,599 | 4.95 | 137,981 | 5.30 |
| Housekeeping | | | | | | | | | | |
| Housekeeping Salaries and Wages | 78,097 | 2.78 | 57,399 | 2.16 | 52,761 | 2.28 | 45,386 | 1.93 | 62,392 | 2.39 |
| Hskpg Employee Benefits & Taxes | 23,334 | 0.83 | 17,669 | 0.66 | 15,504 | 0.67 | 15,139 | 0.65 | 18,899 | 0.73 |
| Housekeeping Supplies | 11,982 | 0.43 | 11,540 | 0.43 | 11,785 | 0.51 | 9,613 | 0.41 | 11,581 | 0.44 |
| Housekeeping Temporary Help | 0 | 0.00 | 331 | 0.01 | 0 | 0.00 | 0 | 0.00 | 116 | 0.00 |
| Other Housekeeping Costs | 555 | 0.02 | 5,595 | 0.21 | 70 | 0.00 | 10,003 | 0.43 | 3,010 | 0.12 |
| Other Housekeeping Costs | 207 | 0.01 | 28 | 0.00 | 0 | 0.00 | 3,806 | 0.16 | 405 | 0.02 |
| Total Housekeeping | 114,175 | 4.07 | 92,562 | 3.47 | 80,120 | 3.46 | 83,947 | 3.58 | 96,403 | 3.70 |

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-----------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Laundry | | | | | | | | | | |
| Laundry Salaries and Wages | 41,787 | 1.49 | 32,895 | 1.24 | 25,146 | 1.09 | 24,259 | 1.03 | 33,450 | 1.28 |
| Laundry Employee Benefits & Taxes | 11,888 | 0.42 | 10,012 | 0.38 | 7,886 | 0.34 | 8,199 | 0.35 | 10,019 | 0.38 |
| Linen and Bedding | 4,083 | 0.15 | 3,890 | 0.15 | 2,466 | 0.11 | 3,189 | 0.14 | 3,576 | 0.14 |
| Laundry Supplies | 5,021 | 0.18 | 4,972 | 0.19 | 3,220 | 0.14 | 3,267 | 0.14 | 4,449 | 0.17 |
| Laundry Temporary Help | 0 | 0.00 | 784 | 0.03 | 0 | 0.00 | 0 | 0.00 | 273 | 0.01 |
| Outside Laundry Service | 11,915 | 0.42 | 8,587 | 0.32 | 9,980 | 0.43 | 5,801 | 0.25 | 9,798 | 0.38 |
| Other Laundry Costs | 197 | 0.01 | 2,121 | 0.08 | 316 | 0.01 | -21 | 0.00 | 876 | 0.03 |
| Other Laundry Costs | 35 | 0.00 | 437 | 0.02 | 2 | 0.00 | 10 | 0.00 | 166 | 0.01 |
| Total Laundry | 74,926 | 2.67 | 63,698 | 2.41 | 49,016 | 2.12 | 44,704 | 1.91 | 62,607 | 2.40 |
| Dietary | | | | | | | | | | |
| Dietary Salaries and Wages | 163,048 | 5.80 | 120,742 | 4.54 | 107,879 | 4.67 | 106,063 | 4.52 | 131,028 | 5.03 |
| Dietary Employee Benefits & Taxes | 44,157 | 1.57 | 32,388 | 1.22 | 31,878 | 1.38 | 32,252 | 1.37 | 36,276 | 1.39 |
| Dietary Supplies | 15,939 | 0.57 | 10,628 | 0.40 | 9,062 | 0.39 | 11,923 | 0.51 | 12,198 | 0.47 |
| Dietary Temporary Help | 350 | 0.01 | 592 | 0.02 | 0 | 0.00 | 0 | 0.00 | 326 | 0.01 |
| Other Dietary Costs | 1,968 | 0.07 | 2,795 | 0.11 | 1,356 | 0.06 | 6,074 | 0.26 | 2,469 | 0.09 |
| Other Dietary Costs | 933 | 0.03 | 1,679 | 0.06 | 2,444 | 0.11 | 256 | 0.01 | 1,475 | 0.06 |
| Total Dietary | 226,395 | 8.05 | 168,824 | 6.35 | 152,619 | 6.61 | 156,568 | 6.67 | 183,772 | 7.05 |
| General Office Costs | | | | | | | | | | |
| Salary - Accountants / Bookkeeper | 49,816 | 1.77 | 39,778 | 1.50 | 29,743 | 1.29 | 22,943 | 0.98 | 39,510 | 1.52 |
| Salary - Secretary / Receptionist | 20,452 | 0.73 | 12,737 | 0.48 | 16,368 | 0.71 | 13,062 | 0.56 | 16,212 | 0.62 |
| Office Employee Benefits & Taxes | 20,815 | 0.74 | 15,330 | 0.58 | 12,985 | 0.56 | 11,259 | 0.48 | 16,327 | 0.63 |
| Advertising (Personnel Only) | 9,798 | 0.35 | 5,030 | 0.19 | 6,787 | 0.29 | 1,098 | 0.05 | 6,716 | 0.26 |
| Telephone and Telegraph | 11,809 | 0.42 | 10,301 | 0.39 | 8,165 | 0.35 | 3,714 | 0.16 | 9,773 | 0.38 |
| Subscriptions | 4,327 | 0.15 | 3,163 | 0.12 | 2,588 | 0.11 | 3,349 | 0.14 | 3,446 | 0.13 |
| Copier Expense | 1,781 | 0.06 | 1,190 | 0.04 | 592 | 0.03 | 476 | 0.02 | 1,196 | 0.05 |
| License Fees | 1,383 | 0.05 | 1,464 | 0.06 | 1,812 | 0.08 | 1,222 | 0.05 | 1,494 | 0.06 |
| Automobile Operating Expenses | 3,065 | 0.11 | 2,025 | 0.08 | 1,726 | 0.07 | 2,960 | 0.13 | 2,392 | 0.09 |
| Office Supplies | 9,831 | 0.35 | 7,305 | 0.27 | 5,042 | 0.22 | 2,994 | 0.13 | 7,290 | 0.28 |
| Printing | 512 | 0.02 | 766 | 0.03 | 168 | 0.01 | 535 | 0.02 | 525 | 0.02 |
| Postage | 2,396 | 0.09 | 2,139 | 0.08 | 1,459 | 0.06 | 1,165 | 0.05 | 1,991 | 0.08 |
| Accounting | 15,421 | 0.55 | 12,709 | 0.48 | 11,822 | 0.51 | 12,046 | 0.51 | 13,378 | 0.51 |

Actual Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|---------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Legal | 3,831 | 0.14 | 3,769 | 0.14 | 6,717 | 0.29 | 2,358 | 0.10 | 4,333 | 0.17 |
| Other Taxes | 2,463 | 0.09 | 1,217 | 0.05 | 168 | 0.01 | 768 | 0.03 | 1,368 | 0.05 |
| Travel and Seminar (In-State) | 5,518 | 0.20 | 5,523 | 0.21 | 8,732 | 0.38 | 2,683 | 0.11 | 6,000 | 0.23 |
| In-service Training | 2,356 | 0.08 | 2,956 | 0.11 | 2,397 | 0.10 | 438 | 0.02 | 2,411 | 0.09 |
| Data Processing | 4,494 | 0.16 | 8,028 | 0.30 | 5,529 | 0.24 | 2,759 | 0.12 | 5,812 | 0.22 |
| Interest - Current Indebtedness | 5,555 | 0.20 | 1,205 | 0.05 | 1,125 | 0.05 | 676 | 0.03 | 2,626 | 0.10 |
| Central Office Overhead | 19,029 | 0.68 | 28,975 | 1.09 | 25,659 | 1.11 | 7,071 | 0.30 | 22,969 | 0.88 |
| Other General Office Costs | 14,113 | 0.50 | 3,683 | 0.14 | 6,399 | 0.28 | 1,118 | 0.05 | 7,632 | 0.29 |
| Other General Office Costs | 2,702 | 0.10 | 3,111 | 0.12 | 4,991 | 0.22 | 1,242 | 0.05 | 3,235 | 0.12 |
| Other General Office Costs | 7,792 | 0.28 | 1,073 | 0.04 | 1,017 | 0.04 | 545 | 0.02 | 3,307 | 0.13 |
| Total General Office Costs | 219,259 | 7.82 | 173,477 | 6.55 | 161,991 | 7.01 | 96,481 | 4.11 | 179,943 | 6.91 |
| Administrative Costs | | | | | | | | | | |
| Salary - Administrator | 56,380 | 2.01 | 48,464 | 1.82 | 41,058 | 1.78 | 48,018 | 2.05 | 49,461 | 1.90 |
| Admin. Employee Benefits & Taxes | 13,055 | 0.46 | 12,538 | 0.47 | 9,927 | 0.43 | 10,375 | 0.44 | 11,943 | 0.46 |
| Admin. & Mgmt. Ceiling | 0 | 0.00 | 4 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| Other Administrative Costs | 1,085 | 0.04 | 1,149 | 0.04 | 2,231 | 0.10 | 0 | 0.00 | 1,272 | 0.05 |
| Other Administrative Costs | 1,234 | 0.04 | 4,999 | 0.19 | 3,342 | 0.14 | 2,147 | 0.09 | 3,099 | 0.12 |
| Other Administrative Costs | 86 | 0.00 | 141 | 0.01 | 400 | 0.02 | 336 | 0.01 | 197 | 0.01 |
| Total Administrative Costs | 71,840 | 2.55 | 67,295 | 2.53 | 56,958 | 2.47 | 60,876 | 2.59 | 65,973 | 2.54 |
| Non-Reimbursable Expenses | | | | | | | | | | |
| Salary - Officers | 7,559 | 0.27 | 1,095 | 0.04 | 1,982 | 0.09 | 6,357 | 0.27 | 3,948 | 0.15 |
| Salary - Assistant Administrator | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Physical Therapy (Director & Staff) | 15,509 | 0.55 | 12,069 | 0.45 | 27,536 | 1.19 | 24,648 | 1.05 | 17,792 | 0.68 |
| Other Non-Reimbursable Wages | 202,033 | 7.19 | 28,980 | 1.09 | 29,074 | 1.26 | 1,089,730 | 46.43 | 178,478 | 6.85 |
| Non-Reimb. Empl. Bene. & Taxes | 128,469 | 4.57 | 5,373 | 0.20 | 8,514 | 0.37 | 777,383 | 33.12 | 111,868 | 4.29 |
| Religious Services | 210 | 0.01 | 1,124 | 0.04 | 165 | 0.01 | 0 | 0.00 | 501 | 0.02 |
| Beauty and Barber Shop | 160 | 0.01 | 604 | 0.02 | 482 | 0.02 | 0 | 0.00 | 374 | 0.01 |
| Gift Shop | 311 | 0.01 | 0 | 0.00 | 60 | 0.00 | 0 | 0.00 | 119 | 0.00 |
| Uniform Purchases | 12 | 0.00 | -75 | 0.00 | -25 | 0.00 | 0 | 0.00 | -28 | 0.00 |
| Personal Purchases | 200 | 0.01 | 158 | 0.01 | 108 | 0.00 | 0 | 0.00 | 147 | 0.01 |
| Advisory Dentist | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Management Services | 29,699 | 1.06 | 37,455 | 1.41 | 19,120 | 0.83 | 0 | 0.00 | 27,494 | 1.06 |
| Director Fees | 520 | 0.02 | 14 | 0.00 | 81 | 0.00 | 0 | 0.00 | 200 | 0.01 |

Actual Costs -- Regional Averages

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|--|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Utilization Review | 16 | 0.00 | 91 | 0.00 | 139 | 0.01 | 0 | 0.00 | 69 | 0.00 |
| Income Taxes | -4,681 | -0.17 | 2,882 | 0.11 | -245 | -0.01 | 12,049 | 0.51 | 381 | 0.01 |
| Dues | 293 | 0.01 | 545 | 0.02 | 193 | 0.01 | 0 | 0.00 | 334 | 0.01 |
| Employee Agency Fees | 6 | 0.00 | 649 | 0.02 | 0 | 0.00 | 0 | 0.00 | 229 | 0.01 |
| Contributions | 299 | 0.01 | 316 | 0.01 | 495 | 0.02 | 560 | 0.02 | 371 | 0.01 |
| Bad Debts | 12,942 | 0.46 | 5,151 | 0.19 | 9,389 | 0.41 | 1,216 | 0.05 | 8,426 | 0.32 |
| Out-of-State Travel | 151 | 0.01 | 761 | 0.03 | 105 | 0.00 | 0 | 0.00 | 340 | 0.01 |
| Advertising (Non Personnel) | 6,063 | 0.22 | 2,559 | 0.10 | 528 | 0.02 | 217 | 0.01 | 3,098 | 0.12 |
| Prescription Drugs | 2,447 | 0.09 | 14,324 | 0.54 | 0 | 0.00 | 4 | 0.00 | 5,832 | 0.22 |
| Late Fees and Penalties | 3,732 | 0.13 | 1,179 | 0.04 | 641 | 0.03 | 8 | 0.00 | 1,829 | 0.07 |
| Non-Reimbursable Interest | 4,940 | 0.18 | 5,750 | 0.22 | 12,342 | 0.53 | 0 | 0.00 | 6,465 | 0.25 |
| Non-Reimb Gross Receipts Tax | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Other Non-Reimbursable Costs | 223,316 | 7.95 | 53,637 | 2.02 | 32,197 | 1.39 | 1,291,197 | 55.01 | 212,221 | 8.14 |
| Total Non-Reimbursable Expenses | 634,206 | 22.59 | 174,641 | 6.56 | 142,881 | 6.18 | 3,203,369 | 136.47 | 580,488 | 22.25 |
| Grand Total | 4,059,304 | 144.51 | 2,875,541 | 108.21 | 2,494,918 | 107.89 | 5,460,698 | 232.65 | 3,412,147 | 130.91 |

Allowable Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|----------------|--------------|------------------|--------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| DIRECT CARE | | | | | | | | | | |
| Salaries - R.N. | 241,651 | 8.60 | 167,733 | 6.31 | 141,648 | 6.13 | 104,128 | 4.44 | 181,658 | 6.97 |
| Salaries - L.P.N. | 142,404 | 5.07 | 126,503 | 4.76 | 133,498 | 5.77 | 89,270 | 3.80 | 130,324 | 5.00 |
| Salaries - C.N.A. | 615,638 | 21.91 | 513,720 | 19.32 | 475,808 | 20.58 | 484,253 | 20.63 | 537,447 | 20.63 |
| Salaries - C.M.T. | 15,376 | 0.55 | 20,122 | 0.76 | 4,695 | 0.20 | 3,560 | 0.15 | 13,623 | 0.52 |
| Salaries - Ward Clerks | 7,727 | 0.28 | 2,207 | 0.08 | 3,074 | 0.13 | 328 | 0.01 | 4,124 | 0.16 |
| Nursing Benefits & Taxes | 276,562 | 9.84 | 234,915 | 8.84 | 211,279 | 9.14 | 208,630 | 8.89 | 241,565 | 9.27 |
| Contract Nursing | 14,387 | 0.51 | 7,360 | 0.28 | 987 | 0.04 | 0 | 0.00 | 7,697 | 0.30 |
| Patient Activities Salaries | 33,543 | 1.19 | 24,928 | 0.94 | 25,022 | 1.08 | 20,109 | 0.86 | 27,477 | 1.05 |
| Pat. Act. Benefits & Taxes | 9,728 | 0.35 | 7,557 | 0.28 | 6,866 | 0.30 | 6,341 | 0.27 | 8,038 | 0.31 |
| Total DIRECT CARE | 1,357,016 | 48.30 | 1,105,045 | 41.57 | 1,002,877 | 43.37 | 916,619 | 39.05 | 1,151,953 | 44.21 |
| INDIRECT CARE | | | | | | | | | | |
| Salaries - Director of Nursing | 42,820 | 1.52 | 34,591 | 1.30 | 33,457 | 1.45 | 34,561 | 1.47 | 37,140 | 1.43 |
| D.O.N. Benefits & Taxes | 12,531 | 0.45 | 10,078 | 0.38 | 9,473 | 0.41 | 9,953 | 0.42 | 10,768 | 0.41 |
| Social Service Salaries | 35,173 | 1.25 | 27,798 | 1.05 | 27,748 | 1.20 | 22,789 | 0.97 | 29,875 | 1.15 |
| Soc. Svc. Benefits & Taxes | 10,033 | 0.36 | 8,361 | 0.31 | 6,845 | 0.30 | 7,323 | 0.31 | 8,502 | 0.33 |
| Food | 117,532 | 4.18 | 132,041 | 4.97 | 82,645 | 3.57 | 91,967 | 3.92 | 112,570 | 4.32 |
| Medical Supplies | 76,360 | 2.72 | 61,472 | 2.31 | 55,398 | 2.40 | 62,969 | 2.68 | 65,312 | 2.51 |
| Medicine and Drugs | 9,136 | 0.33 | 8,641 | 0.33 | 12,577 | 0.54 | 1,035 | 0.04 | 9,046 | 0.35 |
| Pharmacy Consultant | 2,337 | 0.08 | 2,768 | 0.10 | 2,176 | 0.09 | 2,328 | 0.10 | 2,451 | 0.09 |
| Medical Director | 1,113 | 0.04 | 701 | 0.03 | 809 | 0.03 | 642 | 0.03 | 860 | 0.03 |
| Social Service Consultant | -48 | 0.00 | 134 | 0.01 | 234 | 0.01 | 182 | 0.01 | 98 | 0.00 |
| Dietary Consultant | 2,223 | 0.08 | 2,702 | 0.10 | 1,827 | 0.08 | 1,217 | 0.05 | 2,215 | 0.09 |
| Total INDIRECT CARE | 309,210 | 11.01 | 289,287 | 10.89 | 233,189 | 10.08 | 234,966 | 10.00 | 278,837 | 10.71 |

Allowable Costs -- Regional Averages

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-------------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| FIXED COSTS | | | | | | | | | | |
| Depreciation of Building & Imp. | 79,740 | 2.84 | 57,993 | 2.18 | 45,383 | 1.96 | 71,839 | 3.06 | 63,756 | 2.45 |
| Depreciation - Land Improvements | 2,002 | 0.07 | 2,138 | 0.08 | 936 | 0.04 | 1,689 | 0.07 | 1,783 | 0.07 |
| Depr. Furniture & Fixtures | 38,077 | 1.36 | 24,612 | 0.93 | 22,092 | 0.96 | 24,597 | 1.05 | 28,637 | 1.10 |
| Depreciation - Auto | 2,633 | 0.09 | 1,477 | 0.06 | 3,351 | 0.14 | 2,262 | 0.10 | 2,360 | 0.09 |
| Start-Up Cost Amortization | 6,365 | 0.23 | 138 | 0.01 | 2,204 | 0.10 | 1,090 | 0.05 | 2,808 | 0.11 |
| Amortization of Leasehold Imp. | 3,272 | 0.12 | 275 | 0.01 | 664 | 0.03 | 0 | 0.00 | 1,361 | 0.05 |
| Amortization of Finance Costs | 3,774 | 0.13 | 3,453 | 0.13 | 872 | 0.04 | 715 | 0.03 | 2,749 | 0.11 |
| Interest on Long-Term Debt | 152,878 | 5.44 | 95,855 | 3.61 | 65,125 | 2.82 | 71,007 | 3.03 | 106,278 | 4.08 |
| Facility Rent (in lieu of above) | 17,848 | 0.64 | 25,799 | 0.97 | 1,142 | 0.05 | 520 | 0.02 | 15,388 | 0.59 |
| Equipment Rental | 5,093 | 0.18 | 6,216 | 0.23 | 4,131 | 0.18 | 1,660 | 0.07 | 4,976 | 0.19 |
| Return on Owner's Equity | 16,439 | 0.59 | 8,194 | 0.31 | 31,742 | 1.37 | 26,115 | 1.11 | 17,828 | 0.68 |
| Real Estate & Personal Property Tax | 26,840 | 0.96 | 21,933 | 0.82 | 23,077 | 1.00 | 21,157 | 0.90 | 23,798 | 0.91 |
| Insurance (Fire, Liability, etc.) | 16,063 | 0.57 | 13,845 | 0.52 | 8,806 | 0.38 | 12,228 | 0.52 | 13,331 | 0.51 |
| Motor Vehicle Insurance | 790 | 0.03 | 355 | 0.01 | 898 | 0.04 | 958 | 0.04 | 677 | 0.03 |
| Workers' Compensation Ins. | 149,031 | 5.30 | 103,810 | 3.90 | 96,852 | 4.19 | 95,759 | 4.08 | 116,984 | 4.49 |
| Admin. in Training - Wages | 609 | 0.02 | 237 | 0.01 | 338 | 0.01 | 0 | 0.00 | 366 | 0.01 |
| Admin. in Training - Ben. and Taxes | 128 | 0.00 | 65 | 0.00 | 92 | 0.00 | 0 | 0.00 | 87 | 0.00 |
| Gross Receipts Tax | 220,801 | 7.86 | 181,994 | 6.85 | 164,107 | 7.10 | 143,999 | 6.14 | 187,969 | 7.21 |
| Other Capital Costs | 2,613 | 0.09 | 1,745 | 0.07 | 994 | 0.04 | 1,412 | 0.06 | 1,844 | 0.07 |
| Other Capital Costs | 8,367 | 0.30 | 16,116 | 0.61 | 536 | 0.02 | 977 | 0.04 | 8,679 | 0.33 |
| Total FIXED COSTS | 753,363 | 26.82 | 566,250 | 21.31 | 473,342 | 20.47 | 477,984 | 20.37 | 601,659 | 23.08 |
| Other Nursing Costs | | | | | | | | | | |
| Patient Activities Supplies | 2,696 | 0.10 | 3,041 | 0.11 | 2,079 | 0.09 | 4,217 | 0.18 | 2,807 | 0.11 |
| Medical Records Salaries | 4,700 | 0.17 | 2,794 | 0.11 | 2,831 | 0.12 | 2,819 | 0.12 | 3,454 | 0.13 |
| Medical Records Benefits | 1,052 | 0.04 | 688 | 0.03 | 841 | 0.04 | 979 | 0.04 | 871 | 0.03 |
| Medical Records Supplies | 371 | 0.01 | 270 | 0.01 | 450 | 0.02 | 748 | 0.03 | 385 | 0.01 |
| Social Service Supplies | 330 | 0.01 | 105 | 0.00 | 137 | 0.01 | 233 | 0.01 | 200 | 0.01 |
| Other Nursing Contracted Services | 222 | 0.01 | 858 | 0.03 | 108 | 0.00 | 15 | 0.00 | 401 | 0.02 |
| Other Nursing Cost | 41,677 | 1.48 | 1,300 | 0.05 | 922 | 0.04 | 1,115 | 0.05 | 14,971 | 0.57 |
| Other Nursing Cost | 5,366 | 0.19 | 765 | 0.03 | 1,214 | 0.05 | 695 | 0.03 | 2,429 | 0.09 |
| Total Other Nursing Costs | 56,414 | 2.01 | 9,821 | 0.37 | 8,582 | 0.37 | 10,821 | 0.46 | 25,518 | 0.97 |

Allowable Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|---------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Plant Oper. & Maint. | | | | | | | | | | |
| Maintenance Salaries and Wages | 41,069 | 1.46 | 31,707 | 1.19 | 29,138 | 1.26 | 33,061 | 1.41 | 34,438 | 1.32 |
| Maint. Employee Benefits & Taxes | 11,825 | 0.42 | 9,326 | 0.35 | 8,380 | 0.36 | 10,221 | 0.44 | 10,042 | 0.39 |
| Maintenance Equipment Rental | 26 | 0.00 | 20 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16 | 0.00 |
| Maintenance Supplies | 7,733 | 0.28 | 5,390 | 0.20 | 6,248 | 0.27 | 8,307 | 0.35 | 6,631 | 0.25 |
| Maintenance Temporary Help | 3,970 | 0.14 | 2,052 | 0.08 | 48 | 0.00 | 717 | 0.03 | 2,142 | 0.08 |
| Repairs and Maintenance | 15,718 | 0.56 | 13,223 | 0.50 | 8,466 | 0.37 | 8,227 | 0.35 | 12,579 | 0.48 |
| Water & Sewer | 13,757 | 0.49 | 11,606 | 0.44 | 10,062 | 0.44 | 5,120 | 0.22 | 11,439 | 0.44 |
| Electricity | 45,082 | 1.60 | 38,082 | 1.43 | 22,180 | 0.96 | 22,314 | 0.95 | 35,550 | 1.36 |
| Heat | 19,210 | 0.68 | 14,987 | 0.56 | 15,557 | 0.67 | 23,421 | 1.00 | 17,275 | 0.66 |
| Snow & Rubbish Removal | 3,335 | 0.12 | 3,596 | 0.14 | 2,989 | 0.13 | 1,450 | 0.06 | 3,188 | 0.12 |
| Other Oper. & Maint. Costs | 5,697 | 0.20 | 3,783 | 0.14 | 6,268 | 0.27 | 1,974 | 0.08 | 4,840 | 0.19 |
| Other Oper. & Maint. Costs | 1,605 | 0.06 | 1,298 | 0.05 | 1,639 | 0.07 | 1,494 | 0.06 | 1,496 | 0.06 |
| Total Plant Oper. & Maint. | 169,027 | 6.01 | 135,070 | 5.08 | 110,975 | 4.80 | 116,306 | 4.95 | 139,636 | 5.35 |
| Housekeeping | | | | | | | | | | |
| Housekeeping Salaries and Wages | 78,097 | 2.78 | 57,399 | 2.16 | 51,802 | 2.24 | 45,386 | 1.93 | 62,176 | 2.39 |
| Hskpg Employee Benefits & Taxes | 23,332 | 0.83 | 17,664 | 0.66 | 15,209 | 0.66 | 15,214 | 0.65 | 18,837 | 0.72 |
| Housekeeping Supplies | 11,959 | 0.43 | 11,535 | 0.43 | 11,786 | 0.51 | 9,613 | 0.41 | 11,573 | 0.44 |
| Housekeeping Temporary Help | 0 | 0.00 | 331 | 0.01 | 0 | 0.00 | 0 | 0.00 | 116 | 0.00 |
| Other Housekeeping Costs | 556 | 0.02 | 5,581 | 0.21 | 70 | 0.00 | 10,003 | 0.43 | 3,005 | 0.12 |
| Other Housekeeping Costs | 207 | 0.01 | 28 | 0.00 | 0 | 0.00 | 3,806 | 0.16 | 405 | 0.02 |
| Total Housekeeping | 114,151 | 4.07 | 92,538 | 3.47 | 78,867 | 3.41 | 84,022 | 3.58 | 96,112 | 3.69 |

Allowable Costs -- Regional Averages

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-----------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Laundry | | | | | | | | | | |
| Laundry Salaries and Wages | 41,787 | 1.49 | 32,895 | 1.24 | 26,129 | 1.13 | 24,259 | 1.03 | 33,671 | 1.29 |
| Laundry Employee Benefits & Taxes | 11,886 | 0.42 | 10,012 | 0.38 | 8,185 | 0.35 | 8,245 | 0.35 | 10,090 | 0.39 |
| Linen and Bedding | 4,053 | 0.14 | 3,863 | 0.15 | 2,466 | 0.11 | 3,189 | 0.14 | 3,556 | 0.14 |
| Laundry Supplies | 5,148 | 0.18 | 4,725 | 0.18 | 3,219 | 0.14 | 3,164 | 0.13 | 4,398 | 0.17 |
| Laundry Temporary Help | 0 | 0.00 | 784 | 0.03 | 0 | 0.00 | 0 | 0.00 | 273 | 0.01 |
| Outside Laundry Service | 13,657 | 0.49 | 8,587 | 0.32 | 9,980 | 0.43 | 5,801 | 0.25 | 10,392 | 0.40 |
| Other Laundry Costs | 197 | 0.01 | 2,121 | 0.08 | 316 | 0.01 | -21 | 0.00 | 876 | 0.03 |
| Other Laundry Costs | -1,250 | -0.04 | 437 | 0.02 | 2 | 0.00 | 10 | 0.00 | -273 | -0.01 |
| Total Laundry | 75,478 | 2.69 | 63,424 | 2.40 | 50,297 | 2.17 | 44,647 | 1.90 | 62,983 | 2.42 |
| Dietary | | | | | | | | | | |
| Dietary Salaries and Wages | 162,837 | 5.80 | 117,534 | 4.42 | 107,709 | 4.66 | 103,690 | 4.42 | 129,597 | 4.97 |
| Dietary Employee Benefits & Taxes | 44,095 | 1.57 | 31,606 | 1.19 | 31,884 | 1.38 | 31,577 | 1.35 | 35,926 | 1.38 |
| Dietary Supplies | 14,540 | 0.52 | 10,248 | 0.39 | 8,662 | 0.37 | 11,806 | 0.50 | 11,489 | 0.44 |
| Dietary Temporary Help | 349 | 0.01 | 587 | 0.02 | 0 | 0.00 | 0 | 0.00 | 324 | 0.01 |
| Other Dietary Costs | 1,650 | 0.06 | 2,746 | 0.10 | 1,138 | 0.05 | 6,017 | 0.26 | 2,290 | 0.09 |
| Other Dietary Costs | 2,370 | 0.08 | 1,664 | 0.06 | 2,444 | 0.11 | 256 | 0.01 | 1,960 | 0.08 |
| Total Dietary | 225,841 | 8.04 | 164,385 | 6.18 | 151,837 | 6.57 | 153,346 | 6.54 | 181,586 | 6.97 |
| General Office Costs | | | | | | | | | | |
| Salary - Accountants / Bookkeeper | 47,127 | 1.68 | 38,752 | 1.46 | 29,838 | 1.29 | 22,565 | 0.96 | 38,224 | 1.47 |
| Salary - Secretary / Receptionist | 19,950 | 0.71 | 12,302 | 0.46 | 15,697 | 0.68 | 13,062 | 0.56 | 15,739 | 0.60 |
| Office Employee Benefits & Taxes | 19,349 | 0.69 | 14,998 | 0.56 | 12,788 | 0.55 | 11,252 | 0.48 | 15,666 | 0.60 |
| Advertising (Personnel Only) | 6,635 | 0.24 | 4,662 | 0.18 | 6,642 | 0.29 | 896 | 0.04 | 5,459 | 0.21 |
| Telephone and Telegraph | 11,560 | 0.41 | 9,850 | 0.37 | 8,024 | 0.35 | 3,562 | 0.15 | 9,486 | 0.36 |
| Subscriptions | 3,983 | 0.14 | 2,793 | 0.11 | 2,449 | 0.11 | 3,055 | 0.13 | 3,144 | 0.12 |
| Copier Expense | 1,453 | 0.05 | 1,049 | 0.04 | 592 | 0.03 | 476 | 0.02 | 1,035 | 0.04 |
| License Fees | 1,273 | 0.05 | 1,416 | 0.05 | 1,562 | 0.07 | 1,176 | 0.05 | 1,380 | 0.05 |
| Automobile Operating Expenses | 1,757 | 0.06 | 1,718 | 0.06 | 1,737 | 0.08 | 2,601 | 0.11 | 1,811 | 0.07 |
| Office Supplies | 9,677 | 0.34 | 7,234 | 0.27 | 5,039 | 0.22 | 2,944 | 0.13 | 7,208 | 0.28 |
| Printing | 506 | 0.02 | 603 | 0.02 | 168 | 0.01 | 535 | 0.02 | 466 | 0.02 |
| Postage | 2,324 | 0.08 | 2,177 | 0.08 | 1,459 | 0.06 | 1,152 | 0.05 | 1,979 | 0.08 |
| Accounting | 13,745 | 0.49 | 12,474 | 0.47 | 7,230 | 0.31 | 11,125 | 0.47 | 11,614 | 0.45 |

Allowable Costs -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|-------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|---------------|-------------|----------------|-------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Legal | 1,662 | 0.06 | 2,543 | 0.10 | 4,421 | 0.19 | 2,330 | 0.10 | 2,647 | 0.10 |
| Other Taxes | 533 | 0.02 | 118 | 0.00 | 168 | 0.01 | 768 | 0.03 | 326 | 0.01 |
| Travel and Seminar (In-State) | 5,322 | 0.19 | 5,229 | 0.20 | 8,405 | 0.36 | 2,683 | 0.11 | 5,758 | 0.22 |
| In-service Training | 2,334 | 0.08 | 2,923 | 0.11 | 2,397 | 0.10 | 438 | 0.02 | 2,392 | 0.09 |
| Data Processing | 4,481 | 0.16 | 8,343 | 0.31 | 5,529 | 0.24 | 2,689 | 0.11 | 5,911 | 0.23 |
| Interest - Current Indebtedness | 4,114 | 0.15 | 647 | 0.02 | 638 | 0.03 | 676 | 0.03 | 1,830 | 0.07 |
| Central Office Overhead | 16,760 | 0.60 | 20,863 | 0.78 | 23,502 | 1.02 | 10,976 | 0.47 | 19,214 | 0.74 |
| Other General Office Costs | 13,723 | 0.49 | 3,496 | 0.13 | 4,695 | 0.20 | 877 | 0.04 | 7,031 | 0.27 |
| Other General Office Costs | 2,379 | 0.08 | 2,246 | 0.08 | 2,035 | 0.09 | 1,120 | 0.05 | 2,148 | 0.08 |
| Other General Office Costs | 10,207 | 0.36 | 1,153 | 0.04 | 962 | 0.04 | -579 | -0.02 | 4,051 | 0.16 |
| Total General Office Costs | 200,854 | 7.15 | 157,589 | 5.90 | 145,977 | 6.33 | 96,379 | 4.11 | 164,519 | 6.32 |
| Administrative Costs | | | | | | | | | | |
| Salary - Administrator | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Admin. Employee Benefits & Taxes | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Admin. & Mgmt. Ceiling | 59,794 | 2.13 | 58,566 | 2.20 | 55,108 | 2.38 | 53,349 | 2.27 | 57,763 | 2.22 |
| Other Administrative Costs | 65 | 0.00 | -146 | -0.01 | 0 | 0.00 | 0 | 0.00 | -29 | 0.00 |
| Other Administrative Costs | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Other Administrative Costs | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total Administrative Costs | 59,859 | 2.13 | 58,420 | 2.19 | 55,108 | 2.38 | 53,349 | 2.27 | 57,734 | 2.22 |
| Non-Reimbursable Expenses | | | | | | | | | | |
| Salary - Officers | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Salary - Assistant Administrator | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Physical Therapy (Director & Staff) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Other Non-Reimbursable Wages | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Non-Reimb. Empl. Bene. & Taxes | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Religious Services | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Beauty and Barber Shop | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Gift Shop | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Uniform Purchases | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Personal Purchases | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Advisory Dentist | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Management Services | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Director Fees | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

Allowable Costs -- Regional Averages

For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|--|----------------------|-------------------|----------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|-------------------|
| | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD | Total Cost | Cost PPD |
| Utilization Review | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Income Taxes | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Dues | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Employee Agency Fees | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Contributions | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Bad Debts | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Out-of-State Travel | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Advertising (Non Personnel) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Prescription Drugs | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Late Fees and Penalties | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Non-Reimbursable Interest | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Non-Reimb Gross Receipts Tax | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Other Non-Reimbursable Costs | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total Non-Reimbursable Expenses | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Grand Total | 3,321,213 | 118.23 | 2,641,829 | 99.36 | 2,311,051 | 99.95 | 2,188,439 | 93.23 | 2,760,537 | 105.94 |

Staffing Analysis -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | Region 2 | | Region 3 | | Region 4 | | Combined | |
|----------------------------|--------------|-------------|---------------|-------------|--------------|-------------|---------------|-------------|--------------|-------------|
| | Rate | Hours PPD | Rate | Hours PPD | Rate | Hours PPD | Rate | Hours PPD | Rate | Hours PPD |
| DIRECT CARE | | | | | | | | | | |
| RN's | 15.54 | 0.56 | 15.49 | 0.41 | 15.83 | 0.39 | 13.87 | 0.32 | 15.48 | 0.45 |
| LPN's | 12.04 | 0.42 | 11.57 | 0.41 | 11.99 | 0.48 | 10.37 | 0.37 | 11.76 | 0.43 |
| CNA's | 8.37 | 2.62 | 7.64 | 2.53 | 7.70 | 2.68 | 7.27 | 2.84 | 7.89 | 2.62 |
| Activities | 9.34 | 0.13 | 8.48 | 0.11 | 8.57 | 0.13 | 8.07 | 0.11 | 8.81 | 0.12 |
| C.M.T. | 9.64 | 0.06 | 8.85 | 0.09 | 8.98 | 0.02 | 9.27 | 0.02 | 9.16 | 0.06 |
| Ward Clerks.. | 8.38 | 0.04 | 7.21 | 0.01 | 7.94 | 0.02 | 9.94 | 0.00 | 8.08 | 0.02 |
| Total DIRECT CARE | 63.31 | 3.83 | 59.24 | 3.56 | 61.01 | 3.72 | 58.79 | 3.66 | 61.18 | 3.70 |
| INDIRECT CARE | | | | | | | | | | |
| D.O.N. | 20.45 | 0.07 | 18.60 | 0.07 | 18.82 | 0.08 | 16.85 | 0.09 | 19.17 | 0.07 |
| Social Service | 12.35 | 0.10 | 11.51 | 0.09 | 12.71 | 0.09 | 11.05 | 0.09 | 12.04 | 0.10 |
| Total INDIRECT CARE | 32.80 | 0.17 | 30.11 | 0.16 | 31.53 | 0.17 | 27.90 | 0.18 | 31.21 | 0.17 |
| ROUTINE COSTS | | | | | | | | | | |
| Medical Records | 9.38 | 0.02 | 8.12 | 0.01 | 9.04 | 0.01 | 8.62 | 0.01 | 8.88 | 0.01 |
| Maintenance | 9.83 | 0.15 | 9.36 | 0.13 | 8.85 | 0.15 | 8.97 | 0.16 | 9.40 | 0.14 |
| Housekeeping | 6.99 | 0.40 | 6.40 | 0.34 | 6.72 | 0.34 | 6.76 | 0.29 | 6.73 | 0.36 |
| Laundry | 7.02 | 0.21 | 6.42 | 0.19 | 6.38 | 0.17 | 6.42 | 0.16 | 6.66 | 0.19 |
| Dietary | 7.76 | 0.75 | 6.94 | 0.65 | 7.07 | 0.66 | 6.99 | 0.65 | 7.30 | 0.69 |
| Administrator | 29.14 | 0.07 | 25.41 | 0.07 | 24.75 | 0.07 | 28.15 | 0.07 | 26.82 | 0.07 |
| Controller | 0.00 | 0.03 | 97.34 | 0.00 | 13.14 | 0.01 | 21.74 | 0.00 | 5.43 | 0.01 |
| Acct. / Bookkeeper | 10.57 | 0.17 | 10.36 | 0.14 | 10.65 | 0.12 | 11.05 | 0.09 | 10.53 | 0.14 |
| Sec. / Rec. | 11.57 | 0.06 | 9.54 | 0.05 | 11.99 | 0.06 | 10.29 | 0.05 | 10.93 | 0.06 |
| Total ROUTINE COSTS | 92.26 | 1.86 | 179.89 | 1.58 | 98.59 | 1.59 | 108.99 | 1.48 | 92.68 | 1.67 |

Staffing Analysis -- Regional Averages
For Fiscal Years Ending Between 09/30/94 and 08/31/95

| | Region 1 | | | Region 2 | | | Region 3 | | | Region 4 | | | Combined | | |
|---------------------------|----------|-------|-----|----------|-------|-----|----------|-------|-----|----------|-------|-----|----------|-------|-----|
| | Rate | Hours | PPD | Rate | Hours | PPD | Rate | Hours | PPD | Rate | Hours | PPD | Rate | Hours | PPD |
| FIXED COSTS | | | | | | | | | | | | | | | |
| Administrator in Training | 12.64 | 0.00 | | 10.77 | 0.00 | | 10.75 | 0.00 | | 0.00 | 0.00 | | 11.62 | 0.00 | |
| Total FIXED COSTS | 12.64 | 0.00 | | 10.77 | 0.00 | | 10.75 | 0.00 | | 0.00 | 0.00 | | 11.62 | 0.00 | |
| Grand Total | 201.01 | 5.86 | | 280.01 | 5.30 | | 201.88 | 5.48 | | 195.68 | 5.32 | | 196.69 | 5.54 | |





Angus S. King, Jr.
Governor

Kevin W. Concannon
Commissioner

STATE OF MAINE
DEPARTMENT OF HUMAN SERVICES
AUGUSTA, MAINE 04333

TO: Jane Orbeton, Office of Policy and Legal Analysis

FROM: David S. Winslow, Director, Office of Public and Legislative Affairs

DATE: July 23, 1996

SUBJECT: Select Committee to Study Rate Increases in Nursing Homes

Attached please find information regarding questions 1, 2, 3, 7, 9 and 10, which were assigned to the Department of Human Services as a result of the July 18, 1996 meeting. We will have a representative from our Division of Audit available at the July 24 meeting to answer questions on any of this information.

1. Nursing Facilities Medicaid Rates:

Nursing Facilities are paid on a prospective case mix system, with rates established at the beginning of the provider's fiscal year and finally adjusted at the time of audit.

Rate Components:

The Medicaid rate consist of four components: 1. Direct Care Costs which are made up of nursing wages & benefits excluding the Director of Nursing(DON), plus activities, staff wages and benefits; 2. Indirect Care Costs which are made up of Medical Supplies, Food, DON wages & benefits, Social Services staff wages & benefits, and all consultants' fees; 3. Fixed Costs which includes depreciation, interest, insurance, real estate taxes, amortization, return on equity; 4. Routine Costs which are all other cost not defined above.

Rate Setting:

The Direct, Indirect and Routine cost components are determined by actual base year cost. The base year is the fiscal year beginning on or after October 1, 1992. The Direct Care component is set in the following manner: the allowable direct care cost for all facilities are arrayed from high to low, a cap is placed at the median plus 12%, the allowable direct care costs (lower of actual or cap) is multiplied by the quarterly case mix index to arrive at the allowable direct care rate. The case mix index is determined through the patients classification based on the MDS+, each patient is assigned to a resident classification which carries a specific case mix weight, the average of all Medicaid case mix weights in the facility determine the facilities case mix index. This is calculated quarterly. The allowable direct care rate is multiplied by the case mix index to determine the case mix adjusted direct care component. The indirect rate is set by

arraying all base year allowable indirect cost from high to low with a cap set at the median plus 10%. The allowable indirect rate is the lesser of actual base year cost or the cap. The Routine Care rate is set by arraying all base year allowable routine cost from high to low with a cap set at the median plus 8%. The allowable routine rate is the lesser of actual base year cost or the cap. Direct, Indirect, and Routine rates are all inflated through the providers current fiscal year. Fixed cost are set at the base year actual and get not inflation.

Final Settlements:

Each facility is audited annually to determine final settlements. The final settlement for each component is as follows: Direct care costs are the lesser of the actual audited cost or case mix rate. If the Provider incurs direct care costs less than the case mix rate, the Provider keeps 25% of the savings, if the Provider incurs direct care cost greater than the case mix rate, the Provider will be held to the case mix rate. The Indirect and Routine costs are settled at the prospective rate, regardless of actual cost. Fixed costs are settled at the audited allowable costs..

90% Rule:

The 90% occupancy adjustment applies only to the fixed cost. To the extent that fixed costs are allowable, such costs will be adjusted for providers whose annual level of occupancy is less than 90%. The adjustment to the fixed cost component will be at a theoretical level of 90%. The 90% adjustment will be made only at the time of audit. Since no audits have been completed of providers under the Principles effective July 1 1995, the 90% adjustment has not been applied to any facilities as yet.

2. Private Pay Notice Requirement

The Medicaid Principles of Reimbursement call for Maine nursing facilities to report all private pay rate increases to the Department of Human Services' Division of Audit within 5 days of the increase. The reason for this is because Medicaid pays the facility the Medicaid rate or the private pay rate, whichever is less. In recent years most all facilities have set their private pay rate substantially higher than the Medicaid rates. These higher rates make 5-day reporting of the private pay rate information less important to the Audit Division, especially because the private pay information is also gathered when the annual facility audit is done. The decision to not stress the 5-day requirement was made by the Director of Audit as a management decision to utilize auditors' time most effectively when auditing a Medicaid cost report.

The Department of Human Services has the option to penalize a nursing facility 10% of its Medicaid reimbursement for failing to file any required information. This penalty has traditionally been reserved for the most significant violations, such as failing to file a cost report, etc.

The Legislature's action last session by which it required facilities to "give back" the value of the tax has made private pay rate information submitted in a timely fashion a useful tool again. Therefore, the Department mailed a letter to all nursing facilities the week of July 15 asking for private pay rate information back to 1993. Thus far,

information has been received from approximately 60 nursing facilities. We plan to do a follow-up letter next week to remind facilities of the importance of having their private pay information filed and warn of the possible sanctions if it isn't received.

3. See attachment A.

7. See attachment (B)

9. **Bed Banking**

The Department of Human Services has not received any inquiries from Nursing Facilities regarding Bed Banking, provided in the legislation passed last year. Therefore, the Department is unaware of any affect it has had in nursing facility rates or practices. The Department is drafting rules regarding bed banking, which should be complete by the end of the year.

10. The attached 4/26/96 memo to nursing home administrators asking them to let the Department of Human Services know if they did not pass the gross receipts tax on to their residents elicited responses from six nursing facilities: Barron Center; Calais Regional Hospital/Skilled Nursing Facility; Eastern Maine Medical Center/Ross Skilled Nursing Division; Evergreen Manor(Saco); Ledgewood Manor, Inc.(Windham); and Sunrise Residential Care Facility (Jonesport). A written communication from each of them stating that they had not included the 7% in their charges is on file at the Department.

The attached letter from Commissioner Concannon dated 5/96 was then sent to the residents or their designated representatives in all other facilities who were at that time paying privately. The total number of letters was 1575. Because source of payment can change over time, residents could have received letters after their payment source had changed, causing them some confusion. DHS provided this information to the Ombudsman Program in case it received calls from confused consumers.

See Attachment (C).

7/22/96

Maine Nursing Facilities by Profit Status

Page 1

| I4a | I4b | Facility name |
|----------------|-----------------------|---------------------------|
| ----- | | |
| Profit status: | Non-Profit | |
| 010211558 | 205053 | D'Youville Pavilion |
| 010262323 | 205129 | Mercy Home - Eagle Lake |
| 010274998 | 205120 | Mount St. Joseph |
| 010339489 | 205134 | St. Josephs Manor |
| 010376832 | 205126 | Maine Veterans -- Augusta |
| 222844951 | 205099 | Rumford Community Home |
| 999010439 | 205184 | Maine Veterans -- S Paris |
| 999010494 | 205185 | Maine Veterans -- Bangor |
| 999101044 | 205172 | Sunrise Residential Care |
| 999101203 | 205001 | Midcoast Hosp-Brunswick D |
| 999101208 | 205007 | EMC -- Ross Division |
| 999101209 | 205030 | York - Strater |
| 999101210 | 205049 | Houlton Regional Hospital |
| 999101223 | 205152 | Charles A. Dean NH |
| 999101224 | 205124 | Knox Center for LTC |
| 999101225 | 205164 | Jackman Region Health Ctr |
| 999101227 | 205012 | Hillcrest Manor |
| 999101229 | 205051 | Camden HCC |
| 999101230 | 205011 | Barron Center |
| 999101241 | 205018 | TAMC -- AHC |
| 999101300 | 205018 | TAMC -- Comm Gen Hospital |
| 999101328 | 205075 | Island NH |
| 999101581 | 205138 | Lakewood Manor |
| 999101639 | 205056 | Kennebec MC - Gardiner |
| 999101643 | 205139 | Kennebec LTC - Glenridge |
| 999101644 | 205054 | Kennebec LTC - Graybirch |
| 999101671 | 205158 | Gregory Wing - St Andrews |
| 999101686 | 205058 | Penobscot Valley SNF |
| 999101688 | 205076 | Market Square HCC |
| 999101695 | 205057 | Calais Regional SNF |
| 999101758 | 205151 | Maine Veterans -- Caribou |
| 999101791 | 205127 | Maine Veterans -- Scarbor |
| 999101837 | 205176 | Forest Hill Manor |
| 999101878 | 205003 | Cedars NCC |
| | | |
| Profit status: | Profit | |
| 004342883 | 205101 | Victorian Villa NH |
| 010216655 | 205170 | Odd Fellows |
| 010269822 | 205169 | Nicholson's NH |
| 010275788 | 205154 | Woodlawn NH |
| 010283341 | 205144 | St. Josephs NH |
| 010284058 | 205104 | Penobscot NH |
| 010284907 | 205121 | South Portland NH |
| 010287464 | 205145 | Collier's HCC |
| 010309102 | 205092 | Freeport NH |

7/22/96

Maine Nursing Facilities by Profit Status

Page 2

| I4a | I4b | Facility name |
|----------------|--------|---------------------------|
| Profit Status: | P | |
| 010312824 | 205102 | Atlantic Rehab & Nurs Ctr |
| 010316621 | 205132 | Harbor Home |
| 010317512 | 205083 | Madigan Estates |
| 010319599 | 205117 | Caribou NH |
| 010321524 | 20E069 | Maine Stay NH |
| 010323193 | 205063 | Clover Manor, Inc. |
| 010323675 | 205167 | Trull NH |
| 010327855 | 20E129 | Sanford HCF |
| 010330599 | 205162 | Evergreen Manor |
| 010338924 | 205066 | Fryeburg HCC |
| 010342399 | 205108 | St. Andre HCF |
| 010343281 | 205082 | Greenwood Center |
| 010343552 | 205100 | Fresque Isle NH |
| 010345356 | 205089 | Dionne Commons |
| 010349066 | 205072 | Marshwood Nursing CC |
| 010349987 | 205147 | Oceanview NH |
| 010350208 | 205110 | Summit House |
| 010350597 | 205081 | Sebasticook Valley HCF |
| 010357066 | 205109 | Marshall HC |
| 010358020 | 205137 | Ledgewood Manor |
| 010359853 | 205114 | High View Manor |
| 010363481 | 205084 | Viking Nursing Facility |
| 010364938 | 205150 | Auburn NH |
| 010377707 | 205090 | Borderview Manor |
| 010377798 | 205112 | Falmouth by the Sea |
| 010382282 | 205149 | Katahdin |
| 010384545 | 205069 | Sandy River NCC |
| 010386404 | 205143 | Cummings HCF |
| 010387054 | 205080 | Gardiner NH |
| 010392078 | 205141 | Pleasant Heights |
| 010394065 | 205131 | Edgewood Manor |
| 010394066 | 205168 | Orchard Park Living Ctr. |
| 010394068 | 205174 | Sanfield Living Center |
| 010394069 | 205133 | Heritage Manor |
| 010397862 | 205085 | Amenity Manor |
| 010401580 | 205073 | Bridgton HC |
| 010414041 | 205140 | Tall Pines HCF. |
| 010416631 | 205086 | Varney Crossing NH |
| 010417092 | 205155 | Seville Park Plaza |
| 010427354 | 205135 | Sonogee Estates |
| 010435902 | 205115 | Dexter NH |
| 010437915 | 205116 | Stillwater Health Care |
| 010438701 | 205125 | Ledgeview NH |
| 010438913 | 205123 | Courtland Living Center |
| 010441897 | 205173 | Robinsons HCF |
| 010442817 | 205060 | Cedar Ridge NCC |

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Maine Nursing Facilities by Profit Status

Page 3

| I4a | I4b | Facility name |
|----------------|--------|---------------------------|
| Profit Status: | P | |
| 010443043 | 205098 | Hawthorne House |
| 010447076 | 205166 | Gorham House |
| 010448532 | 205064 | Ross Manor |
| 010448539 | 205118 | Narraguagus Bay HCF |
| 010452646 | 205065 | RiverRidge NF |
| 010455504 | 205068 | Springbrook NCC |
| 010456929 | 205113 | Colonial Acres NH |
| 010461764 | 205181 | Mount Heights HC |
| 010474071 | 205091 | Oak Grove NC |
| 010474072 | 205093 | Willows NCC |
| 010474073 | 205171 | Birch Grove NCC |
| 010474935 | 205103 | Renaissance |
| 010477294 | 205142 | Parkview NH |
| 010477629 | 205180 | Windward Gardens |
| 999010091 | 205159 | Sedgewood Commons |
| 999010338 | 205122 | Bradbury Manor |
| 999010338 | 205122 | Harbor Hill |
| 999101135 | 205088 | Bolster Heights |
| 999101136 | 205148 | Promenade HCF |
| 999101221 | 205146 | Eastport Memorial NH |
| 999101232 | 205020 | Bangor City Nursing |
| 999101234 | 205074 | Seaside |
| 999101235 | 205031 | Orono NH |
| 999101236 | 205004 | Hibbard NH |
| 999101272 | 205052 | Russell Park Manor |
| 999101287 | 205006 | Montello Manor |
| 999101293 | 205067 | Cove's Edge |
| 999101384 | 205165 | Somerset Manor |
| 999101447 | 205157 | Coastal Manor |
| 999101490 | 205094 | Fieldcrest Manor |
| 999101498 | 205077 | Augusta Rehabilitation Ct |
| 999101499 | 205106 | Bangor Convelescent Ctr |
| 999101500 | 205078 | Winship Green NC |
| 999101501 | 205079 | Brentwood Rehab & NC |
| 999101502 | 205062 | Brewer Rehab & LC |
| 999101503 | 205107 | Dixfield HC |
| 999101504 | 205105 | Westgate Manor |
| 999101505 | 205095 | Kennebunk NHS |
| 999101506 | 205097 | Norway NH |
| 999101508 | 205096 | Shore Village NC |
| 999101520 | 205119 | Homestead Inc. |
| 999101550 | 205128 | Maplecrest Living Center |
| 999101580 | 205136 | South Ridge LC |
| 999101605 | 205111 | Country Manor NH |
| 999101607 | 205130 | Merrill Memorial Manor |
| 999101678 | 205070 | Pine Point NC |

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Maine Nursing Facilities by Profit Status

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| I4a | I4b | Facility name |
|----------------|--------|---------------------------|
| ----- | ----- | ----- |
| Profit Status: | P | |
| 999101679 | 205071 | Woodford Park NC |
| 999101696 | 205163 | Mere Point NH |
| 999101756 | 205062 | Brewer Head Injury Treatm |
| 999101835 | 205065 | RiverRidge Head Injury |
| 999101861 | 205177 | Gorham House Cottage |

| Nursing Facilities | | | | | | | | | | | | | | | | | | |
|--|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|------|-------------|------|
| Customary charge to the general public for semi-private room | | | | | | | | | | | | | | | | | | |
| 1993 - present | | | | | | | | | | | | | | | | | | |
| Facility | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate |
| Amenity Manor | Jan-93 | 125.00 | Sep-93 | 135.00 | May-94 | 139.00 | | | | | | | | | | | | |
| Aroostook Med. Center The - CGH | Jan-93 | 108.00 | Aug-93 | 115.00 | Sep-93 | 128.00 | Jan-94 | 135.00 | Aug-94 | 140.00 | | | | | | | | |
| Aroostook Med. Center The - AHC | Jan-93 | 108.00 | Aug-93 | 115.00 | Sep-93 | 128.00 | | | | | | | | | | | | |
| Auburn Nursing Home | Jan-93 | 94.00 | Feb-93 | 100.00 | Jan-94 | 107.00 | May-94 | 112.00 | | | | | | | | | | |
| Augusta Convalescent Center | Jun-92 | 103.00 | Jan-93 | 108.00 | Jun-93 | 140.00 | Sep-93 | 171.50 | Oct-93 | 150.50 | | | | | | | | |
| Bangor City Nursing Facility | Jul-92 | 109.00 | Jan-93 | 120.00 | Jul-93 | 122.00 | Oct-93 | 130.00 | | | | | | | | | | |
| Bangor Convalescent Center | Jun-92 | 108.00 | Dec-92 | 114.00 | Jun-94 | 127.33 | Nov-94 | 134.00 | | | | | | | | | | |
| Barnard Nursing Home | Jul-92 | 89.25 | Dec-92 | 94.45 | Sep-93 | 101.06 | | | | | | | | | | | | |
| Barron Center | Jul-92 | 118.00 | Jul-93 | 122.56 | | | | | | | | | | | | | | |
| Birch Grove Nursing Care Center | Jan-93 | 112.00 | Sep-93 | 117.00 | Jan-94 | 113.00 | Oct-94 | 127.00 | Jan-95 | 117.00 | | | | | | | | |
| Bolster Heights Health Care | Jul-92 | 112.00 | Jul-93 | 117.60 | Sep-93 | 128.26 | Apr-94 | 120.00 | | | | | | | | | | |
| Borderview Manor | Jan-93 | 100.00 | Mar-93 | 95.00 | Jul-93 | 102.00 | Jan-94 | 109.00 | Jan-95 | 118.00 | | | | | | | | |
| Bradbury Manor | Jan-93 | 95.00 | Jan-94 | 96.30 | | | | | | | | | | | | | | |
| Brentwood Manor | Jun-92 | 119.00 | May-93 | 127.00 | Jun-94 | 145.00 | Jan-95 | 150.00 | | | | | | | | | | |
| Brewer Rehab & Living Center | Jun-92 | 110.00 | Oct-92 | 116.50 | Jun-94 | 141.24 | Jan-95 | 131.61 | May-95 | 141.24 | | | | | | | | |
| Bridgton Hlth. Care Center | Jan-93 | 112.00 | Apr-93 | 120.00 | Sep-93 | 125.00 | Jan-95 | 140.17 | | | | | | | | | | |
| Brunswick Convalescent Center | Jan-93 | 130.00 | Sep-93 | 140.00 | May-94 | 144.00 | | | | | | | | | | | | |
| Brunswick Manor | Jan-93 | 135.00 | Sep-93 | 146.00 | May-94 | 150.00 | | | | | | | | | | | | |
| Calais Regional Hospital | Jan-93 | 175.00 | Jan-94 | 190.00 | Oct-94 | 250.00 | | | | | | | | | | | | |
| Camden Health Care Center | Apr-92 | 105.00 | Apr-93 | 118.00 | Sep-93 | 128.00 | | | | | | | | | | | | |
| Camden Nursing Home | | | | | | | | | | | | | | | | | | |
| Caribou Nursing Home | Oct-92 | 120.00 | Sep-93 | 130.00 | | | | | | | | | | | | | | |
| Cedar Ridge Nursing Care Center | Oct-92 | 122.00 | Sep-93 | 125.00 | | | | | | | | | | | | | | |
| Cedars Nursing Care Center | May-92 | | May-93 | 151.00 | | | | | | | | | | | | | | |
| Charles A. Dean Memorial Hospital | Apr-92 | 90.00 | Apr-92 | 96.00 | Jul-93 | 102.72 | Oct-93 | 105.93 | | | | | | | | | | |
| Clover Manor, Inc. | Jul-92 | 102.00 | Dec-92 | 108.00 | Sep-93 | 120.00 | Dec-93 | 129.00 | Jan-95 | 138.00 | | | | | | | | |
| Coastal Manor | Jan-93 | 111.00 | | | | | | | | | | | | | | | | |
| Collier's Health Care Center | Jul-92 | 98.84 | Jun-93 | 105.22 | Jul-93 | 112.59 | Jan-94 | 116.00 | Jan-95 | 122.00 | | | | | | | | |
| Colonial Acres Nursing Home | Jan-93 | 95.00 | Sep-93 | 103.00 | Jan-94 | 107.00 | Jan-95 | 112.00 | | | | | | | | | | |
| Country Manor Nursing Home | Jan-93 | 99.00 | Jan-94 | 118.00 | Jan-95 | 124.00 | | | | | | | | | | | | |
| Courtland Living Center | Jan-93 | 115.38 | Aug-93 | 131.53 | Sep-93 | 123.46 | Jan-94 | 132.00 | | | | | | | | | | |
| Cove's Edge | May-92 | 136.00 | May-93 | 141.00 | | | | | | | | | | | | | | |
| Cummings Health Care Facility | Jan-93 | | Jan-94 | 120.00 | | | | | | | | | | | | | | |
| Dexter Nursing Home | Jan-93 | 94.00 | Sep-93 | 101.90 | Jan-94 | 105.00 | Jan-95 | 110.00 | | | | | | | | | | |
| Dixfield Health Care Center | Jun-92 | 99.00 | Jan-93 | 105.00 | Jun-93 | 116.00 | Jun-94 | 97.00 | | | | | | | | | | |
| Eastport Memorial Nursing Home | Jan-93 | 106.00 | Sep-93 | 116.00 | Jan-94 | 110.00 | Mar-94 | 125.00 | | | | | | | | | | |
| Edgewood Manor | Oct-92 | 112.33 | Aug-93 | 128.06 | Sep-93 | 120.19 | Jan-94 | 133.00 | | | | | | | | | | |
| Evergreen Manor | Jan-93 | 95.00 | Jul-93 | 111.00 | Aug-95 | 121.00 | | | | | | | | | | | | |
| Falmouth By The Sea | Jan-93 | 81.90 | Jul-93 | 87.63 | Jan-94 | 146.00 | Nov-94 | 156.00 | | | | | | | | | | |
| Fieldcrest manor Nursing Home | Jun-92 | 106.00 | Jan-94 | 126.00 | Dec-94 | 132.00 | | | | | | | | | | | | |
| Forest Hill Manor | Oct-92 | 110.00 | Aug-93 | 118.00 | | | | | | | | | | | | | | |
| Freeport Nursing Home | Jan-93 | 107.00 | Mar-93 | 112.00 | Sep-93 | 120.00 | Jan-94 | 128.40 | | | | | | | | | | |
| Fryeburg Health Care Center | Jan-93 | 125.00 | Sep-93 | 130.00 | Jan-94 | 133.75 | | | | | | | | | | | | |
| Gardiner Nursing Home | Jan-93 | 89.00 | Sep-93 | 96.00 | Aug-94 | 98.00 | Mar-95 | 100.00 | | | | | | | | | | |
| Gorham House | Oct-92 | 128.00 | Jul-93 | 132.00 | Sep-93 | 144.00 | Oct-93 | 144.00 | Jul-94 | 158.00 | Oct-94 | 158.00 | Jul-95 | 167.00 | | | | |
| Gorham Manor | Oct-92 | 157.00 | Sep-93 | 170.00 | | | | | | | | | | | | | | |

Attachment (B)

| Nursing Facilities | | | | | | | | | | | | | | | | | | |
|--|-------------|------------|---------------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|------|-------------|------|-------------|------|
| Customary charge to the general public for semi-private room | | | | | | | | | | | | | | | | | | |
| 1993 - present | | | | | | | | | | | | | | | | | | |
| Facility | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate | Effec. Date | Rate |
| Greenwood Center | Jul-92 | 125.00 | Sep-93 | 140.00 | | | | | | | | | | | | | | |
| Harbor Home | Jan-92 | 90.00 | Jan-94 | 115.00 | | | | | | | | | | | | | | |
| Hawthorne House | Jan-93 | 113.00 | Sep-93 | 123.00 | Jan-94 | 127.00 | Jan-95 | 135.00 | | | | | | | | | | |
| Heritage Manor | Jan-93 | 106.42 | Aug-93 | 121.33 | Sep-93 | 113.88 | Jan-94 | 120.00 | Jan-95 | 106.00 | | | | | | | | |
| Hibbard Nursing Home | Oct-92 | 90.00 | Dec-92 | 95.00 | Dec-93 | 105.00 | | | | | | | | | | | | |
| Hicks Nursing Home | Jan-93 | 90.00 | Sep-93 | 96.30 | Jan-94 | 96.30 | Feb-94 | 100.00 | Jan-95 | 110.00 | | | | | | | | |
| High View Manor | Jul-92 | 87.00 | Aug-92 | 90.00 | Oct-92 | 93.00 | Aug-93 | 100.00 | Jan-95 | 102.00 | Jul-95 | 105.00 | | | | | | |
| Hillcrest Manor Division | Jun-92 | 102.00 | Jun-93 | 127.00 | | | | | | | | | | | | | | |
| Homestead, Inc. | Oct-92 | 90.00 | Oct-93 | 115.00 | | | | | | | | | | | | | | |
| Island Nursing Home | Jul-92 | 103.00 | Oct-93 | 113.72 | | | | | | | | | | | | | | |
| Jackman Region Health Center | Apr-92 | 90.00 | Apr-92 | 98.00 | Apr-93 | 100.86 | | | | | | | | | | | | |
| Katahdin Nursing Home | Jul-92 | 112.00 | Jul-93 | 116.00 | Sep-93 | 126.50 | Jul-94 | 132.00 | | | | | | | | | | |
| Ken. Long Term Care G.Birch | Jul-92 | 95.00 | Jan-93 | 103.00 | Sep-93 | 113.00 | Jan-95 | 120.00 | | | | | | | | | | |
| Kennebec Long Term Care | Jun-92 | 95.00 | Jan-93 | 103.00 | Sep-93 | 113.00 | Jan-95 | 120.00 | | | | | | | | | | |
| Kennebec Valley Medical Center Gar | Dec-92 | 207.00 | Jul-93 | 225.00 | Sep-93 | 230.00 | | | | | | | | | | | | |
| Kennebunk Nursing Home | May-92 | 117.00 | Mar-93 | 124.00 | | | | | | | | | | | | | | |
| Knox Center for Long Term Care | Mar-92 | Not listed | Apr-93 | 105.00 | May-93 | 112.00 | Sep-93 | 122.00 | | | | | | | | | | |
| Lakewood Manor Nursing Home | Dec-92 | 104.00 | Feb-93 | 109.00 | Sep-93 | 120.00 | | | | | | | | | | | | |
| Lamp Nursing Home The | Feb-92 | Not listed | Jan-94 | 98.00 | | | | | | | | | | | | | | |
| Ledgeview Nursing Home | Jun-92 | 92.00 | Oct-92 | 97.00 | Sep-93 | 110.00 | | | | | | | | | | | | |
| Ledgewood Manor | Dec-92 | 105.00 | Oct-93 | 120.00 | | | | | | | | | | | | | | |
| Lovelett Health Care Center | Dec-92 | Not listed | NO PRIVATE PATIENTS | | | | | | | | | | | | | | | |
| Madigan Estates | Jun-92 | 88.00 | Sep-92 | 93.00 | Sep-93 | 103.00 | | | | | | | | | | | | |
| Maine Stay Nursing Home | Dec-92 | 125.00 | Jul-93 | 133.75 | Jan-94 | 139.10 | | | | | | | | | | | | |
| Maine Veterans Home | Jun-92 | 110.00 | Aug-93 | 120.00 | Sep-93 | 130.00 | | | | | | | | | | | | |
| Maine Veterans Home-Caribou | Jun-92 | 110.00 | Aug-93 | 120.00 | Sep-93 | 130.00 | | | | | | | | | | | | |
| Maine Veterans Home-Scar. | Jun-92 | 120.00 | Jul-93 | 120.00 | Aug-93 | 130.00 | Sep-93 | 140.00 | | | | | | | | | | |
| Maplecrest Living Center | Dec-92 | 111.12 | Aug-93 | 126.68 | Sep-93 | 118.90 | Jan-94 | 125.00 | Mar-95 | 130.00 | | | | | | | | |
| Maplecrest Nursing Home | Apr-92 | 95.00 | Jan-92 | 100.00 | Oct-93 | 105.00 | Jan-95 | 110.00 | | | | | | | | | | |
| Market Square Health Center | Dec-92 | 115.68 | Jan-94 | 125.00 | | | | | | | | | | | | | | |
| Marshall's Health Care Facility | Sep-92 | 95.00 | Sep-93 | 110.00 | Oct-94 | 125.00 | | | | | | | | | | | | |
| Marshwood Nursing Care Center | Apr-92 | 105.00 | May-93 | 110.00 | May-94 | 116.00 | | | | | | | | | | | | |
| Mercy Home | Jun-92 | 125.00 | Nov-93 | 136.50 | | | | | | | | | | | | | | |
| Mere Point Nursing Home | Sep-92 | 105.00 | Jan-93 | 114.00 | Jul-93 | 121.98 | Oct-93 | 102.00 | Oct-94 | 118.00 | Jan-95 | 125.00 | | | | | | |
| Merrill Memorial Manor | Dec-92 | 94.00 | Jan-94 | 116.00 | Jan-95 | 123.00 | | | | | | | | | | | | |
| Montello Manor | Dec-92 | 130.00 | Sep-93 | 140.00 | | | | | | | | | | | | | | |
| Mountain Heights Health Care Facility | Dec-92 | 109.20 | Sep-93 | 118.75 | | | | | | | | | | | | | | |
| Mt. St. Joseph Nursing Home | Dec-92 | 110.00 | Sep-93 | 120.00 | May-95 | 135.00 | | | | | | | | | | | | |
| Narragagus Bay Health Care Facility | Dec-92 | 116.00 | May-93 | 122.00 | Sep-93 | 132.98 | Sep-94 | 138.00 | Jan-95 | 130.00 | | | | | | | | |
| Nicholson's Nursing Home | Jun-92 | Not listed | Jul-93 | 80.00 | May-94 | 85.00 | Jul-94 | 95.00 | | | | | | | | | | |
| Norway Convalescent Center | May-92 | 116.00 | Jun-94 | 133.00 | Jul-94 | 138.00 | | | | | | | | | | | | |
| Oak Grove Nursing Care Ctr. | Dec-92 | 115.00 | Sep-93 | 120.00 | Oct-94 | 139.00 | | | | | | | | | | | | |
| Oceanview Nursing Home | Dec-92 | 143.50 | Sep-93 | 158.65 | Jan-94 | 134.34 | Jan-95 | 139.00 | | | | | | | | | | |
| Odd Fellow's Home of Maine | Jun-92 | 95.00 | Jul-93 | 110.00 | Sep-93 | 125.00 | | | | | | | | | | | | |
| Orchard Park Living Center | Dec-92 | 121.01 | Aug-93 | 137.95 | Sep-93 | 129.48 | Jan-94 | 136.00 | | | | | | | | | | |
| Orono Nursing Home, Inc. | Dec-92 | 100.00 | Oct-93 | 113.00 | Oct-94 | 119.00 | | | | | | | | | | | | |
| Parkview Nursing Home | Dec-92 | 90.00 | Jun-93 | 95.00 | Feb-94 | 105.00 | Nov-94 | 115.00 | | | | | | | | | | |
| Penobscot Nursing Home | Dec-92 | 89.50 | Jan-94 | 94.50 | Jan-95 | 106.46 | | | | | | | | | | | | |
| Penobscot Valley Hospital | Dec-92 | 240.00 | | | | | | | | | | | | | | | | |
| Pine Point Nursing Care Center | Sep-92 | 139.75 | Oct-94 | 160.50 | | | | | | | | | | | | | | |

| Nursing Facilities | | | | | | | | | | | | | | | | | | |
|--|--------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Customary charge to the general public for semi-private room | | | | | | | | | | | | | | | | | | |
| 1993 - present | | | | | | | | | | | | | | | | | | |
| Facility | Effec. | | Effec. | | Effec. | | Effec. | | Effec. | | Effec. | | Effec. | | Effec. | | Effec. | |
| | Date | Rate | Date | Rate | Date | Rate | Date | Rate | Date | Rate | Date | Rate | Date | Rate | Date | Rate | Date | Rate |
| Pleasant Hill Health Facility | Dec-92 | 100.00 | Jan-94 | 115.00 | Jan-95 | 120.00 | | | | | | | | | | | | |
| Presque Isle Nursing Home | Sep-92 | 120.00 | Sep-93 | 130.00 | | | | | | | | | | | | | | |
| Promenade Health Care Facility | Jun-92 | 122.00 | Jul-93 | 128.10 | Sep-93 | 139.71 | Apr-94 | 120.00 | May-94 | 128.00 | | | | | | | | |
| Riverridge | Dec-92 | Not listed | Jan-94 | 135.00 | Aug-94 | 144.45 | Nov-94 | 155.15 | | | | | | | | | | |
| Riverwood Health Care Center | Dec-92 | 99.00 | Sep-93 | 107.00 | Jan-94 | 112.00 | Jan-95 | 115.00 | | | | | | | | | | |
| Robinson's Hlth. Care Facility | Dec-92 | 100.00 | Jan-94 | 120.00 | Jan-95 | 126.00 | | | | | | | | | | | | |
| Ross Manor | Dec-92 | 120.00 | Sep-93 | 130.00 | Jan-94 | 134.00 | Jan-95 | 141.00 | | | | | | | | | | |
| Rumford Community Home | Jun-92 | 95.00 | Jul-93 | 105.00 | Nov-93 | 113.00 | | | | | | | | | | | | |
| Russell Park Manor | Jul-92 | 100.00 | Sep-92 | 105.00 | Feb-93 | 130.00 | Aug-93 | 100.00 | Sep-93 | 105.00 | Feb-94 | 110.00 | Aug-94 | 120.00 | Jun-95 | 126.00 | | |
| Sandy River Nursing Care Ctr. | Sep-92 | 110.00 | Nov-92 | 115.00 | Oct-93 | 121.00 | | | | | | | | | | | | |
| Sanfield Living Center | Dec-92 | 111.13 | Aug-93 | 126.69 | Sep-93 | 118.91 | Jan-94 | 124.00 | | | | | | | | | | |
| Sanford Health Care Facility | Dec-92 | 125.00 | Jul-93 | 133.75 | Jan-94 | 133.75 | Jul-94 | 139.10 | | | | | | | | | | |
| Seaside Nursing and Ret. Home | Dec-92 | 131.00 | Aug-93 | 138.00 | Sep-93 | 150.00 | Jan-95 | 155.00 | | | | | | | | | | |
| Sebasticook Valley Health Care facilit | Dec-92 | 104.00 | Sep-93 | 111.80 | Jan-94 | 116.00 | Jun-95 | 119.00 | | | | | | | | | | |
| Seville Park Plaza | Dec-92 | 112.00 | Aug-93 | 121.00 | Jan-95 | 126.00 | | | | | | | | | | | | |
| Shore Village Nursing Center | May-92 | 110.00 | Jul-92 | 115.00 | | | | | | | | | | | | | | |
| So. Portland Nursing Home | Dec-92 | 120.00 | Jul-93 | 130.00 | Oct-93 | 143.00 | Jan-94 | 142.65 | Jul-94 | 139.10 | Sep-94 | 144.00 | Jan-95 | 142.65 | Jul-95 | 139.10 | Sep-95 | 144.00 |
| Somerset Manor | Dec-92 | 111.12 | Aug-93 | 126.68 | Sep-93 | 118.90 | Jan-94 | 131.00 | | | | | | | | | | |
| Sonogee Estates | Dec-92 | 121.44 | Aug-93 | 138.44 | Sep-93 | 129.94 | Jan-94 | 133.00 | | | | | | | | | | |
| Southridge Living Center | Dec-92 | 116.59 | Aug-93 | 132.91 | Sep-93 | 124.75 | Jan-95 | 127.00 | | | | | | | | | | |
| Springbrook Nursing Care Center | Dec-92 | 147.34 | Jan-94 | 140.00 | Mar-95 | 155.15 | | | | | | | | | | | | |
| St. Andre Health Care Facility | Nov-92 | 99.00 | Feb-93 | 105.00 | Nov-93 | 117.00 | Dec-94 | 120.00 | Jan-95 | 117.00 | Mar-95 | 120.00 | | | | | | |
| St. Andrews Hospital | Sep-92 | 110.00 | Jan-94 | 134.00 | Oct-94 | 140.00 | Jan-95 | 134.00 | Jul-95 | 140.00 | | | | | | | | |
| St. Joseph Nursing Home | Dec-92 | 110.00 | Jan-94 | 117.70 | Oct-94 | 128.40 | | | | | | | | | | | | |
| St. Joseph's Manor | Jun-92 | 125.00 | Aug-92 | 130.00 | Aug-93 | 135.00 | Sep-93 | 145.00 | Jul-94 | 150.00 | | | | | | | | |
| St. Marguerite D'Youville Pav. | Dec-92 | 107.00 | Sep-93 | 120.00 | Jul-93 | 107.00 | Sep-93 | 116.00 | Jan-95 | 120.00 | Feb-95 | 125.00 | | | | | | |
| Stillwater Health Care | Jun-92 | 102.00 | Jun-93 | 107.00 | Jul-93 | 121.00 | Jul-95 | 127.00 | | | | | | | | | | |
| Summit House Health Care Ctr. | Dec-92 | 96.00 | Jul-93 | 103.00 | Sep-93 | 104.00 | Dec-93 | 105.00 | | | | | | | | | | |
| Sunrise Residential Care Facility | Dec-92 | 110.00 | Jun-93 | 125.00 | | | | | | | | | | | | | | |
| Swampscotta Nursing Home | Dec-92 | 96.00 | Sep-93 | 105.00 | | | | | | | | | | | | | | |
| Talpinas Health Care Facility | Dec-92 | 118.50 | Jun-93 | 123.00 | Oct-93 | 134.00 | Sep-94 | 140.00 | Sep-95 | 144.00 | | | | | | | | |
| Trull Nursing Home | Jun-92 | 82.50 | Oct-92 | 91.51 | Aug-93 | 94.83 | Jul-94 | 98.15 | Jun-95 | 109.93 | | | | | | | | |
| Varney Crossing Nursing Care Center | Jun-92 | 115.00 | Sep-93 | 126.00 | | | | | | | | | | | | | | |
| Victorian Villa Nursing Home | Dec-92 | 100.00 | May-93 | 105.00 | Sep-93 | 114.00 | | | | | | | | | | | | |
| Viking ICF The | Oct-92 | 120.00 | Dec-92 | 125.00 | Sep-93 | 140.00 | Dec-94 | 148.00 | | | | | | | | | | |
| Volmer Nursing Home | Jun-92 | 95.00 | | | | | | | | | | | | | | | | |
| Westgate Manor | May-92 | 109.00 | Nov-92 | 116.00 | Sep-93 | 142.10 | Oct-93 | 130.00 | Dec-93 | 126.00 | Jun-94 | 139.00 | Jan-95 | 129.50 | Apr-95 | 139.00 | | |
| Willows Nursing Care Center The | Dec-92 | 115.00 | Sep-93 | 120.00 | Oct-94 | 135.00 | | | | | | | | | | | | |
| Winship Green Nursing Center | May-92 | 105.00 | Jul-92 | 110.00 | Jun-93 | 88.00 | Jan-94 | 145.00 | Aug-94 | 148.00 | | | | | | | | |
| Woodford Park Nursing Care | Sep-92 | 139.86 | Oct-93 | 130.00 | Jan-94 | 140.00 | Jan-95 | 149.80 | | | | | | | | | | |
| Woodlawn Nursing Home | Dec-92 | 115.00 | Sep-93 | 125.00 | Jan-94 | 129.00 | Jan-95 | 135.00 | | | | | | | | | | |
| York Hospital | Jun-92 | 170.00 | Jul-95 | 185.00 | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Effective Date | Semi Prvt. | Prvt. | New | | | | | New | | | | | New | | | | |
|-----------------------------------|-----------------------------|------------|--------|----------------|------------|--------|------------|--------|----------------|------------|--------|------------|--------|----------------|------------|--------|------------|---------|
| | | | | Date of Change | Semi Prvt. | Prvt. | % Increase | | Date of Change | Semi Prvt. | Prvt. | % Increase | | Date of Change | Semi Prvt. | Prvt. | % Increase | |
| | | | | | | | Semi. | Prvt. | | | | Semi. | Prvt. | | | | Semi. | Prvt. |
| Amenity Manor | 1/1/93 | 125.00 | 130.00 | 1/1/94 | 135.00 | 140.00 | 8.00% | 7.69% | 4/1/94 | 139.00 | 144.00 | 2.96% | 2.86% | 1/1/96 | 142.00 | 147.00 | 2.16% | 2.08% |
| Aroostook Medical Center The(AHC) | 1/1/93 | 108.00 | 135.00 | 8/1/93 | 115.00 | 150.00 | 6.48% | 11.11% | 9/1/93 | 128.00 | 167.00 | 11.30% | 11.33% | | | | | |
| Aroostook Medical Center The(CGh) | 1/1/93 | 108.00 | 135.00 | 8/1/93 | 115.00 | 150.00 | 6.48% | 11.11% | 9/1/93 | 128.00 | 167.00 | 11.30% | 11.33% | 3/1/94 | 135.00 | N/A | 5.47% | N/A |
| Auburn Nursing Home | | | | | | | | | | | | | | | | | | |
| Augusta Convalescent Center | | | | | | | | | | | | | | | | | | |
| Bangor City Nursing Facility | 1/1/93 | 120.00 | N/A | 7/1/93 | 122.00 | N/A | 1.67% | N/A | 10/1/93 | 140.00 | N/A | 14.75% | N/A | 7/1/95 | 144.00 | N/A | 2.86% | N/A |
| Bangor Convalescent Center | 3/1/96 | 134.00 | | 4/1/96 | 137.00 | N/A | 2.24% | N/A | | | | | | | | | | |
| Barnard Nursing Home | 11/1/92 | 94.45 | N/A | 9/1/93 | 101.06 | N/A | 7.00% | N/A | 12/7/94 | 103.60 | N/A | 2.51% | N/A | 8/1/95 | 106.71 | N/A | 3.00% | N/A |
| Barron Center | 1/1/93 | 118.00 | 130.00 | 7/1/94 | 130.00 | 145.00 | 10.17% | 11.54% | 7/1/95 | 135.00 | 150.00 | 3.85% | 3.45% | 7/1/96 | 142.00 | 160.00 | 5.19% | 6.67% |
| Birch Grove Nursing Care Center | | | | | | | | | | | | | | | | | | |
| Bolster Heights Health Care | 1/1/93 | 112.00 | | 7/1/93 | 117.60 | N/A | 5.00% | N/A | 9/1/93 | 128.26 | N/A | 9.06% | N/A | 4/1/94 | 120.00 | N/A | -6.44% | N/A |
| Borderview Manor | 1/1/93 | 95.00 | 110.00 | 1/1/94 | 102.00 | 117.00 | 7.37% | 6.36% | 1/1/95 | 110.00 | 125.00 | 7.84% | 6.84% | 1/1/96 | 129.00 | 145.00 | 17.27% | 16.00% |
| Brentwood Manor | | | | | | | | | | | | | | | | | | |
| Brewer Rehab & Living Center | 1/1/94 | 123.00 | 142.00 | 1/1/94 | 131.61 | 151.94 | 7.00% | 7.00% | 10/1/94 | 141.24 | 161.57 | 7.32% | 6.34% | 9/1/95 | 146.59 | 166.92 | 3.79% | 3.31% |
| Bridgton Hlth. Care Center | | | | | | | | | | | | | | | | | | |
| Brunswick Convalescent Center | 1/1/93 | 130.00 | 135.00 | 1/1/94 | 140.00 | 145.00 | 7.69% | 7.41% | 4/1/94 | 144.00 | 150.00 | 2.86% | 3.45% | 1/1/96 | 146.00 | 150.00 | 1.39% | 0.00% |
| Brunswick Manor | Changed to Residential Care | | | | | | | | | | | | | | | | | |
| Calais Regional Hospital | 12/1/89 | 175.00 | N/A | 1/1/94 | 190.00 | N/A | 8.57% | N/A | 10/1/94 | 250.00 | N/A | 31.58% | N/A | | | | | |
| Camden Health Care Center | 4/1/93 | 116.00 | 160.00 | 9/1/93 | 128.00 | 176.00 | 10.34% | 10.00% | 4/1/95 | 135.00 | 185.00 | 5.47% | 5.11% | 4/1/96 | 139.00 | 190.00 | 2.96% | 2.70% |
| Camden Nursing Home(Closed) | | | | | | | | | | | | | | | | | | |
| Caribou Nursing Home | 1/1/93 | 113.00 | 135.00 | 5/1/93 | 120.00 | 135.00 | 6.19% | 0.00% | 10/1/93 | 130.00 | 143.00 | 8.33% | 5.93% | 1/1/95 | 137.00 | 150.00 | 5.38% | 4.90% |
| Cedar Ridge Nursing Care Center | 1/1/93 | 133.75 | N/A | 10/1/94 | 144.00 | N/A | 7.66% | N/A | 1/1/96 | 151.00 | N/A | 4.86% | N/A | | | | | |
| Cedars Nursing Care Center | 1/1/93 | 135.00 | 155.00 | 9/1/93 | 147.00 | 170.00 | 8.89% | 9.68% | 9/1/94 | 155.00 | 180.00 | 5.44% | 5.88% | 7/1/95 | 161.00 | 188.00 | 3.87% | 4.44% |
| Charles A. Dean Memorial Hospital | 1/1/96 | 112.35 | N/A | 4/1/96 | 123.59 | N/A | 10.00% | N/A | | | | | | | | | | |
| Clover Manor, Inc. | 12/1/92 | 109.00 | 123.00 | 12/1/93 | 129.00 | 145.00 | 18.35% | 17.89% | 12/1/94 | 138.00 | 155.00 | 6.98% | 6.90% | 12/1/95 | 140.00 | 157.00 | 1.45% | 1.29% |
| Coastal Manor | 1/1/93 | 111.00 | N/A | 1/1/94 | 113.00 | N/A | 1.80% | N/A | 1/1/95 | 118.00 | N/A | 4.42% | N/A | 7/1/95 | 125.00 | N/A | 5.93% | N/A |
| Collier's Health Care Center | 1/1/93 | 98.84 | 103.44 | 6/1/93 | 105.22 | 110.11 | 6.45% | 6.45% | 7/1/93 | 112.59 | 118.89 | 7.00% | 7.97% | 1/1/94 | 116.00 | 123.00 | 3.03% | 3.46% |
| Colonial Acres Nursing Home | 1/1/93 | 95.00 | N/A | 9/8/93 | 103.00 | N/A | 8.42% | N/A | 1/1/94 | 107.00 | N/A | 3.88% | N/A | 1/1/95 | 112.00 | N/A | 4.67% | N/A |
| Country Manor Nursing Home | | | | | | | | | | | | | | | | | | |
| Courtland Living Center | | | | | | | | | | | | | | | | | | |
| Cove's Edge | | | | | | | | | | | | | | | | | | |
| Cummings Health Care Facility | 1/1/92 | 110.00 | N/A | 9/1/92 | 120.00 | N/A | 9.09% | N/A | | | | | | | | | | |
| Dexter Nursing Home | 1/1/92 | 87.00 | N/A | 1/1/93 | 94.00 | N/A | 8.05% | N/A | 9/1/93 | 101.90 | N/A | 8.40% | N/A | 1/1/94 | 105.00 | N/A | 3.04% | N/A |
| Dixfield Health Care Center | 1/1/93 | 90.00 | 105.00 | 8/1/93 | 90.00 | 135.00 | 0.00% | 28.57% | 9/1/93 | 110.00 | 129.00 | 22.22% | -4.44% | 10/1/93 | 97.00 | 113.00 | -11.82% | -12.40% |
| Eastport Memorial Nursing Home | 1/1/93 | 100.00 | 104.00 | 9/1/93 | 110.00 | 114.00 | 10.00% | 9.62% | 3/1/94 | 125.00 | 129.00 | 13.64% | 13.16% | | | | | |
| Edgewood Manor | | | | | | | | | | | | | | | | | | |
| Evergreen Manor | 7/1/93 | 111.00 | 125.00 | 8/1/95 | 121.00 | 135.00 | 9.01% | 8.00% | 8/1/96 | 131.00 | 145.00 | 8.26% | 7.41% | | | | | |
| Falmouth By The Sea | 1/1/92 | 125.00 | 178.00 | 1/1/93 | 130.00 | 185.00 | 4.00% | 3.93% | 9/1/93 | 141.00 | 201.00 | 8.46% | 8.65% | 1/1/94 | 146.00 | 213.00 | 3.55% | 5.97% |
| Fieldcrest manor Nursing Home | 1/1/96 | 134.00 | 152.00 | 4/1/96 | 140.50 | 158.50 | 4.85% | 4.28% | | | | | | | | | | |
| Forest Hill Manor | 1/1/93 | 110.00 | N/A | 7/1/93 | 118.00 | N/A | 7.27% | N/A | | | | | | | | | | |
| Freeport Nursing Home | | | | | | | | | | | | | | | | | | |
| Fryeburg Health Care Center | | | | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Effective Date | Semi Prvt. | Prvt. | New | | | | New | | | | New | | | | | | |
|---|----------------|------------|--------|----------------|------------|--------|------------------|------------------|----------------|------------|--------|------------------|------------------|----------------|------------|--------|------------------|------------------|
| | | | | Date of Change | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. | Date of Change | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. | Date of Change | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. |
| Gardiner Nursing Home | | | | | | | | | | | | | | | | | | |
| Gorham House | 1/1/93 | 170.00 | 180.00 | | | | | | | | | | | | | | | |
| Gorham Manor | 1/1/93 | 128.00 | 148.00 | 7/1/93 | 132.00 | 152.00 | 3.13% | 2.70% | 9/1/93 | 144.00 | 166.00 | 9.09% | 9.21% | 7/1/94 | 158.00 | 178.00 | 9.72% | 7.23% |
| Greenwood Center | 4/12/92 | 125.00 | 140.00 | 9/10/93 | 140.00 | 155.00 | 12.00% | 10.71% | 8/1/96 | 160.00 | 175.00 | 14.29% | 12.90% | | | | | |
| Harbor Home | | | | 6/1/96 | 150.00 | 160.00 | | | | | | | | | | | | |
| Hawthorne House | 1/1/93 | 113.00 | 119.00 | 9/1/93 | 123.00 | 129.00 | 8.85% | 8.40% | 1/1/94 | 127.00 | 133.00 | 3.25% | 3.10% | 1/1/95 | 135.00 | 148.00 | 6.30% | 11.28% |
| Heritage Manor | | | | | | | | | | | | | | | | | | |
| Hibbard Nursing Home | 12/1/92 | 95.00 | 116.00 | 12/1/93 | 105.00 | 125.00 | 10.53% | 7.76% | 1/1/95 | 110.00 | 130.00 | 4.76% | 4.00% | 12/1/95 | 115.00 | 135.00 | 4.55% | 3.85% |
| Hicks Nursing Home | | | | | | | | | | | | | | | | | | |
| High View Manor | 1/1/93 | 93.00 | 103.00 | 8/1/93 | 100.00 | 111.00 | 7.53% | 7.77% | 7/1/94 | 102.00 | 113.00 | 2.00% | 1.80% | 7/1/95 | 105.00 | 116.00 | 2.94% | 2.65% |
| Hillcrest Manor Division | 10/1/93 | 127.00 | 154.00 | 5/1/96 | 140.00 | 170.00 | 10.24% | 10.39% | | | | | | | | | | |
| Homestead, Inc. | | | | 6/1/96 | 150.00 | 160.00 | | | | | | | | | | | | |
| Island Nursing Home | 8/1/92 | 103.00 | 111.00 | 10/1/93 | 113.72 | 122.55 | 10.41% | 10.41% | 8/1/95 | 118.05 | 127.22 | 3.81% | 3.81% | 7/1/96 | 123.95 | 127.22 | 5.00% | 0.00% |
| Jackman Region Health Center | | | | | | | | | | | | | | | | | | |
| Katahdin Nursing Home | 7/1/92 | 112.00 | N/A | 7/1/93 | 116.00 | N/A | 3.57% | N/A | 9/1/93 | 126.50 | N/A | 9.05% | N/A | 7/1/94 | 132.00 | N/A | 4.35% | N/A |
| Ken. Long Term Care G.Birch | | | | | | | | | | | | | | | | | | |
| Kennebec Long Term Care Glenridge | | | | | | | | | | | | | | | | | | |
| Kennebec Valley Medical Center Gardiner | | 260.00 | 265.00 | 8/1/96 | 270.00 | 275.00 | 3.85% | 3.77% | | | | | | | | | | |
| Kennebunk Nursing Home | | | | | | | | | | | | | | | | | | |
| Knox Center for Long Term Care | | | | | | | | | | | | | | | | | | |
| Lakewood Manor Nursing Home | | | | | | | | | | | | | | | | | | |
| Lamp Nursing Home The | | | | | | | | | | | | | | | | | | |
| Ledgeview Nursing Home | 10/1/92 | 97.00 | 140.00 | 9/1/93 | 110.00 | 160.00 | 13.40% | 14.29% | 4/1/96 | 120.00 | 175.00 | 9.09% | 9.38% | | | | | |
| Ledgewood Manor | | | | | | | | | | | | | | | | | | |
| Lovelett Health Care Center | | | | | | | | | | | | | | | | | | |
| Madigan Estates | 1/1/93 | 93.00 | 111.00 | 9/1/93 | 103.00 | 123.00 | 10.75% | 10.81% | 9/1/94 | 110.00 | 130.00 | 6.80% | 5.69% | 9/1/95 | 115.00 | 135.00 | 4.55% | 3.85% |
| Maine Stay Nursing Home | | | | | | | | | | | | | | | | | | |
| Maine Veterans Home-Augusta | 1/1/93 | 110.00 | 110.00 | 8/1/93 | 120.00 | 120.00 | 9.09% | 9.09% | 9/1/93 | 130.00 | 130.00 | 8.33% | 8.33% | 9/1/94 | 140.00 | 140.00 | 7.69% | 7.69% |
| Maine Veterans Home-Caribou | 1/1/93 | 110.00 | 110.00 | 8/1/93 | 120.00 | 120.00 | 9.09% | 9.09% | 9/1/93 | 130.00 | 130.00 | 8.33% | 8.33% | 9/1/94 | 140.00 | 140.00 | 7.69% | 7.69% |
| Maine Veterans Home-Scar. | 1/1/93 | 120.00 | 120.00 | 8/1/93 | 130.00 | 130.00 | 8.33% | 8.33% | 9/1/93 | 140.00 | 140.00 | 7.69% | 7.69% | 9/1/94 | 150.00 | 150.00 | 7.14% | 7.14% |
| Maplecrest Living Center | | | | | | | | | | | | | | | | | | |
| Maplecrest Nursing Home(Westland Gar.) | | | | | | | | | | | | | | | | | | |
| Market Square Health Center | | | | | | | | | | | | | | | | | | |
| Marshall's Health Care Facility | 9/1/93 | 95.00 | 125.00 | 11/1/94 | 110.00 | 135.00 | 15.79% | 8.00% | 12/1/95 | 125.00 | 150.00 | 13.64% | 11.11% | | | | | |
| Marshwood Nursing Care Center | | | | | | | | | | | | | | | | | | |
| Mercy Home | | | | | | | | | | | | | | | | | | |
| Mere Point Nursing Home | | 125.00 | 137.00 | 1/1/96 | 132.00 | 144.00 | 5.60% | 5.11% | | | | | | | | | | |
| Merrill Memorial Manor | 1/1/93 | 94.00 | 100.00 | 1/1/94 | 116.00 | 122.00 | 23.40% | 22.00% | 1/1/95 | 123.00 | 128.00 | 6.03% | 4.92% | 1/1/96 | 129.00 | 134.00 | 4.88% | 4.69% |
| Montello Manor | 1/1/93 | 130.00 | N/A | 1/1/94 | 135.00 | N/A | 3.85% | N/A | 4/1/94 | 140.00 | N/A | 3.70% | N/A | 1/1/96 | 145.00 | 150.00 | 3.57% | N/A |
| Mountain Heights Health Care Facility | 1/1/93 | 105.00 | N/A | 4/1/93 | 109.20 | N/A | 4.00% | N/A | 9/1/93 | 118.75 | N/A | 8.75% | N/A | 5/1/96 | 133.00 | N/A | 12.00% | N/A |
| Mt. St. Joseph Nursing Home | 1/1/93 | 110.00 | 120.00 | 9/1/93 | 120.00 | 130.00 | 9.09% | 8.33% | 2/1/96 | 150.00 | 165.00 | 25.00% | 26.92% | | | | | |
| Narraguagus Bay Health Care Facilit | 10/1/93 | 132.98 | 151.51 | 10/1/94 | 138.00 | 158.00 | 3.78% | 4.28% | 11/1/95 | 143.00 | 169.00 | 3.62% | 6.96% | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Effective Date | Semi | | Date of Change | New | | | | Date of Change | New | | | | Date of Change | New | | | |
|---|---|--------|--------|----------------|--------|--------|------------|--------|----------------|--------|------------|-------|-------|----------------|------------|--------|--------|------------|
| | | Prvt. | Prvt. | | Semi. | Prvt. | % Increase | Semi. | | Prvt. | % Increase | Semi. | Prvt. | | % Increase | Semi. | Prvt. | % Increase |
| | | | | | | | | | | | | | | | | | | |
| Nicholson's Nursing Home | | | | | | | | | | | | | | | | | | |
| Norway Convalescent Center | | 142.00 | 185.00 | 4/1/96 | 148.00 | 191.00 | 4.23% | 3.24% | | | | | | | | | | |
| Oak Grove Nursing Care Ctr. | | | | | | | | | | | | | | | | | | |
| Oceanview Nursing Home | 1/1/93 | 121.00 | 133.25 | 9/1/93 | 133.80 | 147.35 | 10.58% | 10.58% | 1/1/94 | 134.34 | 147.94 | 0.40% | 0.40% | 1/1/95 | 139.00 | 153.00 | 3.47% | 3.42% |
| Odd Fellow's Home of Maine | 1/1/93 | 95.00 | 100.00 | 7/1/93 | 115.00 | 120.00 | 21.05% | 20.00% | 9/1/93 | 120.00 | 125.00 | 4.35% | 4.17% | 8/1/94 | 125.00 | 135.00 | 4.17% | 8.00% |
| Orchard Park Living Center | | | | | | | | | | | | | | | | | | |
| Orono Nursing Home, Inc. | 10/1/92 | 100.00 | 117.00 | 9/1/93 | 113.00 | 132.00 | 13.00% | 12.82% | 10/1/94 | 119.00 | 139.00 | 5.31% | 5.30% | 10/1/95 | 124.00 | 145.00 | 4.20% | 4.32% |
| Parkview Nursing Home | | | | | | | | | | | | | | | | | | |
| Penobscot Nursing Home | | | | | | | | | | | | | | | | | | |
| Penobscot Valley Hospital | | | | | | | | | | | | | | | | | | |
| Pine Point Nursing Care Center | | | | | | | | | | | | | | | | | | |
| Pleasant Hill Health Facility | | | | | | | | | | | | | | | | | | |
| Presque Isle Nursing Home | | | | | | | | | | | | | | | | | | |
| Promenade Health Care Facility | | | | | | | | | | | | | | | | | | |
| Riverridge | | | | | | | | | | | | | | | | | | |
| Riverwood HCC(Renaissance) | 1/1/93 | 99.00 | 111.00 | 9/16/93 | 107.00 | 120.00 | 8.08% | 8.11% | 1/1/94 | 112.00 | 124.00 | 4.67% | 3.33% | 1/1/95 | 125.00 | 130.00 | 11.61% | 4.84% |
| Robinson's Hlth. Care Facility | | | | | | | | | | | | | | | | | | |
| Ross Manor | 1/1/93 | 120.00 | 130.00 | 9/3/93 | 130.00 | 140.00 | 8.33% | 7.69% | 1/1/94 | 134.00 | 146.00 | 3.08% | 4.29% | 1/1/95 | 141.00 | 153.00 | 5.22% | 4.79% |
| Rumford Community Home | 7/1/92 | 95.00 | 115.00 | 11/1/93 | 113.00 | 130.00 | 18.95% | 13.04% | 7/1/95 | 119.00 | 137.00 | 5.31% | 5.38% | 8/1/96 | 125.00 | 137.00 | 5.04% | 0.00% |
| Russell Park Manor | 2/1/93 | 110.00 | 120.00 | 9/1/93 | 120.00 | 130.00 | 9.09% | 8.33% | 6/1/95 | 126.00 | 136.50 | 5.00% | 5.00% | 8/1/96 | 132.00 | 143.00 | 4.76% | 4.76% |
| Sandy River Nursing Care Ctr. | 11/1/93 | 121.00 | 142.00 | 10/1/94 | 139.10 | 160.50 | 14.96% | 13.03% | | | | | | | | | | |
| Sanfield Living Center | | | | | | | | | | | | | | | | | | |
| Sanford Health Care Facility | | | | | | | | | | | | | | | | | | |
| Seaside Nursing and Ret. Home | 12/1/92 | 131.00 | N/A | 8/1/93 | 138.00 | N/A | 5.34% | N/A | 9/1/93 | 150.00 | N/A | 8.70% | N/A | 10/1/94 | 155.00 | N/A | 3.33% | N/A |
| Sebasticook Valley Health Care facility | | | | | | | | | | | | | | | | | | |
| Seville Park Plaza | 10/1/92 | 112.00 | 117.00 | 7/1/93 | 121.00 | 126.00 | 8.04% | 7.69% | 1/1/95 | 126.00 | 131.00 | 4.13% | 3.97% | 1/1/96 | 131.00 | 136.00 | 3.97% | 3.82% |
| Shore Village Nursing Center | | 144.00 | 160.00 | 4/1/96 | 148.50 | 164.50 | 3.13% | 2.81% | | | | | | | | | | |
| So. Portland Nursing Home | | | | | | | | | | | | | | | | | | |
| Somerset Manor | | | | | | | | | | | | | | | | | | |
| Sonogee Estates | | | | | | | | | | | | | | | | | | |
| Southridge Living Center | | | | | | | | | | | | | | | | | | |
| Springbrook Nursing Care Center | | | | | | | | | | | | | | | | | | |
| St. Andre Health Care Facility | | | | | | | | | | | | | | | | | | |
| St. Andrews Hospital | 10/1/93 | 134.00 | N/A | 7/1/95 | 140.00 | N/A | 4.48% | N/A | 3/1/96 | 145.00 | N/A | 3.57% | N/A | 8/1/96 | 160.00 | N/A | 10.34% | N/A |
| St. Joseph Nursing Home | 1/1/93 | 110.00 | N/A | 7/1/94 | 117.40 | N/A | 6.73% | N/A | 10/1/94 | 128.40 | N/A | 9.37% | N/A | | | | | |
| St. Joseph's Manor | | | | 8/1/96 | 162.50 | 177.50 | | | | | | | | | | | | |
| St. Marguerite D'Youville Pav. | 1/1/96 | 107.00 | N/A | 9/1/93 | 120.00 | N/A | 12.15% | N/A | 2/1/95 | 125.00 | N/A | 4.17% | N/A | 3/1/96 | 131.00 | N/A | 4.80% | N/A |
| Stillwater Health Care | 7/1/92 | 102.00 | 127.00 | 7/1/93 | 107.00 | 134.00 | 4.90% | 5.51% | 9/1/93 | 116.00 | 145.00 | 8.41% | 8.21% | 7/1/94 | 121.00 | 152.00 | 4.31% | 4.83% |
| Summit House Health Care Ctr. | Rates are adjusted monthly. See attached listing. | | | | | | | | | | | | | | | | | |
| Sunrise Residential Care Facility | | | | | | | | | | | | | | | | | | |
| Swampscotta Nursing Home | | | | | | | | | | | | | | | | | | |
| Talpinas Health Care Facility | | | | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Effective Date | | | New | | | | | New | | | | | New | | | | |
|------------------------------------|----------------|--------|--------|----------------|--------|--------|------------|--------|----------------|--------|--------|------------|--------|----------------|--------|--------|------------|--------|
| | | Semi | Prvt. | Date of Change | Semi | Prvt. | % Increase | | Date of Change | Semi | Prvt. | % Increase | | Date of Change | Semi | Prvt. | % Increase | |
| | | Prvt. | Prvt. | | Prvt. | Prvt. | Semi. | Prvt. | | Prvt. | Prvt. | Semi. | Prvt. | | Prvt. | Prvt. | Semi. | Prvt. |
| Trull Nursing Home | 1/1/93 | 91.51 | 102.16 | 8/1/93 | 94.83 | 105.87 | 3.63% | 3.63% | 7/1/94 | 98.15 | 109.58 | 3.50% | 3.50% | 6/1/95 | 109.93 | 122.73 | 12.00% | 12.00% |
| Varney Crossing Nursing Care Cente | 11/1/91 | 115.00 | 135.00 | 9/1/93 | 126.00 | 148.00 | 9.57% | 9.63% | 7/1/96 | 148.00 | 166.00 | 17.46% | 12.16% | | | | | |
| Victorian Villa Nursing Home | 1/1/93 | N/A | 105.00 | 9/1/93 | N/A | 114.00 | N/A | 8.57% | 1/1/95 | 114.00 | 120.00 | N/A | 5.26% | | | | | |
| Viking ICF The | 1/1/93 | 125.00 | 185.00 | 9/15/93 | 140.00 | 207.00 | 12.00% | 11.89% | 12/1/94 | 148.00 | 207.00 | 5.71% | 0.00% | 10/12/95 | 155.00 | 207.00 | 4.73% | 0.00% |
| Westgate Manor | | 145.00 | 176.00 | 4/1/96 | 149.00 | 180.00 | 2.76% | 2.27% | | | | | | | | | | |
| Willows Nursing Care Center The | | | | | | | | | | | | | | | | | | |
| Winship Green Nursing Center | 2/1/93 | 88.00 | N/A | 4/1/94 | 145.00 | N/A | 64.77% | N/A | 8/1/95 | 148.00 | N/A | 2.07% | N/A | 4/1/96 | 155.00 | N/A | 4.73% | N/A |
| Woodford Park Nursing Care | 1/1/93 | 130.00 | 150.00 | 8/1/93 | 140.00 | 150.00 | 7.69% | 0.00% | 1/1/94 | 149.50 | 160.50 | 6.79% | 7.00% | 1/1/96 | 150.00 | 160.00 | 0.33% | -0.31% |
| Woodlawn Nursing Home | 1/1/93 | 115.00 | 125.00 | 9/6/93 | 125.00 | 136.00 | 8.70% | 8.80% | 1/1/94 | 129.00 | 141.00 | 3.20% | 3.68% | 1/1/95 | 135.00 | 148.00 | 4.65% | 4.96% |
| York Hospital | | | | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | New | | | | | New | | | | | New | | | | |
|-----------------------------------|---------|--------|--------|------------|--------|---------|--------|--------|------------|-------|---------|-------|--------|------------|-------|
| | Date of | Semi | | % Increase | | Date of | Semi | | % Increase | | Date of | Semi | | % Increase | |
| | Change | Prvt. | Prvt. | Semi. | Prvt. | Change | Prvt. | Prvt. | Semi. | Prvt. | Change | Prvt. | Prvt. | Semi. | Prvt. |
| Amenity Manor | | | | | | | | | | | | | | | |
| Aroostook Medical Center The(AHC) | | | | | | | | | | | | | | | |
| Aroostook Medical Center The(CGH) | 7/1/94 | 140.00 | N/A | 3.70% | N/A | | | | | | | | | | |
| Auburn Nursing Home | | | | | | | | | | | | | | | |
| Augusta Convalescent Center | | | | | | | | | | | | | | | |
| Bangor City Nursing Facility | | | | | | | | | | | | | | | |
| Bangor Convalescent Center | | | | | | | | | | | | | | | |
| Barnard Nursing Home | 2/18/96 | 109.50 | N/A | 2.61% | N/A | | | | | | | | | | |
| Barron Center | | | | | | | | | | | | | | | |
| Birch Grove Nursing Care Center | | | | | | | | | | | | | | | |
| Bolster Heights Health Care | | | | | | | | | | | | | | | |
| Borderview Manor | | | | | | | | | | | | | | | |
| Brentwood Manor | | | | | | | | | | | | | | | |
| Brewer Rehab & Living Center | 4/1/96 | 149.80 | 170.13 | 2.19% | 1.92% | | | | | | | | | | |
| Bridgton Hlth. Care Center | | | | | | | | | | | | | | | |
| Brunswick Convalescent Center | | | | | | | | | | | | | | | |
| Brunswick Manor | | | | | | | | | | | | | | | |
| Calais Regional Hospital | | | | | | | | | | | | | | | |
| Camden Health Care Center | | | | | | | | | | | | | | | |
| Camden Nursing Home(Closed) | | | | | | | | | | | | | | | |
| Caribou Nursing Home | 1/1/96 | 140.00 | 153.00 | 2.19% | 2.00% | | | | | | | | | | |
| Cedar Ridge Nursing Care Center | | | | | | | | | | | | | | | |
| Cedars Nursing Care Center | | | | | | | | | | | | | | | |
| Charles A. Dean Memorial Hospital | | | | | | | | | | | | | | | |
| Clover Manor, Inc. | | | | | | | | | | | | | | | |
| Coastal Manor | 1/1/96 | 130.00 | N/A | 4.00% | N/A | | | | | | | | | | |
| Collier's Health Care Center | 1/1/95 | 122.00 | 129.00 | 5.17% | 4.88% | 1/1/96 | 128.00 | 135.00 | 4.92% | 4.65% | | | | | |
| Colonial Acres Nursing Home | 1/1/96 | 118.00 | N/A | 5.36% | N/A | | | | | | | | | | |
| Country Manor Nursing Home | | | | | | | | | | | | | | | |
| Courtland Living Center | | | | | | | | | | | | | | | |
| Cove's Edge | | | | | | | | | | | | | | | |
| Cummings Health Care Facility | | | | | | | | | | | | | | | |
| Dexter Nursing Home | 1/1/95 | 110.00 | N/A | 4.76% | N/A | 1/1/96 | 116.00 | N/A | 5.45% | N/A | | | | | |
| Dixfield Health Care Center | 12/1/93 | 94.00 | 110.00 | -3.09% | -2.65% | 1/1/94 | 97.00 | 116.00 | 3.19% | 5.45% | 1/1/95 | 97.00 | 122.00 | 0.00% | 5.17% |
| Eastport Memorial Nursing Home | | | | | | | | | | | | | | | |
| Edgewood Manor | | | | | | | | | | | | | | | |
| Evergreen Manor | | | | | | | | | | | | | | | |
| Falmouth By The Sea | 11/1/94 | 156.00 | 228.00 | 6.85% | 7.04% | 1/1/96 | 164.00 | 240.00 | 5.13% | 5.26% | | | | | |
| Fieldcrest manor Nursing Home | | | | | | | | | | | | | | | |
| Forest Hill Manor | | | | | | | | | | | | | | | |
| Freeport Nursing Home | | | | | | | | | | | | | | | |
| Fryeburg Health Care Center | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Date of Change | New | | | | Date of Change | New | | | | Date of Change | New | | | | |
|---------------------------------------|----------------|------------|--------|------------------|------------------|----------------|------------|-------|------------------|------------------|----------------|------------|-------|------------------|------------------|--|
| | | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. | | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. | | Semi Prvt. | Prvt. | % Increase Semi. | % Increase Prvt. | |
| Gardiner Nursing Home | | | | | | | | | | | | | | | | |
| Gorham House | | | | | | | | | | | | | | | | |
| Gorham Manor | 7/15/95 | 177.00 | 187.00 | 12.03% | 5.06% | | | | | | | | | | | |
| Greenwood Center | | | | | | | | | | | | | | | | |
| Harbor Home | | | | | | | | | | | | | | | | |
| Hawthorne House | 1/1/96 | 142.00 | 155.00 | 5.19% | 4.73% | | | | | | | | | | | |
| Heritage Manor | | | | | | | | | | | | | | | | |
| Hibbard Nursing Home | | | | | | | | | | | | | | | | |
| Hicks Nursing Home | | | | | | | | | | | | | | | | |
| High View Manor | 8/1/96 | 108.00 | 119.00 | 2.86% | 2.59% | | | | | | | | | | | |
| Hillcrest Manor Division | | | | | | | | | | | | | | | | |
| Homestead, Inc. | | | | | | | | | | | | | | | | |
| Island Nursing Home | | | | | | | | | | | | | | | | |
| Jackman Region Health Center | | | | | | | | | | | | | | | | |
| Katahdin Nursing Home | 7/1/95 | 136.00 | N/A | 3.03% | N/A | 7/1/96 | 141.50 | N/A | 4.04% | N/A | 1/1/97 | 132.00 | N/A | -6.71% | N/A | |
| Ken. Long Term Care G.Birch | | | | | | | | | | | | | | | | |
| Kennebec Long Term Care Glenridge | | | | | | | | | | | | | | | | |
| Kennebec Valley Medical Center Gar | | | | | | | | | | | | | | | | |
| Kennebunk Nursing Home | | | | | | | | | | | | | | | | |
| Knox Center for Long Term Care | | | | | | | | | | | | | | | | |
| Lakewood Manor Nursing Home | | | | | | | | | | | | | | | | |
| Lamp Nursing Home The | | | | | | | | | | | | | | | | |
| Ledgeview Nursing Home | | | | | | | | | | | | | | | | |
| Ledgewood Manor | | | | | | | | | | | | | | | | |
| Lovelett Health Care Center | | | | | | | | | | | | | | | | |
| Madigan Estates | | | | | | | | | | | | | | | | |
| Maine Stay Nursing Home | | | | | | | | | | | | | | | | |
| Maine Veterans Home-Augusta | 7/1/95 | 145.00 | 145.00 | 3.57% | 3.57% | | | | | | | | | | | |
| Maine Veterans Home-Caribou | 7/1/95 | 145.00 | 145.00 | 3.57% | 3.57% | | | | | | | | | | | |
| Maine Veterans Home-Scar. | 7/1/95 | 155.00 | 155.00 | 3.33% | 3.33% | | | | | | | | | | | |
| Maplecrest Living Center | | | | | | | | | | | | | | | | |
| Maplecrest Nursing Home(Westland | | | | | | | | | | | | | | | | |
| Market Square Health Center | | | | | | | | | | | | | | | | |
| Marshall's Health Care Facility | | | | | | | | | | | | | | | | |
| Marshwood Nursing Care Center | | | | | | | | | | | | | | | | |
| Mercy Home | | | | | | | | | | | | | | | | |
| Mere Point Nursing Home | | | | | | | | | | | | | | | | |
| Merrill Memorial Manor | | | | | | | | | | | | | | | | |
| Montello Manor | | | | | | | | | | | | | | | | |
| Mountain Heights Health Care Facility | | | | | | | | | | | | | | | | |
| Mt. St. Joseph Nursing Home | | | | | | | | | | | | | | | | |
| Narraguagus Bay Health Care Facilit | | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

| Facility | Date of Change | New | | | | Date of Change | New | | | | Date of Change | New | | | | |
|--|----------------|--------|--------|------------|-------|----------------|--------|--------|------------|--------|----------------|-------|-------|------------|-------|--|
| | | Semi | Prvt. | % Increase | | | Semi | Prvt. | % Increase | | | Semi | Prvt. | % Increase | | |
| | | Prvt. | Prvt. | Semi. | Prvt. | | Prvt. | Prvt. | Semi. | Prvt. | | Prvt. | Prvt. | Semi. | Prvt. | |
| Nicholson's Nursing Home | | | | | | | | | | | | | | | | |
| Norway Convalescent Center | | | | | | | | | | | | | | | | |
| Oak Grove Nursing Care Ctr. | | | | | | | | | | | | | | | | |
| Oceanview Nursing Home | 1/1/96 | 144.00 | 158.00 | 3.60% | 3.27% | | | | | | | | | | | |
| Odd Fellow's Home of Maine | 7/1/96 | 128.40 | 139.10 | 2.72% | 3.04% | | | | | | | | | | | |
| Orchard Park Living Center | | | | | | | | | | | | | | | | |
| Orono Nursing Home, Inc. | | | | | | | | | | | | | | | | |
| Parkview Nursing Home | | | | | | | | | | | | | | | | |
| Penobscot Nursing Home | | | | | | | | | | | | | | | | |
| Penobscot Valley Hospital | | | | | | | | | | | | | | | | |
| Pine Point Nursing Care Center | | | | | | | | | | | | | | | | |
| Pleasant Hill Health Facility | | | | | | | | | | | | | | | | |
| Presque Isle Nursing Home | | | | | | | | | | | | | | | | |
| Promenade Health Care Facility | | | | | | | | | | | | | | | | |
| Riverridge | | | | | | | | | | | | | | | | |
| Riverwood HCC(Renaissance) | 1/1/96 | 128.00 | 137.00 | 2.40% | 5.38% | | | | | | | | | | | |
| Robinson's Hlth. Care Facility | | | | | | | | | | | | | | | | |
| Ross Manor | 1/1/96 | 148.00 | 161.00 | 4.96% | 5.23% | | | | | | | | | | | |
| Rumford Community Home | | | | | | | | | | | | | | | | |
| Russell Park Manor | | | | | | | | | | | | | | | | |
| Sandy River Nursing Care Ctr. | | | | | | | | | | | | | | | | |
| Sanfield Living Center | | | | | | | | | | | | | | | | |
| Sanford Health Care Facility | | | | | | | | | | | | | | | | |
| Seaside Nursing and Ret. Home | | | | | | | | | | | | | | | | |
| Sebasticook Valley Health Care facilit | | | | | | | | | | | | | | | | |
| Seville Park Plaza | | | | | | | | | | | | | | | | |
| Shore Village Nursing Center | | | | | | | | | | | | | | | | |
| So. Portland Nursing Home | | | | | | | | | | | | | | | | |
| Somerset Manor | | | | | | | | | | | | | | | | |
| Sonogee Estates | | | | | | | | | | | | | | | | |
| Southridge Living Center | | | | | | | | | | | | | | | | |
| Springbrook Nursing Care Center | | | | | | | | | | | | | | | | |
| St. Andre Health Care Facility | | | | | | | | | | | | | | | | |
| St. Andrews Hospital | | | | | | | | | | | | | | | | |
| St. Joseph Nursing Home | | | | | | | | | | | | | | | | |
| St. Joseph's Manor | | | | | | | | | | | | | | | | |
| St. Marguerite D'Youville Pav. | 1/1/97 | 121.00 | N/A | -7.63% | N/A | | | | | | | | | | | |
| Stillwater Health Care | 7/1/95 | 127.00 | 160.00 | 4.96% | 5.26% | 9/1/96 | 133.00 | 177.00 | 4.72% | 10.63% | | | | | | |
| Summit House Health Care Ctr. | | | | | | | | | | | | | | | | |
| Sunrise Residential Care Facility | | | | | | | | | | | | | | | | |
| Swampscotta Nursing Home | | | | | | | | | | | | | | | | |
| Tallpines Health Care Facility | | | | | | | | | | | | | | | | |

Nursing Facility Private Charges 1993 - Present

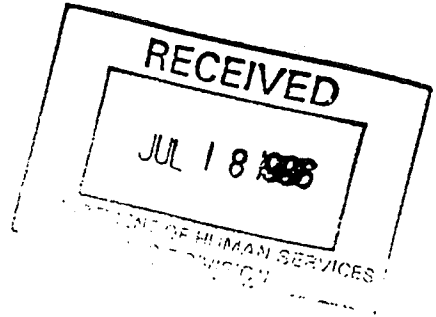
| Facility | New | | | | | New | | | | | New | | | | |
|------------------------------------|---------|--------|--------|------------|-------|---------|-------|-------|------------|-------|---------|-------|-------|------------|-------|
| | Date of | Semi | | % Increase | | Date of | Semi | | % Increase | | Date of | Semi | | % Increase | |
| | Change | Prvt. | Prvt. | Semi. | Prvt. | Change | Prvt. | Prvt. | Semi. | Prvt. | Change | Prvt. | Prvt. | Semi. | Prvt. |
| Trull Nursing Home | 8/1/96 | 113.23 | 126.41 | 3.00% | 3.00% | | | | | | | | | | |
| Varney Crossing Nursing Care Cente | | | | | | | | | | | | | | | |
| Victorian Villa Nursing Home | | | | | | | | | | | | | | | |
| Viking ICF The | | | | | | | | | | | | | | | |
| Westgate Manor | | | | | | | | | | | | | | | |
| Willows Nursing Care Center The | | | | | | | | | | | | | | | |
| Winship Green Nursing Center | | | | | | | | | | | | | | | |
| Woodford Park Nursing Care | | | | | | | | | | | | | | | |
| Woodlawn Nursing Home | 1/1/96 | 140.00 | 155.00 | 3.70% | 4.73% | | | | | | | | | | |
| York Hospital | | | | | | | | | | | | | | | |

Summit House Health Care Center - Bar Harbor - Room Rates

Mr. John Bouchard, Director Division of Audit

Per your request date 7/11/96 I submit the following compilation that is the same data that has been submitted each year with our cost reports - I am sure you have the data in our files except for this year - however, here it is again on two simple pieces of paper.

David Waldron, Administrator



Note:

Prices are adjusted monthly according to the consumer price index and have been since 1987. Two exceptions to the above include the institutuion of the Gross Receipts Tax in July 1993, and a onetime surcharge increase of 10.00 of semi-private rates in July of 1994. (That onetime surcharge was to make sure our private rates were higher than Medicaid rates)

| YEAR | MONTH | | Semi-Private | Private North | Private East |
|------|-----------|---------------------|--------------|---------------|--------------|
| 1993 | JANUARY | | 95.59 | 134.89 | 145.89 |
| 1993 | FEBRUARY | | 96.07 | 135.56 | 146.62 |
| 1993 | MARCH | | 96.26 | 135.83 | 146.91 |
| 1993 | APRIL | | 96.45 | 136.10 | 147.20 |
| 1993 | MAY | | 96.84 | 136.64 | 147.79 |
| 1993 | JUNE | | 96.94 | 136.78 | 147.94 |
| 1993 | JULY | | 96.94 | 136.78 | 147.94 |
| 1993 | JULY | GROSS RECEIPTS TAX | 6.78 | 9.57 | 10.35 |
| 1993 | JULY | ADJUSTED TOTAL RATE | 103.72 | 146.35 | 158.29 |
| 1993 | AUGUST | | 97.04 | 136.92 | 148.09 |
| 1993 | AUGUST | GROSS RECEIPTS TAX | 6.79 | 9.58 | 10.36 |
| 1993 | AUGUST | ADJUSTED TOTAL RATE | 103.83 | 146.50 | 158.45 |
| 1993 | SEPTEMBER | | 97.33 | 137.33 | 148.53 |
| 1993 | SEPTEMBER | GROSS RECEIPTS TAX | 6.81 | 9.61 | 10.39 |
| 1993 | SEPTEMBER | ADJUSTED TOTAL RATE | 104.14 | 146.94 | 158.92 |
| 1993 | OCTOBER | | 97.43 | 137.47 | 148.68 |
| 1993 | OCTOBER | GROSS RECEIPTS TAX | 6.82 | 9.62 | 10.41 |
| 1993 | OCTOBER | ADJUSTED TOTAL RATE | 104.25 | 147.09 | 159.09 |
| 1993 | NOVEMBER | | 97.82 | 138.02 | 149.27 |
| 1993 | NOVEMBER | GROSS RECEIPTS TAX | 6.85 | 9.66 | 10.45 |
| 1993 | NOVEMBER | ADJUSTED TOTAL RATE | 104.67 | 147.68 | 159.72 |
| 1993 | DECEMBER | | 98.21 | 138.57 | 149.87 |
| 1993 | DECEMBER | GROSS RECEIPTS TAX | 6.87 | 9.70 | 10.49 |
| 1993 | DECEMBER | ADJUSTED TOTAL RATE | 105.08 | 148.27 | 160.36 |
| 1994 | JANUARY | | 98.21 | 138.57 | 149.87 |
| 1994 | JANUARY | GROSS RECEIPTS TAX | 6.87 | 9.70 | 10.49 |
| 1994 | JANUARY | ADJUSTED TOTAL RATE | 105.08 | 148.27 | 160.36 |
| 1994 | FEBRUARY | | 98.21 | 138.57 | 149.87 |
| 1994 | FEBRUARY | GROSS RECEIPTS TAX | 6.87 | 9.70 | 10.49 |
| 1994 | FEBRUARY | ADJUSTED TOTAL RATE | 105.08 | 148.27 | 160.36 |
| 1994 | MARCH | | 98.50 | 138.99 | 150.32 |
| 1994 | MARCH | GROSS RECEIPTS TAX | 6.90 | 9.73 | 10.52 |
| 1994 | MARCH | ADJUSTED TOTAL RATE | 105.40 | 148.72 | 160.84 |
| 1994 | APRIL | | 98.80 | 139.41 | 150.77 |
| 1994 | APRIL | GROSS RECEIPTS TAX | 6.91 | 9.75 | 10.55 |
| 1994 | APRIL | ADJUSTED TOTAL RATE | 105.71 | 149.16 | 161.32 |
| 1994 | MAY | | 98.90 | 139.55 | 150.92 |
| 1994 | MAY | GROSS RECEIPTS TAX | 6.92 | 9.76 | 10.56 |
| 1994 | MAY | ADJUSTED TOTAL RATE | 105.82 | 149.31 | 161.48 |
| 1994 | JUNE | | 99.10 | 139.83 | 151.22 |
| 1994 | JUNE | GROSS RECEIPTS TAX | 6.93 | 9.78 | 10.58 |
| 1994 | JUNE | ADJUSTED TOTAL RATE | 106.03 | 149.61 | 161.80 |
| 1994 | JULY | | 109.31 | 139.68 | 151.54 |
| 1994 | JULY | GROSS RECEIPTS TAX | 7.65 | 9.77 | 10.58 |
| 1994 | JULY | ADJUSTED TOTAL RATE | 116.96 | 149.45 | 162.12 |
| 1994 | AUGUST | | 109.64 | 140.10 | 151.99 |
| 1994 | AUGUST | GROSS RECEIPTS TAX | 7.67 | 9.80 | 10.63 |
| 1994 | AUGUST | ADJUSTED TOTAL RATE | 117.31 | 149.90 | 162.62 |
| 1994 | SEPTEMBER | | 109.96 | 140.52 | 152.44 |
| 1994 | SEPTEMBER | GROSS RECEIPTS TAX | 7.69 | 9.83 | 10.67 |
| 1994 | SEPTEMBER | ADJUSTED TOTAL RATE | 117.65 | 150.35 | 163.11 |
| 1994 | OCTOBER | | 110.19 | 140.80 | 152.75 |
| 1994 | OCTOBER | GROSS RECEIPTS TAX | 7.71 | 9.85 | 10.69 |
| 1994 | OCTOBER | ADJUSTED TOTAL RATE | 117.90 | 150.65 | 163.44 |

Summit House Health Care Center - Bar Harbor - Room Rates

| | | | | | |
|------|-----------|---------------------|--------|--------|--------|
| 1994 | NOVEMBER | | 110.41 | 141.08 | 153.06 |
| 1994 | NOVEMBER | GROSS RECEIPTS TAX | 7.72 | 9.87 | 10.71 |
| 1994 | NOVEMBER | ADJUSTED TOTAL RATE | 118.13 | 150.95 | 163.77 |
| 1994 | DECEMBER | | 110.74 | 141.50 | 153.52 |
| 1994 | DECEMBER | GROSS RECEIPTS TAX | 7.75 | 9.90 | 10.74 |
| 1994 | DECEMBER | ADJUSTED TOTAL RATE | 118.49 | 151.50 | 164.26 |
| 1995 | JANUARY | | 110.74 | 141.50 | 153.52 |
| 1995 | JANUARY | GROSS RECEIPTS TAX | 7.75 | 9.90 | 10.74 |
| 1995 | JANUARY | ADJUSTED TOTAL RATE | 118.49 | 151.50 | 164.26 |
| 1995 | FEBRUARY | | 111.18 | 142.06 | 154.14 |
| 1995 | FEBRUARY | GROSS RECEIPTS TAX | 7.78 | 9.94 | 10.79 |
| 1995 | FEBRUARY | ADJUSTED TOTAL RATE | 118.96 | 152.00 | 164.93 |
| 1995 | MARCH | | 111.51 | 142.49 | 154.60 |
| 1995 | MARCH | GROSS RECEIPTS TAX | 7.91 | 9.97 | 10.82 |
| 1995 | MARCH | ADJUSTED TOTAL RATE | 119.32 | 152.46 | 165.42 |
| 1995 | APRIL | | 111.73 | 142.77 | 154.91 |
| 1995 | APRIL | GROSS RECEIPTS TAX | 7.82 | 9.99 | 10.84 |
| 1995 | APRIL | ADJUSTED TOTAL RATE | 119.55 | 152.76 | 165.75 |
| 1995 | MAY | | 112.18 | 143.34 | 155.53 |
| 1995 | MAY | GROSS RECEIPTS TAX | 7.85 | 10.03 | 10.89 |
| 1995 | MAY | ADJUSTED TOTAL RATE | 120.03 | 153.37 | 166.42 |
| 1995 | JUNE | | 112.52 | 143.77 | 156.00 |
| 1995 | JUNE | GROSS RECEIPTS TAX | 7.87 | 10.06 | 10.92 |
| 1995 | JUNE | ADJUSTED TOTAL RATE | 120.39 | 153.83 | 166.92 |
| 1995 | JULY | | 112.86 | 144.20 | 156.47 |
| 1995 | JULY | GROSS RECEIPTS TAX | 7.90 | 10.12 | 10.99 |
| 1995 | JULY | ADJUSTED TOTAL RATE | 120.76 | 154.29 | 167.42 |
| 1995 | AUGUST | | 113.09 | 144.49 | 156.78 |
| 1995 | AUGUST | GROSS RECEIPTS TAX | 7.92 | 10.11 | 10.97 |
| 1995 | AUGUST | ADJUSTED TOTAL RATE | 121.01 | 154.60 | 167.75 |
| 1995 | SEPTEMBER | | 113.20 | 144.63 | 156.94 |
| 1995 | SEPTEMBER | GROSS RECEIPTS TAX | 7.92 | 10.12 | 10.99 |
| 1995 | SEPTEMBER | ADJUSTED TOTAL RATE | 121.12 | 154.75 | 167.93 |
| 1995 | OCTOBER | | 113.31 | 144.77 | 157.10 |
| 1995 | OCTOBER | GROSS RECEIPTS TAX | 7.93 | 10.13 | 11.00 |
| 1995 | OCTOBER | ADJUSTED TOTAL RATE | 121.24 | 154.90 | 168.10 |
| 1995 | NOVEMBER | | 113.54 | 145.06 | 157.41 |
| 1995 | NOVEMBER | GROSS RECEIPTS TAX | 7.95 | 10.15 | 11.02 |
| 1995 | NOVEMBER | ADJUSTED TOTAL RATE | 121.49 | 155.21 | 168.53 |
| 1995 | DECEMBER | | 113.77 | 145.35 | 157.72 |
| 1995 | DECEMBER | GROSS RECEIPTS TAX | 7.96 | 10.17 | 11.04 |
| 1995 | DECEMBER | ADJUSTED TOTAL RATE | 121.73 | 155.52 | 168.76 |
| 1996 | JANUARY | | 114.00 | 145.64 | 158.04 |
| 1996 | JANUARY | GROSS RECEIPTS TAX | 7.98 | 10.19 | 11.06 |
| 1996 | JANUARY | ADJUSTED TOTAL RATE | 121.98 | 155.83 | 169.20 |
| 1996 | FEBRUARY | | 114.23 | 145.93 | 158.36 |
| 1996 | FEBRUARY | GROSS RECEIPTS TAX | 8.00 | 10.22 | 11.09 |
| 1996 | FEBRUARY | ADJUSTED TOTAL RATE | 122.23 | 156.15 | 169.45 |
| 1996 | MARCH | | 114.46 | 146.22 | 158.68 |
| 1996 | MARCH | GROSS RECEIPTS TAX | 8.01 | 10.24 | 11.11 |
| 1996 | MARCH | ADJUSTED TOTAL RATE | 122.47 | 156.46 | 169.79 |
| 1996 | APRIL | | 114.92 | 146.80 | 159.31 |
| 1996 | APRIL | GROSS RECEIPTS TAX | 8.04 | 10.28 | 11.15 |
| 1996 | APRIL | ADJUSTED TOTAL RATE | 122.96 | 157.08 | 170.46 |
| 1996 | MAY | | 115.38 | 147.39 | 159.95 |
| 1996 | MAY | GROSS RECEIPTS TAX | 8.08 | 10.32 | 11.20 |
| 1996 | MAY | ADJUSTED TOTAL RATE | 123.46 | 157.71 | 171.15 |
| 1996 | JUNE | | 115.84 | 147.98 | 160.59 |
| 1996 | JUNE | GROSS RECEIPTS TAX | 8.11 | 10.36 | 11.24 |
| 1996 | JUNE | ADJUSTED TOTAL RATE | 123.95 | 158.34 | 171.53 |

Explanation of changes to Admin. Costs Schedule

| | |
|---|--|
| 1. Amenity Manor: | Decrease in 1995 wages result of new Administrator replacing the owner. |
| 2. Aroostook Med. Ctr - CGH: | 1994 & 1995 ceilings incorrectly calculated on the cost report. |
| 3. Barron Center: | Administrative salaries include Business Manager, and Admin. fees for the City of Portland. Actual 1995 Admin. Wages \$59,252. |
| 4. Birch Grove: | Decrease in 1995 ceiling result of shared administrator. |
| 5. Brunswick Manor: | 1995 represents only an 8 month period, changed to Residential Care Facility. |
| 6. Calais Reg. Hosp.: | 1995 ceiling incorrectly calculated on the Cost Report. Quorum Health Care provides Administrative services the to Hospital & Nursing Facility. Reported differently each year. |
| 7. Caribou Nursing Home: | 1993 represents only a 5 month period. Changed fiscal year end. |
| 8. Collier's: | 1994 represents only a 6 month period. Changed fiscal year end. |
| 9. Coves Edge: | Increased bed capacity in 1994. |
| 10. Eastport: | Ceiling incorrect in 1995. |
| 11. Harbor Home: | 1993 had incorrect ceiling, decreased bed capacity from 65 to 57 beds in 1994. |
| 12. Hawthorne House: | Increased bed capacity in 1995. |
| 13. Hicks: | Short period in 1995, changed to Residential Care Facility. |
| 14. Hillcrest: | 1995 ceiling incorrect. Wages include Administrative wages of Henrietta Goodall Hospital, 1995 Administrator wages are \$40,976. |
| 15. Kennebec Valley Med. Ctr. Gardiner: | Wages include Administrative wages of Hospital, Administrator not separated. |
| 16. Penobscot Valley Hosp.: | Quorum Health Care provides Administrative services, reported differently each year. |
| 17. St. Andrews Hosp: | Quorum Health Care provides Administrative services, reported differently each year. |
| 18. St. Marguerite D'Youville: | \$125,930 not allowable in 1993. 1994 ceiling corrected. |
| 19. Stillwater | 1994 represents only 6 month period. |
| 20. Viking: | 1993 includes bonus paid to owner. |
| 21. York: | Wages include Administrative wages of York Hospital, Administrator not separated. |

| Nursing Facilities | | | | | | | | | |
|-----------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|--------------|
| Administrative Costs | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | |
| Facility | 1993 | | | 1994 | | | 1995 | | |
| | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs |
| Amenity Manor | 120,078 | 57,101 | 62,977 | 72,583 | 59,477 | 13,106 | 58,556 | 61,650 | (3,094) |
| Aroostook Med. Center The - CGH | 47,118 | 38,107 | 9,011 | 72,814 | 55,967 | 16,847 | 41,778 | 58,010 | (16,232) |
| Aroostook Med. Center The - AHC | - | 57,438 | (57,438) | 62,354 | 59,828 | 2,526 | 53,948 | 62,014 | (8,066) |
| Auburn Nursing Home | 45,514 | 41,687 | 3,827 | 49,374 | 53,307 | (3,933) | - | - | - |
| Augusta Convalescent Center | 58,465 | 58,465 | - | 88,944 | 61,349 | 27,595 | 85,569 | 63,652 | 21,917 |
| Bangor City Nursing Facility | 59,781 | 52,583 | 7,198 | 66,865 | 55,501 | 11,364 | 68,122 | 57,583 | 10,539 |
| Bangor Convalescent Center | 81,393 | 58,465 | 22,928 | 77,791 | 61,349 | 16,442 | 83,556 | 63,652 | 19,904 |
| Barnard Nursing Home | 65,528 | 65,659 | (131) | 70,517 | 68,917 | 1,600 | 59,599 | 71,506 | (11,907) |
| Barron Center | 326,271 | 98,967 | 227,304 | 313,262 | 103,798 | 209,464 | 337,884 | 107,735 | 230,149 |
| Birch Grove Nursing Care Center | 43,299 | 40,140 | 3,159 | 33,425 | 42,140 | (8,715) | 28,287 | 34,295 | (6,008) |
| Bolster Heights Health Care | 79,082 | 63,967 | 15,115 | 71,816 | 66,853 | 4,963 | 77,524 | 69,364 | 8,160 |
| Borderview Manor | 129,287 | 72,164 | 57,123 | 88,585 | 75,575 | 13,010 | 157,620 | 78,180 | 79,440 |
| Bradbury Manor | 54,149 | 52,383 | 1,766 | 43,186 | 54,563 | (11,377) | - | - | - |
| Brentwood Manor | 58,921 | 58,461 | 460 | 100,413 | 63,069 | 37,344 | 115,228 | 65,437 | 49,791 |
| Brewer Rehab & Living Center | 93,484 | 68,709 | 24,775 | 119,285 | 72,064 | 47,221 | 94,253 | 75,307 | 18,946 |
| Bridgton Hlth. Care Center | 68,834 | 58,123 | 10,711 | 65,776 | 61,583 | 4,193 | 66,368 | 63,834 | 2,534 |
| Brunswick Convalescent Center | 43,220 | 61,482 | (18,262) | 61,137 | 64,040 | (2,903) | 64,945 | 66,382 | (1,437) |
| Brunswick Manor | 33,857 | 51,035 | (17,178) | 66,920 | 53,159 | 13,761 | 62,840 | 33,210 | 29,630 |
| Calais Regional Hospital | 614,346 | 28,667 | 585,679 | 130,486 | 29,860 | 100,626 | 491,338 | 52,494 | 438,844 |
| Camden Health Care Center | 100,479 | 89,584 | 10,895 | 202,284 | 94,483 | 107,801 | 203,078 | 98,526 | 104,552 |
| Camden Nursing Home | - | - | - | - | - | - | - | - | - |
| Caribou Nursing Home | 35,353 | 28,385 | 6,968 | 67,222 | 71,101 | (3,879) | 66,722 | 73,626 | (6,904) |
| Cedar Ridge Nursing Care Center | 109,365 | 58,472 | 50,893 | 82,756 | 61,037 | 21,719 | 84,515 | 63,218 | 21,297 |
| Cedars Nursing Care Center | 94,215 | 66,000 | 28,215 | 97,435 | 69,142 | 28,293 | 103,077 | 72,091 | 30,986 |
| Charles A. Dean Memorial Hospital | 136,436 | 41,679 | 94,757 | 135,837 | 43,970 | 91,867 | 140,341 | 45,841 | 94,500 |
| Clover Manor, Inc. | 69,615 | 74,375 | (4,760) | 73,363 | 77,626 | (4,263) | 80,896 | 80,401 | 495 |
| Coastal Manor | 59,814 | 49,635 | 10,179 | 59,602 | 51,701 | 7,901 | 83,075 | 53,584 | 29,491 |
| Collier's Health Care Center | 56,376 | 46,322 | 10,054 | 36,111 | 24,799 | 11,312 | 69,257 | 51,404 | 17,853 |
| Colonial Acres Nursing Home | 63,025 | 60,808 | 2,217 | 63,044 | 63,338 | (294) | 68,742 | 68,354 | 388 |
| Country Manor Nursing Home | 52,568 | 52,046 | 522 | 59,715 | 54,212 | 5,503 | 54,076 | 56,036 | (1,960) |
| Courtland Living Center | 56,746 | 56,746 | - | 59,917 | 6,338 | 53,579 | 63,945 | 65,654 | (1,709) |
| Cove's Edge | 55,920 | 54,214 | 1,706 | 57,908 | 58,309 | (401) | 106,143 | 60,796 | 45,347 |
| Cummings Health Care Facility | - | - | - | 45,426 | 49,597 | (4,171) | 53,293 | 51,263 | 2,030 |
| Dexter Nursing Home | 78,778 | 56,090 | 22,688 | 78,434 | 58,424 | 20,010 | 81,881 | 63,258 | 18,623 |
| Dixfield Health Care Center | 64,698 | 50,944 | 13,754 | 71,270 | 53,437 | 17,833 | 73,382 | 55,441 | 17,941 |

| Nursing Facilities | | | | | | | | | |
|------------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|--------------|
| Administrative Costs | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | |
| Facility | 1993 | | | 1994 | | | 1995 | | |
| | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs |
| Eastport Memorial Nursing Home | 39,123 | 38,107 | 1,016 | 40,467 | 39,684 | 783 | 38,351 | 44,553 | (6,202) |
| Edgewood Manor | 64,590 | 53,394 | 11,196 | 65,526 | 55,616 | 9,910 | 56,331 | 57,646 | (1,315) |
| Evergreen Manor | 40,516 | 46,605 | (6,089) | 46,605 | 48,545 | (1,940) | 91,929 | 50,314 | 41,615 |
| Falmouth By The Sea | 69,725 | 57,775 | 11,950 | 83,971 | 61,583 | 22,388 | 80,342 | 64,365 | 15,977 |
| Fieldcrest manor Nursing Home | 55,849 | 55,849 | - | 60,121 | 58,597 | 1,524 | 58,590 | 60,796 | (2,206) |
| Forest Hill Manor | 48,038 | 47,604 | 434 | 45,757 | 49,686 | (3,929) | 52,430 | 51,425 | 1,005 |
| Freeport Nursing Home | 63,209 | 54,068 | 9,141 | 52,971 | 58,073 | (5,102) | 54,600 | 60,194 | (5,594) |
| Fryeburg Health Care Center | 339,191 | 61,482 | 277,709 | 217,991 | 64,040 | 153,951 | 168,072 | 66,382 | 101,690 |
| Gardiner Nursing Home | 49,924 | 54,068 | (4,144) | 54,185 | 56,318 | (2,133) | 61,321 | 58,374 | 2,947 |
| Gorham House | 123,209 | 49,977 | 73,232 | 109,101 | 52,167 | 56,934 | 68,401 | 54,027 | 14,374 |
| Gorham Manor | 35,683 | 16,992 | 18,691 | 22,161 | 17,737 | 4,424 | 22,661 | 18,369 | 4,292 |
| Greenwood Center | 101,481 | 64,351 | 37,130 | 103,347 | 67,541 | 35,806 | 102,908 | 70,078 | 32,830 |
| Harbor Home | 45,199 | 45,199 | - | 35,481 | 55,265 | (19,784) | 45,524 | 57,282 | (11,758) |
| Hawthorne House | 59,769 | 61,482 | (1,713) | 54,114 | 65,795 | (11,681) | 83,853 | 72,570 | 11,283 |
| Heritage Manor | 56,194 | 54,405 | 1,789 | 47,715 | 56,669 | (8,954) | 47,792 | 58,738 | (10,946) |
| Hibbard Nursing Home | 86,048 | 67,375 | 18,673 | 88,990 | 70,318 | 18,672 | 88,828 | 72,813 | 16,015 |
| Hicks Nursing Home | 59,514 | 38,897 | 20,617 | 59,765 | 40,298 | 19,467 | 14,141 | 12,186 | 1,955 |
| High View Manor | 60,142 | 58,465 | 1,677 | 41,695 | 61,349 | (19,654) | 48,687 | 64,926 | (16,239) |
| Hillcrest Manor Division | 94,717 | 66,249 | 28,468 | 131,119 | 69,484 | 61,635 | 146,635 | 69,484 | 77,151 |
| Homestead, Inc. | 82,934 | 52,478 | 30,456 | 118,818 | 54,773 | 64,045 | 130,164 | 56,720 | 73,444 |
| Island Nursing Home | 43,272 | 43,272 | - | 49,425 | 57,221 | (7,796) | 99,901 | 59,368 | 40,533 |
| Jackman Region Health Center | 54,415 | 31,927 | 22,488 | 55,506 | 33,685 | 21,821 | 61,910 | 35,119 | 26,791 |
| Katahdin Nursing Home | 51,350 | 49,274 | 2,076 | 63,517 | 51,680 | 11,837 | 61,398 | 53,591 | 7,807 |
| Ken. Long Term Care G.Birch | 57,052 | 57,052 | - | 87,572 | 75,418 | 12,154 | 89,712 | 76,915 | 12,797 |
| Kennebec Long Term Care | 68,966 | 68,966 | - | 87,572 | 75,418 | 12,154 | 122,645 | 78,255 | 44,390 |
| Kennebec Valley Medical Center Gar | 263,813 | 38,787 | 225,026 | 170,768 | 40,681 | 130,087 | 219,910 | 42,196 | 177,714 |
| Kennebunk Nursing Home | 58,888 | 57,161 | 1,727 | 102,405 | 62,037 | 40,368 | 91,609 | 64,366 | 27,243 |
| Knox Center for Long Term Care | 79,041 | 49,129 | 29,912 | 93,177 | 52,198 | 40,979 | 112,440 | 55,821 | 56,619 |
| Lakewood Manor Nursing Home | 66,259 | 59,460 | 6,799 | 76,233 | 61,934 | 14,299 | 67,363 | 64,198 | 3,165 |
| Lamp Nursing Home The | 40,531 | 43,575 | (3,044) | 45,219 | 45,389 | (170) | - | - | - |
| Ledgeview Nursing Home | 71,914 | 71,907 | 7 | 76,531 | 75,418 | 1,113 | 81,534 | 78,255 | 3,279 |
| Ledgewood Manor | 82,975 | 54,068 | 28,907 | 80,135 | 56,318 | 23,817 | 81,657 | 58,374 | 23,283 |
| Lovelett Health Care Center | 48,229 | 35,747 | 12,482 | 29,129 | 14,790 | 14,339 | - | - | - |
| Madigan Estates | 81,097 | 61,408 | 19,689 | 88,435 | 64,445 | 23,990 | 127,185 | 68,293 | 58,892 |
| Maine Stay Nursing Home | 59,637 | 34,757 | 24,880 | 64,613 | 36,203 | 28,410 | 69,876 | 37,526 | 32,350 |

| Nursing Facilities Administrative Costs 1993 - 1995 | | | | | | | | | |
|---|-----------------------|-------------------|-----------------|-----------------------|-------------------|-----------------|-----------------------|-------------------|-----------------|
| Facility | 1993 | | | 1994 | | | 1995 | | |
| | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs |
| Maine Veterans Home | 55,692 | 55,692 | - | 66,765 | 76,003 | (9,238) | 108,131 | 78,872 | 29,259 |
| Maine Veterans Home-Caribou | 22,698 | 22,698 | - | 26,666 | 25,334 | 1,332 | 32,495 | 26,291 | 6,204 |
| Maine Veterans Home-Scar. | 59,476 | 59,476 | - | 82,001 | 74,128 | 7,873 | 127,997 | 76,915 | 51,082 |
| Maplecrest Living Center | 59,242 | 53,394 | 5,848 | 56,731 | 55,616 | 1,115 | 59,821 | 57,646 | 2,175 |
| Maplecrest Nursing Home | 40,538 | 41,402 | (864) | 43,424 | 43,424 | - | 40,608 | 45,047 | (4,439) |
| Market Square Health Center | 106,317 | 71,152 | 35,165 | 97,874 | 74,106 | 23,768 | 79,637 | 76,815 | 2,822 |
| Marshall's Health Care Facility | 49,404 | 55,475 | (6,071) | 55,076 | 57,905 | (2,829) | 55,615 | 59,969 | (4,354) |
| Marshwood Nursing Care Center | 66,047 | 70,677 | (4,630) | 73,667 | 74,128 | (461) | 62,560 | 76,915 | (14,355) |
| Mercy Home | 22,324 | 22,324 | - | 37,742 | 55,157 | (17,415) | 39,685 | 57,226 | (17,541) |
| Mere Point Nursing Home | 37,409 | 37,699 | (290) | 38,944 | 39,338 | (394) | 28,188 | 40,723 | (12,535) |
| Merrill Memorial Manor | 56,312 | 55,416 | 896 | 66,032 | 57,722 | 8,310 | 57,134 | 59,666 | (2,532) |
| Montello Manor | 49,620 | 77,983 | (28,363) | 81,373 | 81,207 | 166 | 33,082 | 42,093 | (9,011) |
| Mountain Heights Health Care Facility | 45,222 | 37,517 | 7,705 | 35,835 | 39,070 | (3,235) | 39,283 | 40,505 | (1,222) |
| Mt. St. Joseph Nursing Home | 73,260 | 63,504 | 9,756 | 71,682 | 66,146 | 5,536 | 70,470 | 68,566 | 1,904 |
| Narraguagus Bay Health Care Facility | 68,029 | 56,006 | 12,023 | 66,539 | 58,424 | 8,115 | 76,776 | 60,558 | 16,218 |
| Nicholson's Nursing Home | 93,586 | 47,306 | 46,280 | 96,812 | 49,616 | 47,196 | 101,570 | 51,455 | 50,115 |
| Norway Convalescent Center | 56,186 | 56,186 | - | 71,232 | 59,285 | 11,947 | 79,037 | 61,510 | 17,527 |
| Oak Grove Nursing Care Ctr. | 109,339 | 60,288 | 49,051 | 78,107 | 64,040 | 14,067 | 180,226 | 66,382 | 113,844 |
| Oceanview Nursing Home | 63,358 | 50,645 | 12,713 | 60,805 | 52,753 | 8,052 | 58,833 | 54,674 | 4,159 |
| Odd Fellow's Home of Maine | 24,998 | 26,864 | (1,866) | 92,424 | 53,781 | 38,643 | 80,551 | 56,155 | 24,396 |
| Orchard Park Living Center | 47,827 | 43,070 | 4,757 | 51,251 | 44,863 | 6,388 | 53,651 | 48,134 | 5,517 |
| Orono Nursing Home, Inc. | 92,558 | 70,140 | 22,418 | 105,489 | 73,054 | 32,435 | 109,508 | 75,450 | 34,058 |
| Parkview Nursing Home | 51,175 | 40,736 | 10,439 | 60,360 | 56,318 | 4,042 | 56,186 | 58,374 | (2,188) |
| Penobscot Nursing Home | 60,470 | 66,874 | (6,404) | 73,583 | 69,656 | 3,927 | 60,145 | 72,206 | (12,061) |
| Penobscot Valley Hospital | 425,676 | 28,667 | 397,009 | 96,951 | 29,860 | 67,091 | 108,762 | 30,950 | 77,812 |
| Pine Point Nursing Care Center | 75,498 | 59,138 | 16,360 | 107,077 | 61,733 | 45,344 | 89,154 | 63,940 | 25,214 |
| Pleasant Hill Health Facility | 60,073 | 65,863 | (5,790) | 69,134 | 68,603 | 531 | 60,003 | 70,919 | (10,916) |
| Presque Isle Nursing Home | 32,115 | 26,028 | 6,087 | 81,695 | 65,213 | 16,482 | 76,826 | 67,550 | 9,276 |
| Promenade Health Care Facility | 42,175 | 38,787 | 3,388 | 43,992 | 40,681 | 3,311 | 43,334 | 42,196 | 1,138 |
| Riverridge | 84,620 | 55,416 | 29,204 | - | - | - | 75,838 | 59,830 | 16,008 |
| Riverwood Health Care Center | 69,358 | 56,090 | 13,268 | 100,858 | 58,424 | 42,434 | 88,013 | 59,558 | 28,455 |
| Robinson's Hlth. Care Facility | 50,066 | 50,066 | - | 56,967 | 52,753 | 4,214 | 50,888 | 54,524 | (3,636) |
| Ross Manor | 230,957 | 54,068 | 176,889 | 75,838 | 68,603 | 7,235 | 92,550 | 71,114 | 21,436 |
| Rumford Community Home | 49,133 | 64,678 | (15,545) | 63,090 | 67,885 | (4,795) | 74,019 | 70,435 | 3,584 |
| Russell Park Manor | 186,874 | 71,875 | 114,999 | 389,714 | 75,016 | 314,698 | 218,627 | 77,691 | 140,936 |

| Nursing Facilities | | | | | | | | | |
|--|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|--------------|
| Administrative Costs | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | |
| Facility | 1993 | | | 1994 | | | 1995 | | |
| | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs | Total Admin. Costs | Admin. Ceiling | Excess Costs |
| Sandy River Nursing Care Ctr. | 84,673 | 65,132 | 19,541 | 104,257 | 67,997 | 36,260 | 96,542 | 70,438 | 26,104 |
| Sanfield Living Center | 46,371 | 49,130 | (2,759) | 48,117 | 51,175 | (3,058) | 51,130 | 53,039 | (1,909) |
| Sanford Health Care Facility | 59,000 | 33,764 | 25,236 | 63,000 | 35,169 | 27,831 | 68,000 | 36,454 | 31,546 |
| Seaside Nursing and Ret. Home | 83,492 | 80,766 | 2,726 | 84,388 | 81,100 | 3,288 | 136,422 | 84,189 | 52,233 |
| Sebaslicook Valley Health Care facilit | 54,052 | 55,721 | (1,669) | 61,172 | 59,477 | 1,695 | 61,704 | 61,650 | 54 |
| Seville Park Plaza | 39,128 | 44,080 | (4,952) | 34,486 | 45,915 | (11,429) | 54,264 | 47,589 | 6,675 |
| Shore Village Nursing Center | 52,611 | 52,611 | - | 66,956 | 55,501 | 11,455 | 64,932 | 57,583 | 7,349 |
| So. Portland Nursing Home | 143,942 | 58,449 | 85,493 | 123,083 | 60,881 | 62,202 | 126,843 | 63,106 | 63,737 |
| Somerset Manor | 42,093 | 42,093 | - | 44,547 | 44,337 | 210 | 47,214 | 45,954 | 1,260 |
| Sonogee Estates | 56,893 | 61,819 | (4,926) | 64,751 | 64,391 | 360 | 67,541 | 66,746 | 795 |
| Southridge Living Center | 58,853 | 73,176 | (14,323) | 55,933 | 76,210 | (20,277) | 82,202 | 78,999 | 3,203 |
| Springbrook Nursing Care Center | 106,363 | 73,935 | 32,428 | 76,388 | 76,999 | (611) | 75,311 | 79,818 | (4,507) |
| St. Andre Health Care Facility | 66,179 | 66,200 | (21) | 66,153 | 68,954 | (2,801) | 66,867 | 71,478 | (4,611) |
| St. Andrews Hospital | 495,852 | 39,987 | 455,865 | 49,723 | 41,774 | 7,949 | 400,056 | 54,915 | 345,141 |
| St. Joseph Nursing Home | 97,536 | 46,100 | 51,436 | 54,417 | 48,019 | 6,398 | 58,417 | 49,769 | 8,648 |
| St. Joseph's Manor | 213,217 | 90,357 | 122,860 | 281,799 | 94,768 | 187,031 | 197,618 | 98,355 | 99,263 |
| St. Marguerite D'Youville Pav. | 216,484 | 113,150 | 103,334 | 64,025 | 57,565 | 6,460 | 101,084 | 122,133 | (21,049) |
| Stillwater Health Care | 57,172 | 54,868 | 2,304 | 38,913 | 29,396 | 9,517 | 65,775 | 60,922 | 4,853 |
| Summit House Health Care Ctr. | 77,937 | 60,808 | 17,129 | 79,456 | 63,338 | 16,118 | 81,376 | 65,654 | 15,722 |
| Sunrise Residential Care Facility | 36,987 | 38,240 | (1,253) | 37,578 | 40,912 | (3,334) | 46,578 | 48,786 | (2,208) |
| Swampscotta Nursing Home | 32,021 | 32,021 | - | - | - | - | - | - | - |
| Tallpines Health Care Facility | 81,544 | 57,438 | 24,106 | 78,698 | 59,828 | 18,870 | 77,215 | 62,014 | 15,201 |
| Trull Nursing Home | 74,723 | 48,781 | 25,942 | 140,914 | 51,164 | 89,750 | 88,323 | 53,057 | 35,266 |
| Varney Crossing Nursing Care Center | 47,284 | 53,887 | (6,603) | 48,071 | 56,533 | (8,462) | 54,048 | 58,654 | (4,606) |
| Victorian Villa Nursing Home | 51,900 | 52,720 | (820) | 56,060 | 54,914 | 1,146 | 57,510 | 56,918 | 592 |
| Viking ICF The | 230,957 | 54,068 | 176,889 | 92,851 | 56,318 | 36,533 | 89,966 | 58,374 | 31,592 |
| Volmer Nursing Home | 46,360 | 39,361 | 6,999 | 46,117 | 40,021 | 6,096 | - | - | - |
| Westgate Manor | 100,977 | 73,096 | 27,881 | 109,934 | 73,612 | 36,322 | 128,291 | 76,379 | 51,912 |
| Willows Nursing Care Center The | 99,162 | 59,277 | 39,885 | 69,510 | 6,298 | 63,212 | 120,773 | 65,466 | 55,307 |
| Winship Green Nursing Center | 74,550 | 56,503 | 18,047 | 87,052 | 59,285 | 27,767 | 99,070 | 61,510 | 37,560 |
| Woodford Park Nursing Care | 103,951 | 80,375 | 23,576 | 96,301 | 84,626 | 11,675 | 108,785 | 86,905 | 21,880 |
| Woodlawn Nursing Home | 46,440 | 40,545 | 5,895 | 54,909 | 52,753 | 2,156 | 62,350 | 54,674 | 7,676 |
| York Hospital | 783,101 | 33,363 | 749,738 | - | - | - | 1,417,436 | 32,212 | 1,385,224 |

| Nursing Facilities | | | |
|-----------------------------------|-----------|-----------|-----------|
| Profit | | | |
| 1993 - 1995 | | | |
| | 1993 | 1994 | 1995 |
| | Gross | Gross | Gross |
| Facility | Profit | Profit | Profit |
| Amenity Manor | 148,999 | 207,314 | 180,068 |
| Aroostook Medical Center The(CGH) | N/P | N/P | N/P |
| Aroostook Medical Center The(AHC) | N/P | N/P | N/P |
| Auburn Nursing Home | (12,828) | 55,496 | - |
| Augusta Convalescent Center | (190,876) | (14,687) | 3,666 |
| Bangor City Nursing Facility | N/P | N/P | N/P |
| Bangor Convalescent Center | (291,172) | (6,469) | 187,543 |
| Barnard Nursing Home | 117,441 | 31,539 | (47,065) |
| Barron Center | N/P | N/P | N/P |
| Birch Grove Nursing Care Center | (94,906) | (45,240) | (113,666) |
| Bolster Heights Health Care | 99,480 | 80,585 | (98,628) |
| Borderview Manor | 329,441 | 436,882 | 430,198 |
| Bradbury Manor | 104,812 | 85,157 | CLOSED |
| Brentwood Manor | 179,548 | 639,588 | 331,670 |
| Brewer Rehab & Living Center | 319,479 | 762,198 | 878,411 |
| Bridgton Hlth. Care Center | (72,563) | (49,785) | 68,300 |
| Brunswick Convalescent Center | 236,252 | 276,043 | - |
| Brunswick Manor | 107,575 | 110,666 | 2,132 |
| Calais Regional Hospital | N/P | N/P | N/P |
| Camden Health Care Center | 395,544 | N/P | N/P |
| Camden Nursing Home(Closed) | - | CLOSED | CLOSED |
| Caribou Nursing Home | 252,457 | 33,853 | 599,068 |
| Cedar Ridge Nursing Care Center | (36,317) | (15,441) | (44,854) |
| Cedars Nursing Care Center | N/P | N/P | N/P |
| Charles A. Dean Memorial Hospital | N/P | N/P | N/P |
| Clover Manor, Inc. | (173,847) | 556,183 | 388,959 |
| Coastal Manor | (11,056) | (91,363) | (91,363) |
| Collier's Health Care Center | 89,450 | 9,524 | 84,576 |
| Colonial Acres Nursing Home | 57,333 | 137,927 | 155,004 |
| Country Manor Nursing Home | (60,000) | (9,198) | (175,980) |
| Courtland Living Center | (280,542) | (227,609) | (439,506) |
| Cove's Edge | N/P | N/P | N/P |
| Cummings Health Care Facility | - | 2,311 | 1,943 |
| Dexter Nursing Home | 68,152 | 10,156 | (19,849) |
| Dixfield Health Care Center | (43,935) | 68,946 | 14,235 |
| Eastport Memorial Nursing Home | (18,733) | N/P | N/P |
| Edgewood Manor | 51,689 | (81,717) | (343,413) |
| Evergreen Manor | 70,639 | 91,760 | (124,031) |
| Falmouth By The Sea | 397,863 | 128,423 | 69,032 |
| Fieldcrest manor Nursing Home | 36,065 | 104,546 | 97,146 |
| Forest Hill Manor | N/P | N/P | N/P |

| Nursing Facilities | | | |
|---|-----------|-----------|----------------|
| Profit | | | |
| 1993 - 1995 | | | |
| | 1993 | 1994 | 1995 |
| | Gross | Gross | Gross |
| Facility | Profit | Profit | Profit |
| Freeport Nursing Home | (39,980) | 30,890 | 236,998 |
| Fryeburg Health Care Center | 51,980 | 40,433 | (11,669) |
| Gardiner Nursing Home | 58,849 | 75,278 | 84,076 |
| Gorham House | (90,223) | 195,971 | (26,581) |
| Gorham Manor | 80,575 | 106,852 | 87,184 |
| Greenwood Center | 216,275 | 118,221 | 62,447 |
| Harbor Home | 156,154 | 38,809 | 23,283 |
| Hawthorne House | 168,627 | 202,017 | 189,970 |
| Heritage Manor | 91,764 | (100,895) | (327,123) |
| Hibbard Nursing Home | 198,175 | 240,937 | 238,620 |
| Hicks Nursing Home | (15,437) | (13,172) | 171,243 |
| High View Manor | 65,730 | 149,022 | 108,920 |
| Hillcrest Manor Division | N/P | N/P | N/P |
| Homestead, Inc. | 11,993 | (109,893) | 31,956 |
| Island Nursing Home | N/P | N/P | N/P |
| Jackman Region Health Center | N/P | N/P | N/P |
| Katahdin Nursing Home | 102,667 | 121,514 | 83,238 |
| Ken. Long Term Care G.Birch | N/P | N/P | N/P |
| Kennebec Long Term Care | N/P | N/P | N/P |
| Kennebec Valley Medical Center Gardiner | N/P | N/P | N/P |
| Kennebunk Nursing Home | 356,800 | 380,413 | 335,082 |
| Knox Center for Long Term Care | N/P | - | N/P |
| Lakewood Manor Nursing Home | 35,666 | N/P | N/P |
| Lamp Nursing Home The | 16,986 | 7,152 | CHANGED TO RCF |
| Ledgeview Nursing Home | 18,616 | 23,965 | (25,747) |
| Ledgewood Manor | 95,362 | 68,277 | 41,019 |
| Lovelett Health Care Center | 1,534 | (126,408) | CLOSED |
| Madigan Estates | 243,356 | 222,100 | 176,943 |
| Maine Stay Nursing Home | 89,763 | 47,085 | (44,169) |
| Maine Veterans Home | N/P | N/P | N/P |
| Maine Veterans Home-Caribou | N/P | N/P | N/P |
| Maine Veterans Home-Scar. | N/P | N/P | N/P |
| Maplecrest Living Center | (107,645) | (166,148) | (275,328) |
| Maplecrest Nursing Home | (12,891) | (3,577) | (57,463) |
| Market Square Health Center | N/P | N/P | N/P |
| Marshall's Health Care Facility | 58,842 | 5,809 | 5,194 |
| Marshwood Nursing Care Center | 86,616 | (165,452) | (98,713) |
| Mercy Home | N/P | N/P | N/P |
| Mere Point Nursing Home | 22,859 | (72,186) | (70,824) |
| Merrill Memorial Manor | (35,000) | 9,772 | (92,605) |
| Montello Manor | 388,413 | 5,407 | 115,709 |
| Mountain Heights Health Care Facility | (69,823) | (44,922) | (54,821) |
| Mt. St. Joseph Nursing Home | N/P | N/P | N/P |

| Nursing Facilities | | | |
|--|-----------|-----------|-----------|
| Profit | | | |
| 1993 - 1995 | | | |
| | 1993 | 1994 | 1995 |
| | Gross | Gross | Gross |
| Facility | Profit | Profit | Profit |
| Narraguagus Bay Health Care Facility | 23,983 | 92,245 | (10,418) |
| Nicholson's Nursing Home | 36,220 | 24,833 | 12,650 |
| Norway Convalescent Center | 176,117 | 422,194 | 518,802 |
| Oak Grove Nursing Care Ctr. | (206,578) | (76,060) | (436,183) |
| Oceanview Nursing Home | 249,549 | 36,503 | 25,996 |
| Odd Fellow's Home of Maine | 2,370 | N/P | N/P |
| Orchard Park Living Center | (95,944) | (100,448) | (113,403) |
| Orono Nursing Home, Inc. | 379,227 | 338,323 | 344,657 |
| Parkview Nursing Home | 46,403 | (112,736) | (139,070) |
| Penobscot Nursing Home | 339,389 | 233,188 | 306,635 |
| Penobscot Valley Hospital | N/P | N/P | N/P |
| Pine Point Nursing Care Center | (115,417) | 16,289 | (234,624) |
| Pleasant Hill Health Facility | (80,000) | (61,607) | (235,009) |
| Presque Isle Nursing Home | 252,341 | 410,689 | 599,068 |
| Promenade Health Care Facility | (105,404) | 12,675 | (98,628) |
| Riverridge | (228,878) | 257,581 | 419,672 |
| Riverwood Health Care Center | 83,391 | (62,701) | (62,442) |
| Robinson's Hlth. Care Facility | (5,000) | (655) | (27,240) |
| Ross Manor | 189,377 | 532,898 | 332,255 |
| Rumford Community Home | 76,522 | (45,185) | N/P |
| Russell Park Manor | 130,230 | 125,343 | 203,012 |
| Sandy River Nursing Care Ctr. | (78,790) | 61,393 | (456,510) |
| Sanfield Living Center | (2,247) | (9,653) | (176,746) |
| Sanford Health Care Facility | 46,736 | (52,326) | (28,707) |
| Seaside Nursing and Ret. Home | 89,419 | (89,123) | 2,403 |
| Sebastcook Valley Health Care facility | 73,383 | 58,237 | 100,616 |
| Seville Park Plaza | 50,328 | (185,738) | (105,584) |
| Shore Village Nursing Center | 49,776 | 144,215 | 205,838 |
| So. Portland Nursing Home | 23,633 | 47,553 | 54,684 |
| Somerset Manor | 26,164 | (39,205) | (65,147) |
| Sonogee Estates | (212,952) | (449,802) | (468,955) |
| Southridge Living Center | (151,001) | (273,199) | (506,826) |
| Springbrook Nursing Care Center | (166,816) | (151,756) | (863,675) |
| St. Andre Health Care Facility | N/P | N/P | N/P |
| St. Andrews Hospital | N/P | N/P | N/P |
| St. Joseph Nursing Home | (67,393) | 58,072 | 69,896 |
| St. Joseph's Manor | 207,240 | N/P | N/P |
| St. Marguerite D'Youville Pav. | N/P | 21,236 | N/P |
| Stillwater Health Care | (17,750) | 56,182 | 36,742 |
| Summit House Health Care Ctr. | 173,885 | 139,747 | 113,437 |
| Sunrise Residential Care Facility | (221,864) | N/P | N/P |
| Swampscotta Nursing Home | (56,752) | - | CLOSED |
| Tallpines Health Care Facility | 56,056 | 55,742 | (23,356) |

| Nursing Facilities | | | |
|-------------------------------------|---------------|---------------|---------------|
| Profit | | | |
| 1993 - 1995 | | | |
| | 1993 | 1994 | 1995 |
| | Gross | Gross | Gross |
| Facility | Profit | Profit | Profit |
| Trull Nursing Home | 133,226 | 40,732 | 110,618 |
| Varney Crossing Nursing Care Center | 86,882 | 50,712 | 120,319 |
| Victorian Villa Nursing Home | 33,300 | 51,787 | 18,016 |
| Viking ICF The | (89,016) | (17,798) | (79,450) |
| Volmer Nursing Home | 32,808 | (6,940) | NOW RCF |
| Westgate Manor | 162,204 | 142,716 | 410,210 |
| Willows Nursing Care Center The | (200,633) | (44,058) | (310,008) |
| Winship Green Nursing Center | (94,455) | (65,706) | (8,511) |
| Woodford Park Nursing Care | 637,269 | (246,723) | (590,459) |
| Woodlawn Nursing Home | 67,284 | 90,020 | 83,542 |
| York Hospital | N/P | - | N/P |
| | 702,444 | 246,413 | (118,900) |

| Nursing Facilities | | | | | | | | | | | | | | | | |
|---|------------------|-----------------|-----------------|--------------|--------------------|----------------|-----------------|-----------------|--------------|--------------------|----------------|-----------------|-----------------|--------------|--------------------|----------------|
| Administrative Costs | | | | | | | | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | | | | | | | | |
| Facility | Affiliation | 1993 | | | | | 1994 | | | | | 1995 | | | | |
| | | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling |
| Caribou Nursing Home | Al Cyr | 28,593 | 6,760 | - | 35,353 | 28,385 | 56,017 | 11,205 | - | 67,222 | 71,101 | 55,670 | 11,052 | - | 66,722 | 73,626 |
| Presque Isle Nursing Home | Al Cyr | 28,204 | 3,911 | - | 32,115 | 26,028 | 71,634 | 10,061 | - | 81,695 | 65,213 | 66,040 | 10,786 | - | 76,826 | 67,550 |
| Greenwood Center | Boisvert's | 90,247 | 11,234 | - | 101,481 | 64,351 | 90,247 | 13,100 | - | 103,347 | 67,541 | 90,247 | 12,661 | - | 102,908 | 70,078 |
| Varney Crossing Nursing Care Center | Boisvert's | 37,663 | 9,621 | - | 47,284 | 53,887 | 38,751 | 9,320 | - | 48,071 | 56,533 | 42,132 | 11,916 | - | 54,048 | 58,654 |
| Bolster Heights Health Care | Central Me. Med. | 69,873 | 9,209 | - | 79,082 | 63,967 | 65,532 | 6,284 | - | 71,816 | 66,853 | 67,595 | 9,929 | - | 77,524 | 69,364 |
| Promenade Health Care Facility | Central Me. Med. | 33,984 | 8,191 | - | 42,175 | 38,787 | 37,267 | 6,725 | - | 43,992 | 40,681 | 38,765 | 4,569 | - | 43,334 | 42,196 |
| Mountain Heights Health Care Facility | Chandler Bay | 33,160 | 12,062 | - | 45,222 | 37,517 | 30,758 | 5,077 | - | 35,835 | 39,070 | 32,235 | 7,048 | - | 39,283 | 40,505 |
| Narraguagus Bay Health Care Facility | Chandler Bay | 61,141 | 6,888 | - | 68,029 | 56,006 | 57,143 | 9,396 | - | 66,539 | 58,424 | 66,913 | 9,863 | - | 76,776 | 60,558 |
| Tallpines Health Care Facility | Chandler Bay | 73,890 | 7,654 | - | 81,544 | 57,438 | 69,015 | 9,683 | - | 78,698 | 59,828 | 66,528 | 10,687 | - | 77,215 | 62,014 |
| Bridgton Hlth. Care Center | David Hicks | 39,122 | 8,912 | 20,800 | 68,834 | 58,123 | 56,593 | 9,183 | - | 65,776 | 61,583 | 58,511 | 7,857 | - | 66,368 | 63,834 |
| Freeport Nursing Home | David Hicks | 42,565 | 10,931 | 9,713 | 63,209 | 54,068 | 37,949 | 15,022 | - | 52,971 | 58,073 | 46,207 | 8,392 | - | 54,600 | 60,194 |
| Fryeburg Health Care Center | David Hicks | 309,319 | 29,872 | - | 339,191 | 61,482 | 196,180 | 21,811 | - | 217,991 | 64,040 | 152,470 | 15,602 | - | 168,072 | 66,382 |
| Harbor Home | David Sowerby | 38,308 | 6,891 | - | 45,199 | 55,753 | 32,308 | 3,173 | - | 35,481 | 55,265 | 41,723 | 3,801 | - | 45,524 | 57,282 |
| Homestead, Inc. | David Sowerby | 69,444 | 13,490 | - | 82,934 | 52,478 | 97,235 | 21,583 | - | 118,818 | 54,773 | 105,929 | 24,235 | - | 130,164 | 56,780 |
| Maine Stay Nursing Home | Doyle Sowerby | 48,000 | 11,637 | - | 59,637 | 34,757 | 56,560 | 8,053 | - | 64,613 | 36,203 | 62,336 | 7,540 | - | 69,876 | 37,526 |
| Sanford Health Care Facility | Doyle Sowerby | 59,000 | - | - | 59,000 | 33,764 | 63,000 | - | - | 63,000 | 35,169 | 68,000 | - | - | 68,000 | 36,454 |
| Barnard Nursing Home | First Atlantic | 46,489 | 19,039 | - | 65,528 | 65,659 | 50,238 | 20,279 | - | 70,517 | 68,917 | 50,492 | 9,107 | - | 59,599 | 71,506 |
| Collier's Health Care Center | First Atlantic | 47,363 | 9,013 | - | 56,376 | 46,322 | 21,801 | 7,165 | 7,145 | 36,111 | 24,799 | 42,842 | 11,410 | 15,005 | 69,257 | 51,404 |
| Colonial Acres Nursing Home | First Atlantic | 50,130 | 12,895 | - | 63,025 | 60,808 | 36,167 | 13,243 | 13,634 | 63,044 | 63,338 | 40,485 | 10,215 | 18,042 | 68,742 | 68,354 |
| Dexter Nursing Home | First Atlantic | 58,354 | 20,424 | - | 78,778 | 56,090 | 52,242 | 14,933 | 11,259 | 78,434 | 58,424 | 48,765 | 14,644 | 18,472 | 81,881 | 63,258 |
| Falmouth By The Sea | First Atlantic | 56,837 | 12,888 | - | 69,725 | 57,775 | 60,603 | 11,794 | 11,574 | 83,971 | 61,583 | 52,407 | 9,234 | 18,701 | 80,342 | 64,365 |
| Hawthorne House | First Atlantic | 49,406 | 10,363 | - | 59,769 | 61,482 | 41,346 | 12,768 | - | 54,114 | 65,795 | 42,868 | 10,083 | 30,902 | 83,853 | 72,570 |
| Riverwood Health Care Center | First Atlantic | 56,654 | 12,704 | - | 69,358 | 56,090 | 45,156 | 43,109 | 12,593 | 100,858 | 58,424 | 45,911 | 9,460 | 32,642 | 88,013 | 59,558 |
| Ross Manor | First Atlantic | 60,787 | 2,165 | - | 62,952 | 65,863 | - | - | 75,838 | 75,838 | 68,603 | 63,336 | 4,603 | 24,611 | 92,550 | 71,114 |
| Stillwater Health Care | First Atlantic | 44,142 | 13,030 | - | 57,172 | 54,868 | 21,683 | 7,048 | 10,182 | 38,913 | 29,396 | 38,371 | 11,581 | 15,823 | 65,775 | 60,922 |
| Woodlawn Nursing Home | First Atlantic | 38,474 | 5,942 | 2,024 | 46,440 | 40,545 | 34,116 | 11,748 | 9,045 | 54,909 | 52,753 | 38,029 | 12,784 | 11,537 | 62,350 | 54,674 |
| Augusta Convalescent Center | Hillhaven | 51,746 | 6,719 | - | 58,465 | 58,465 | 49,600 | 15,891 | 23,453 | 88,944 | 61,349 | 44,967 | 12,622 | 27,980 | 85,569 | 63,652 |
| Bangor Convalescent Center | Hillhaven | 70,661 | 10,732 | - | 81,393 | 58,465 | 44,459 | 10,058 | 23,274 | 77,791 | 61,349 | 42,854 | 11,687 | 29,015 | 83,556 | 63,652 |
| Brentwood Manor | Hillhaven | 48,840 | 10,081 | - | 58,921 | 58,461 | 57,726 | 18,853 | 23,834 | 100,413 | 63,069 | 67,329 | 19,482 | 28,417 | 115,228 | 65,437 |
| Brewer Rehab & Living Center | Hillhaven | 83,362 | 10,122 | - | 93,484 | 68,709 | 62,403 | 23,436 | 33,446 | 119,285 | 72,064 | 38,476 | 13,122 | 42,655 | 94,253 | 75,307 |
| Dixfield Health Care Center | Hillhaven | 57,172 | 7,526 | - | 64,698 | 50,944 | 42,254 | 12,397 | 16,619 | 71,270 | 53,437 | 42,471 | 11,382 | 19,529 | 73,382 | 55,441 |
| Fieldcrest Manor Nursing Home | Hillhaven | 39,480 | 6,761 | 9,608 | 55,849 | 55,849 | 32,189 | 7,410 | 20,522 | 60,121 | 58,597 | 25,890 | 7,710 | 24,990 | 58,590 | 60,796 |
| Kennebunk Nursing Home | Hillhaven | 48,206 | 10,682 | - | 58,888 | 57,161 | 62,572 | 17,158 | 22,675 | 102,405 | 62,037 | 48,068 | 14,097 | 29,444 | 91,609 | 64,366 |
| Norway Convalescent Center | Hillhaven | 48,172 | 8,014 | - | 56,186 | 56,186 | 40,222 | 10,436 | 20,574 | 71,232 | 59,285 | 42,116 | 12,061 | 24,860 | 79,037 | 61,510 |
| Shore Village Nursing Center | Hillhaven | 43,637 | 8,974 | - | 52,611 | 52,611 | 41,421 | 7,104 | 18,431 | 66,956 | 55,501 | 33,569 | 8,860 | 22,503 | 64,932 | 57,583 |
| Westgate Manor | Hillhaven | 90,109 | 10,868 | - | 100,977 | 73,096 | 58,676 | 16,032 | 35,226 | 109,934 | 73,612 | 62,686 | 21,306 | 44,299 | 128,291 | 76,379 |
| Winship Green Nursing Center | Hillhaven | 61,590 | 12,960 | - | 74,550 | 56,503 | 50,168 | 15,686 | 21,198 | 87,052 | 59,285 | 55,613 | 17,327 | 26,130 | 99,070 | 61,510 |
| Country Manor Nursing Home | Jamark | 39,268 | 13,300 | - | 52,568 | 52,046 | 46,354 | 13,361 | - | 59,715 | 54,212 | 43,466 | 6,610 | 4,000 | 54,076 | 56,036 |
| Merrill Memorial Manor | Jamark | 48,656 | 7,556 | - | 56,312 | 55,416 | 59,504 | 6,528 | - | 66,032 | 57,722 | 46,780 | 10,354 | - | 57,134 | 59,666 |
| Pleasant Hill Health Facility | Jamark | 48,781 | 11,292 | - | 60,073 | 65,863 | 59,127 | 10,007 | - | 69,134 | 68,603 | 45,203 | 14,800 | - | 60,003 | 70,919 |
| Robinson's Hlth. Care Facility | Jamark | 40,542 | 9,524 | - | 50,066 | 50,066 | 36,462 | 9,269 | 11,236 | 56,967 | 52,753 | 36,739 | 9,501 | 4,648 | 50,888 | 54,524 |
| Ken. Long Term Care G. Birch | KLT | 42,214 | 11,422 | 3,416 | 57,052 | 70,677 | 44,463 | 12,108 | 18,708 | 75,279 | 74,291 | 43,406 | 11,830 | 34,476 | 89,712 | 76,915 |
| Kennebec Long Term Care Glenridge | KLT | 51,986 | 13,964 | 3,016 | 68,966 | 71,907 | 55,454 | 13,410 | 18,708 | 87,572 | 75,418 | 45,639 | 41,858 | 35,148 | 122,645 | 78,255 |
| Kennebec Valley Medical Center Gardiner | KLT | 221,263 | 42,530 | - | 263,813 | 38,787 | 147,937 | 22,831 | - | 170,768 | 40,681 | 167,960 | 51,950 | - | 219,910 | 42,196 |

| Nursing Facilities | | | | | | | | | | | | | | | | |
|-----------------------------------|----------------|----------|----------|---------|--------------|---------|----------|----------|--------|---------|--------------|----------|----------|---------|--------------|---------|
| Administrative Costs | | | | | | | | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | | | | | | | | |
| Facility | Affiliation | 1993 | | | | | | 1994 | | | | | 1995 | | | |
| | | Admin. | Admin. | Admin. | Total Admin. | Admin. | Admin. | Admin. | Admin. | Admin. | Total Admin. | Admin. | Admin. | Admin. | Total Admin. | Admin. |
| | | Salaries | Benefits | Other | Costs | Ceiling | Salaries | Benefits | Other | Costs | Ceiling | Salaries | Benefits | Other | Costs | Ceiling |
| Charles A. Dean Memorial Hospital | Mid Maine Med. | 112,822 | 23,614 | - | 136,436 | 41,679 | 111,522 | 24,315 | - | 135,837 | 43,970 | 110,773 | 29,568 | - | 140,341 | 45,841 |
| Jackman Region Health Center | Mid Maine Med. | 46,034 | 8,381 | - | 54,415 | 31,927 | 47,986 | 7,520 | - | 55,506 | 33,685 | 46,369 | 15,541 | - | 61,910 | 35,119 |
| Courtland Living Center | North Country | 48,281 | 8,465 | - | 56,746 | 56,746 | 47,970 | 11,947 | - | 59,917 | 63,338 | 41,078 | 13,054 | 9,813 | 63,945 | 65,654 |
| Edgewood Manor | North Country | 52,007 | 12,583 | - | 64,590 | 53,394 | 46,466 | 13,560 | 5,500 | 65,526 | 55,616 | 40,214 | 9,003 | 7,114 | 56,331 | 57,646 |
| Heritage Manor | North Country | 42,750 | 13,444 | - | 56,194 | 54,405 | 36,798 | 10,917 | - | 47,715 | 56,669 | 32,972 | 7,340 | 7,480 | 47,792 | 58,738 |
| Maplecrest Living Center | North Country | 42,372 | 11,282 | 5,588 | 59,242 | 53,394 | 48,337 | 8,394 | - | 56,731 | 55,616 | 40,900 | 11,807 | 7,114 | 59,821 | 57,646 |
| Orchard Park Living Center | North Country | 37,403 | 10,424 | - | 47,827 | 43,070 | 36,113 | 11,267 | 3,871 | 51,251 | 44,863 | 37,634 | 11,358 | 4,659 | 53,651 | 48,134 |
| Russell Park Manor | North Country | 175,343 | 11,531 | - | 186,874 | 71,875 | 346,804 | 18,910 | 24,000 | 389,714 | 75,016 | 181,485 | 13,142 | 24,000 | 218,627 | 77,691 |
| Sanfield Living Center | North Country | 40,721 | 5,650 | - | 46,371 | 49,130 | 42,440 | 5,677 | - | 48,117 | 51,175 | 38,540 | 6,826 | 5,764 | 51,130 | 53,039 |
| Somerset Manor | North Country | 35,586 | 6,507 | - | 42,093 | 42,093 | 35,226 | 9,321 | - | 44,547 | 44,337 | 34,739 | 8,304 | 4,171 | 47,214 | 45,954 |
| Sonogee Estates | North Country | 38,786 | 10,728 | 7,379 | 56,893 | 61,819 | 39,803 | 17,543 | 7,405 | 64,751 | 64,391 | 42,308 | 15,054 | 10,179 | 67,541 | 66,746 |
| Southridge Living Center | North Country | 37,393 | 11,015 | 10,445 | 58,853 | 73,176 | 46,116 | 9,817 | - | 55,933 | 76,210 | 54,793 | 12,449 | 14,960 | 82,202 | 78,999 |
| Amenity Manor | R. E. | 110,116 | 9,962 | - | 120,078 | 57,101 | 63,594 | 8,989 | - | 72,583 | 59,477 | 50,415 | 8,141 | - | 58,556 | 61,650 |
| Brunswick Convalescent Center | R. E. | 36,262 | 6,958 | - | 43,220 | 61,482 | 50,717 | 10,420 | - | 61,137 | 64,040 | 53,361 | 11,584 | - | 64,945 | 66,382 |
| Brunswick Manor | R. E. | 28,231 | 5,626 | - | 33,857 | 51,035 | 58,261 | 8,659 | - | 66,920 | 53,159 | 56,376 | 9,584 | (3,120) | 62,840 | 33,210 |
| Montello Manor | R. E. | 45,597 | 4,023 | - | 49,620 | 77,983 | 72,388 | 8,985 | - | 81,373 | 81,207 | 31,174 | 1,908 | - | 33,082 | 42,093 |
| Bradbury Manor | Sandy River | 38,181 | 6,418 | 9,550 | 54,149 | 52,383 | 39,283 | 3,903 | - | 43,186 | 54,563 | - | - | - | - | CLOSED |
| Cedar Ridge Nursing Care Center | Sandy River | 42,427 | 16,281 | 50,657 | 109,365 | 58,472 | 44,363 | 15,088 | 23,305 | 82,756 | 61,037 | 42,287 | 12,076 | 30,152 | 84,515 | 63,218 |
| Marshwood Nursing Care Center | Sandy River | 44,733 | 9,063 | 12,251 | 66,047 | 70,677 | 47,583 | 11,302 | 14,782 | 73,667 | 74,128 | 49,198 | 13,362 | - | 62,560 | 76,915 |
| Oak Grove Nursing Care Ctr. | Sandy River | 55,304 | 15,355 | 38,680 | 109,339 | 60,288 | 56,295 | 9,536 | 12,276 | 78,107 | 64,040 | 49,168 | 8,144 | 122,914 | 180,226 | 66,382 |
| Pine Point Nursing Care Center | Sandy River | 35,320 | 10,226 | 29,952 | 75,498 | 59,138 | 43,643 | 14,749 | 48,685 | 107,077 | 61,733 | 47,773 | 16,527 | 24,854 | 89,154 | 63,940 |
| Riveridge | Sandy River | 63,149 | 18,220 | 3,251 | 84,620 | 55,416 | - | - | - | - | - | 53,452 | 14,586 | 7,800 | 75,838 | 59,830 |
| Sandy River Nursing Care Ctr. | Sandy River | 63,631 | 11,089 | 9,953 | 84,673 | 65,132 | 88,426 | 15,831 | - | 104,257 | 67,997 | 60,289 | 22,381 | 13,872 | 96,542 | 70,438 |
| Springbrook Nursing Care Center | Sandy River | 42,013 | 14,155 | 50,195 | 106,363 | 73,935 | 48,821 | 12,598 | 14,969 | 76,388 | 76,999 | 50,772 | 11,645 | 12,894 | 75,311 | 79,818 |
| Willows Nursing Care Center The | Sandy River | 54,065 | 7,204 | 37,893 | 99,162 | 59,277 | 46,540 | 10,694 | 12,276 | 69,510 | 62,987 | 40,284 | 10,869 | 69,620 | 120,773 | 65,466 |
| Woodford Park Nursing Care | Sandy River | 49,583 | 12,177 | 42,191 | 103,951 | 80,375 | 49,215 | 9,635 | 37,451 | 96,301 | 84,626 | 50,653 | 16,960 | 41,172 | 108,785 | 86,905 |
| Birch Grove Nursing Care Center | Sandy River | 27,238 | 10,541 | 5,520 | 43,299 | 40,140 | 27,517 | 277 | 5,631 | 33,425 | 42,140 | 14,016 | 4,086 | 10,185 | 28,287 | 34,295 |
| Maine Veterans Home | Veterans Homes | 39,761 | 9,298 | 6,633 | 55,692 | 55,692 | 47,344 | 12,367 | 7,054 | 66,765 | 76,003 | 86,366 | 15,066 | 6,699 | 108,131 | 78,872 |
| Maine Veterans Home-Caribou | Veterans Homes | 18,360 | 3,456 | 882 | 22,698 | 22,698 | 20,365 | 3,656 | 2,645 | 26,666 | 25,334 | 20,409 | 6,591 | 5,495 | 32,495 | 26,291 |
| Maine Veterans Home-Scar. | Veterans Homes | 47,359 | 9,765 | 2,352 | 59,476 | 59,476 | 64,290 | 12,337 | 5,374 | 82,001 | 74,128 | 94,574 | 19,111 | 14,312 | 127,997 | 76,915 |
| Aroostook Medical Center The(AHC) | | 49,059 | 8,445 | - | 57,514 | 57,438 | 46,509 | 15,845 | - | 62,354 | 59,828 | 31,773 | 10,005 | - | 41,778 | 58,010 |
| Aroostook Medical Center The(CGh) | | 40,200 | 6,918 | - | 47,118 | 36,107 | 55,560 | 17,254 | - | 72,814 | 39,864 | 39,956 | 13,992 | - | 53,948 | 41,142 |
| Auburn Nursing Home | | 40,106 | 5,408 | - | 45,514 | 41,687 | 43,313 | 6,061 | - | 49,374 | 53,307 | 39,863 | 6,814 | - | 46,677 | 52,227 |
| Bangor City Nursing Facility | | 41,980 | 17,801 | - | 59,781 | 52,583 | 45,569 | 21,296 | - | 66,865 | 55,501 | 47,825 | 20,297 | - | 68,122 | 57,583 |
| Barron Center | | 68,429 | 27,377 | 230,465 | 326,271 | 98,967 | 279,043 | 34,219 | - | 313,262 | 103,798 | 304,351 | 33,533 | - | 337,884 | 107,735 |
| Borderview Manor | | 111,581 | 17,706 | - | 129,287 | 72,164 | 64,657 | 23,928 | - | 88,585 | 75,575 | 131,331 | 26,289 | - | 157,620 | 78,180 |
| Calais Regional Hospital | | 556,980 | 57,366 | - | 614,346 | 28,667 | 89,656 | 40,830 | - | 130,486 | 29,860 | 491,338 | - | - | 491,338 | 30,950 |
| Camden Health Care Center | | 74,666 | 19,113 | 6,700 | 100,479 | 89,584 | 111,081 | 28,627 | 62,576 | 202,284 | 94,483 | 138,959 | 35,550 | 28,569 | 203,078 | 98,526 |
| Camden Nursing Home | | - | - | - | - | CLOSED | - | - | - | - | CLOSED | - | - | - | - | CLOSED |
| Cedars Nursing Care Center | | 78,787 | 15,428 | - | 94,215 | 66,000 | 80,138 | 17,297 | - | 97,435 | 69,142 | 69,095 | 26,782 | 7,200 | 103,077 | 72,091 |
| Clover Manor, Inc. | | 48,843 | 20,772 | - | 69,615 | 74,375 | 56,671 | 16,692 | - | 73,363 | 77,626 | 67,561 | 13,335 | - | 80,896 | 80,401 |
| Coastal Manor | | 49,942 | 9,872 | - | 59,814 | 49,635 | 45,491 | 14,111 | - | 59,602 | 51,701 | 69,106 | 13,969 | - | 83,075 | 53,584 |
| Cove's Edge | | 39,106 | 16,814 | - | 55,920 | 54,214 | 42,550 | 15,358 | - | 57,908 | 58,309 | 57,367 | 30,275 | 18,501 | 106,143 | 60,796 |
| Cummings Health Care Facility | | - | - | - | - | - | 41,300 | 4,126 | - | 45,426 | 49,597 | 48,824 | 4,469 | - | 53,293 | 51,263 |

| Nursing Facilities | | | | | | | | | | | | | | | | |
|---|-------------|----------|----------|---------|-------------|---------|----------|----------|--------|---------|-------------|----------|----------|--------|-------------|---------|
| Administrative Costs | | | | | | | | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | | | | | | | | |
| Facility | Affiliation | 1993 | | | | | 1994 | | | | | 1995 | | | | |
| | | Admn. | Admn. | Admn. | Total Admn. | Admn. | Admn. | Admn. | Admn. | Admn. | Total Admn. | Admn. | Admn. | Admn. | Total Admn. | Admn. |
| | | Salaries | Benefits | Other | Costs | Ceiling | Salaries | Benefits | Other | Costs | Ceiling | Salaries | Benefits | Other | Costs | Ceiling |
| Eastport Memorial Nursing Home | | 34,652 | 4,471 | - | 39,123 | 38,107 | 35,959 | 4,508 | - | 40,467 | 39,684 | 31,433 | 3,720 | 3,198 | 38,351 | 41,142 |
| Evergreen Manor | | 27,743 | 12,773 | - | 40,516 | 46,605 | 33,310 | 13,295 | - | 46,605 | 48,545 | 29,721 | 14,984 | 47,224 | 91,929 | 50,314 |
| Forest Hill Manor | | 33,242 | 14,796 | - | 48,038 | 47,604 | 33,156 | 12,601 | - | 45,757 | 49,686 | 34,354 | 15,776 | 2,300 | 52,430 | 51,425 |
| Gardiner Nursing Home | | 41,714 | 8,210 | - | 49,924 | 54,068 | 45,520 | 8,665 | - | 54,185 | 56,318 | 51,760 | 9,561 | - | 61,321 | 58,374 |
| Gorham House | | 112,750 | 10,459 | - | 123,209 | 49,977 | 98,894 | 10,207 | - | 109,101 | 52,167 | 51,954 | 11,447 | 5,000 | 68,401 | 54,027 |
| Gorham Manor | | 32,676 | 3,007 | - | 35,683 | 16,992 | 18,683 | 3,478 | - | 22,161 | 17,737 | 18,545 | 4,116 | - | 22,661 | 18,369 |
| Hibbard Nursing Home | | 75,086 | 10,962 | - | 86,048 | 67,375 | 75,996 | 12,994 | - | 88,990 | 70,318 | 73,968 | 14,860 | - | 88,828 | 72,813 |
| Hicks Nursing Home | | 52,000 | 7,514 | - | 59,514 | 38,897 | 52,000 | 7,765 | - | 59,765 | 40,298 | 12,000 | 2,141 | - | 14,141 | 12,186 |
| High View Manor | | 42,736 | 13,431 | 3,975 | 60,142 | 58,465 | 35,874 | 5,821 | - | 41,695 | 61,349 | 32,792 | 15,895 | - | 48,687 | 64,926 |
| Hillcrest Manor Division | | 69,890 | 19,233 | 5,594 | 94,717 | 66,249 | 93,649 | 31,770 | 5,700 | 131,119 | 69,484 | 104,163 | 42,472 | - | 146,635 | 72,081 |
| Island Nursing Home | | 37,903 | 7,397 | (2,028) | 43,272 | 54,541 | 34,951 | 14,474 | - | 49,425 | 57,221 | 72,422 | 27,479 | - | 99,901 | 59,368 |
| Katahdin Nursing Home | | 42,119 | 9,231 | - | 51,350 | 49,274 | 50,718 | 12,799 | - | 63,517 | 51,680 | 52,635 | 8,763 | - | 61,398 | 53,591 |
| Knox Center for Long Term Care | | 52,360 | 26,496 | 185 | 79,041 | 49,129 | 72,997 | 20,180 | - | 93,177 | 52,198 | 89,170 | 23,270 | - | 112,440 | 55,821 |
| Lakewood Manor Nursing Home | | 39,498 | 11,989 | 14,772 | 66,259 | 59,460 | 61,440 | 14,793 | - | 76,233 | 61,934 | 47,430 | 19,933 | - | 67,363 | 64,198 |
| Lamp Nursing Home The | | 34,946 | 5,585 | - | 40,531 | 43,575 | 39,166 | 6,053 | - | 45,219 | 45,389 | - | - | - | - | - |
| Ledgeview Nursing Home | | 57,684 | 14,230 | - | 71,914 | 71,907 | 61,070 | 15,461 | - | 76,531 | 75,418 | 62,563 | 18,971 | - | 81,534 | 78,255 |
| Ledgewood Manor | | 78,000 | 4,975 | - | 82,975 | 54,068 | 75,010 | 5,125 | - | 80,135 | 56,318 | 76,532 | 5,125 | - | 81,657 | 58,374 |
| Lovett Health Care Center | | 45,777 | 2,452 | - | 48,229 | 35,747 | 28,187 | 942 | - | 29,129 | 14,790 | - | - | - | - | - |
| Madigan Estates | | 66,488 | 14,609 | - | 81,097 | 61,408 | 74,383 | 14,052 | - | 88,435 | 64,445 | 111,194 | 15,991 | - | 127,185 | 68,293 |
| Maplecrest Nursing Home | | 26,547 | 13,991 | - | 40,538 | 41,402 | 31,484 | 5,881 | 6,059 | 43,424 | 43,424 | 21,392 | 8,910 | 10,306 | 40,608 | 45,047 |
| Market Square Health Center | | 70,116 | 36,201 | - | 106,317 | 71,152 | 62,847 | 35,027 | - | 97,874 | 74,106 | 69,756 | 9,881 | - | 79,637 | 76,815 |
| Marshall's Health Care Facility | | 43,962 | 5,442 | - | 49,404 | 55,475 | 49,652 | 5,424 | - | 55,076 | 57,905 | 49,920 | 5,695 | - | 55,615 | 59,969 |
| Mercy Home | | 14,816 | 5,676 | 1,832 | 22,324 | 22,324 | 27,548 | 10,194 | - | 37,742 | 55,157 | 29,333 | 10,352 | - | 39,685 | 57,226 |
| Mere Point Nursing Home | | 24,399 | 6,095 | 6,915 | 37,409 | 37,699 | 30,454 | 8,490 | - | 38,944 | 39,338 | 23,487 | 3,447 | 1,254 | 28,188 | 40,723 |
| Mt. St. Joseph Nursing Home | | 66,167 | 7,093 | - | 73,260 | 63,504 | 59,333 | 12,349 | - | 71,682 | 66,146 | 60,629 | 9,841 | - | 70,470 | 68,566 |
| Nicholson's Nursing Home | | 86,588 | 6,998 | - | 93,586 | 47,306 | 89,454 | 7,358 | - | 96,812 | 49,616 | 82,062 | 19,508 | - | 101,570 | 51,455 |
| Oceanview Nursing Home | | 57,001 | 6,357 | - | 63,358 | 50,645 | 46,651 | 14,154 | - | 60,805 | 52,753 | 46,904 | 11,929 | - | 58,833 | 54,674 |
| Odd Fellow's Home of Maine | | 22,734 | 2,264 | - | 24,998 | 26,864 | 75,613 | 16,811 | - | 92,424 | 53,781 | 60,186 | 17,259 | 3,106 | 80,551 | 56,155 |
| Orono Nursing Home, Inc. | | 79,304 | 13,254 | - | 92,558 | 70,140 | 83,397 | 22,092 | - | 105,489 | 73,054 | 86,590 | 22,918 | - | 109,508 | 75,450 |
| Parkview Nursing Home | | 47,000 | 4,175 | - | 51,175 | 40,736 | 41,599 | 4,963 | 13,798 | 60,360 | 56,318 | 34,451 | 9,264 | 12,471 | 56,186 | 58,374 |
| Penobscot Nursing Home | | 55,578 | 4,892 | - | 60,470 | 66,874 | 67,424 | 6,159 | - | 73,583 | 69,656 | 55,342 | 4,803 | - | 60,145 | 72,206 |
| Penobscot Valley Hospital | | 391,943 | 33,733 | - | 425,676 | 28,667 | 88,549 | 8,402 | - | 96,951 | 29,860 | 97,664 | 11,098 | - | 108,762 | 30,950 |
| Rumford Community Home | | 36,565 | 12,568 | - | 49,133 | 64,678 | 42,330 | 12,599 | 8,161 | 63,090 | 67,885 | 43,469 | 12,640 | 17,910 | 74,019 | 70,435 |
| Seaside Nursing and Ret. Home | | 74,946 | 8,546 | - | 83,492 | 80,766 | 76,794 | 7,594 | - | 84,388 | 81,100 | 96,957 | 9,465 | 30,000 | 136,422 | 84,189 |
| Sebasticook Valley Health Care facility | | 39,330 | 14,722 | - | 54,052 | 55,721 | 46,602 | 14,570 | - | 61,172 | 59,477 | 52,101 | 9,603 | - | 61,704 | 61,650 |
| Seville Park Plaza | | 34,603 | 4,525 | - | 39,128 | 44,080 | 31,286 | 3,200 | - | 34,486 | 45,915 | 48,668 | 5,596 | - | 54,264 | 47,589 |
| So. Portland Nursing Home | | 136,306 | 7,636 | - | 143,942 | 58,449 | 117,016 | 6,067 | - | 123,083 | 60,881 | 120,704 | 6,139 | - | 126,843 | 63,106 |
| St. Andre Health Care Facility | | 60,663 | 3,116 | 2,400 | 66,179 | 66,200 | 61,763 | 4,390 | - | 66,153 | 68,954 | 64,155 | 2,712 | - | 66,867 | 71,478 |
| St. Andrews Hospital | | 425,211 | 70,641 | - | 495,852 | 39,987 | 39,223 | 10,500 | - | 49,723 | 41,774 | 389,423 | 10,633 | - | 400,056 | 43,243 |
| St. Joseph Nursing Home | | 80,886 | 16,650 | - | 97,536 | 46,100 | 40,886 | 13,531 | - | 54,417 | 48,019 | 44,858 | 13,559 | - | 58,417 | 49,769 |
| St. Joseph's Manor | | 160,958 | 52,259 | - | 213,217 | 90,357 | 170,575 | 51,428 | 59,796 | 281,799 | 94,768 | 127,055 | 38,644 | 31,919 | 197,618 | 98,355 |
| St. Marguerite D'Youville Pav. | | 58,836 | 31,718 | - | 90,554 | 113,150 | 50,383 | 26,660 | - | 77,043 | 117,764 | 74,607 | 26,477 | - | 101,084 | 122,133 |
| Summit House Health Care Ctr. | | 67,506 | 10,431 | - | 77,937 | 60,808 | 68,083 | 11,373 | - | 79,456 | 63,338 | 69,473 | 11,903 | - | 81,376 | 65,654 |
| Sunrise Residential Care Facility | | 28,516 | 8,471 | - | 36,987 | 38,240 | 23,152 | 4,680 | 9,746 | 37,578 | 40,912 | 42,730 | 3,848 | - | 46,578 | 48,786 |

| Nursing Facilities | | | | | | | | | | | | | | | | |
|------------------------------|-------------|-----------------|-----------------|--------------|--------------------|----------------|-----------------|-----------------|--------------|--------------------|----------------|-----------------|-----------------|--------------|--------------------|----------------|
| Administrative Costs | | | | | | | | | | | | | | | | |
| 1993 - 1995 | | | | | | | | | | | | | | | | |
| Facility | Affiliation | 1993 | | | | | 1994 | | | | | 1995 | | | | |
| | | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling | Admin. Salaries | Admin. Benefits | Admin. Other | Total Admin. Costs | Admin. Ceiling |
| Swampscotta Nursing Home | | 28,857 | 3,164 | - | 32,021 | 32,021 | - | - | - | - | - | - | - | - | - | - |
| Trull Nursing Home | | 68,550 | 6,173 | - | 74,723 | 48,781 | 131,600 | 9,314 | - | 140,914 | 51,164 | 81,600 | 6,723 | - | 88,323 | 53,057 |
| Victorian Villa Nursing Home | | 47,894 | 4,006 | - | 51,900 | 52,720 | 50,888 | 5,172 | - | 56,060 | 54,914 | 52,666 | 4,844 | - | 57,510 | 56,918 |
| Viking ICF The | | 215,579 | 15,378 | - | 230,957 | 54,068 | 68,563 | 24,288 | - | 92,851 | 56,318 | 74,805 | 15,161 | - | 89,966 | 58,374 |
| Volmer Nursing Home | | 42,031 | 4,329 | - | 46,360 | 39,361 | 42,619 | 3,498 | - | 46,117 | 40,021 | - | - | - | - | - |
| York Hospital | | 506,118 | 101,466 | 175,517 | 783,101 | 33,363 | 831,181 | - | - | 831,181 | 31,049 | 1,002,970 | 185,675 | 228,791 | 1,417,436 | 32,212 |



Bureau of Elder and Adult Services
Department of Human Services
35 Anthony Avenue
State House Station #11
Augusta, Maine 04333-0011
(207)624-5335



To: Nursing Facility Administrators
From: Christine Gianopoulos, Director
Date: April 26, 1996
Subject: Gross Receipts Tax Repeal

The legislation repealing the gross receipts tax includes a requirement that the Department of Human Services notify nursing home residents of the change. We plan to send a notice to all affected nursing home residents.

If your facility did not pass along the tax to residents, please let us know by May 8, so we can eliminate your residents from the mailing list.

Please call us at 624-5335 if you have questions.



Angus S. King, Jr.
Governor

Kevin W. Concannon
Commissioner

STATE OF MAINE
DEPARTMENT OF HUMAN SERVICES
AUGUSTA, MAINE 04333

May 1, 1996

Dear

This is to let you know that as of January 1, 1997, you will no longer have to pay the 7% tax that has been included in your monthly nursing home bill. At that time, you should see a reduction in your bill. The nursing home also has to show you that what you are charged no longer includes the tax.

The reason for this is that the State Legislature has done away with that tax, which is known as the "gross receipts tax." If you have any questions about this, you or someone who helps you can call the Long-term Care Ombudsman at 1-800-499-0229.

Sincerely yours,

Kevin W. Concannon

Kevin W. Concannon, Commissioner
Department of Human Services



ANGUS S. KING, JR.
GOVERNOR

STATE OF MAINE
DEPARTMENT OF HUMAN SERVICES
BUREAU OF ELDER AND ADULT SERVICES
35 ANTHONY AVENUE
11 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0011

KEVIN W. CONCANNON
COMMISSIONER

June 19, 1996

Rosanne Tousignant, Administrator
Russell Park Manor
Russell Street
Lewiston, Maine 04240

Dear Ms. Tousignant:

Thank you for your letter dated May 30, 1996. It will be kept on file with the Bureau of Elder and Adult Services to serve as notification of Russell Park Manor's intent to preserve conversion options for the twenty nursing facility beds that were delicensed on May 27, 1996. I understand that eighteen of these beds are now licensed as residential care beds.

Conversion of these twenty beds back to nursing facility beds must be requested within 4 years of the effective date of the license reduction. For good cause, the department may extend the 4 year period for conversion for one additional 4 year period. In your case the first four years would be up on May 27, 2000.

Sincerely,

Constance V. Warren
Health Care Financial Analyst

CVW/cw



PRINTED ON RECYCLED PAPER

Russell Park Manor

A Skilled Nursing Facility

May 30, 1996

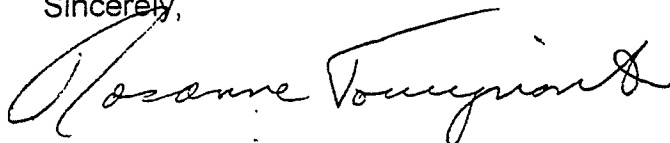
Ms. Priscille Cote-Piper
Residential Care Specialist
Division of Licensing and Certification
35 Anthony Avenue, Station #11
Augusta, Me 04333

Dear Ms. Cote-Piper:

Russell Park Manor has been licensed on May 27, 1996 for eighteen (18) residential care beds.

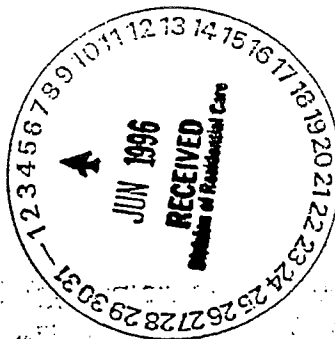
This letter serves as a formal request of its intent to preserve any future conversion option back to the original twenty (20) nursing facility beds.

Sincerely,



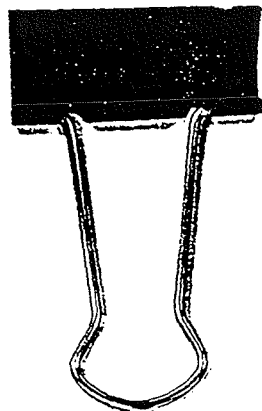
Rosanne Tousignant
Administrator

RT/asm





Kennebec Health System
 6 East Chestnut Street
 Augusta, Maine 04330



JUN 21 1996

June 21, 1996

Ms. Cathy Cobb, Director
 Community Resource Development
 Bureau of Elder and Adult Services
 35 Anthony Avenue, State House Station 11
 Augusta, ME 04333-0011

*Entered 6 beds into data base
 NEED DATE DELICENSED!*

Dear Ms. Cobb:

On behalf of Kennebec Long Term Care I am writing this Letter of Intent to request a 304E Waiver for the proposed Certificate of Need application to convert nursing facility beds to residential care beds at the Gray Birch facility. I would also like to request a waiver of the technical assistance meeting. The intent is to convert 37 licensed nursing facility beds to 37 residential care beds on the north wing of the Gray Birch facility. In addition, we would like to place 6 beds into the "bed bank." A separate, formal letter for the bed banking will follow. The resulting numbers for beds at Gray Birch would then be 77 nursing facility beds and 37 residential care beds, a reduction of 43 beds from the nursing facility level of care. It entails the addition of 37 residential care beds not currently within the system. The capital expenditure to convert these beds is less than \$500,000, since little physical renovation would be required.

Enclosed is a copy of the licensing application for boarding home beds, an architectural floor plan for the space, an approved staffing plan, a pro forma statement of operations, and a cost report for fiscal 1995 and 1997. Should you require any additional information, please give me a call at 626-1348.

Sincerely,

Gwynnelyn R. Batten
 Coordinator, Corporate Planning

pc: Warren Kessler, President
 Gregory B. Gravel, Executive Vice President
 Anthony Marple, Executive Vice President
 Robert Steinberg, Licensing and Certification
 Louis Dorogi, Licensing and Certification
 Debra Couture, Bureau of Medical Services



**Bureau of Elder and Adult Services
Maine Department of Human Services**

35 Anthony Ave., State House Station 11
Augusta ME 04333-0011
Tele. 207-624-5335 FAX # 207-624-5361

MEMORANDUM

To: Nursing Home Administrators
From: Christine Gianopoulos, Director
Date: July 31, 1996
Subject: Bed Banking

The last legislative session resulted in a new law that permits nursing facilities that want to decrease licensed capacity to "bank" beds, and preserve the right to bring beds back on line within four years (subject to Certificate of Need). Full copies of the new law were forwarded to all the facilities with April-May Certificate of Need Project Summary.

Several nursing facilities have already written to the Department banking beds. Others are uncertain how to do this. The statute is very specific with regard to the process, and the procedures being followed are consistent with the law, as follows:

1. A nursing facility that voluntarily reduces the number of its licensed beds for any reason except to create private rooms may convert the beds back and thereby increase the number of nursing facility beds to no more than the previously licensed number of beds, after obtaining a certificate of need, provided the facility has been in continuous operation and has not been purchased or leased.
2. To convert beds back to nursing facility beds, the nursing facility must give notice to the Bureau of Elder and Adult Services of its intent to preserve conversion options no later than 30 days after the effective date of the license reduction
3. A certificate of need is required to convert beds back under Section 309 of the Certificate of Need Act, except that if no construction is required for the conversion of beds back, the application must be processed in accordance with the following section.
4. If no construction is required for the conversion of beds back, an application for certificate of need to reopen beds must be processed on an expedited basis. The Department is considering any needed changes in the Certificate of Need manual necessary to define "expedited". The law indicates that these applications will have a shortened review time and provide for a public hearing if requested by a directly affected person.
5. The Department will consider and decide upon expedited applications on the basis of whether:

- The applicant is fit, willing and able to provide the proposed services at the proper standard of care;
 - That economic feasibility of the proposed services is demonstrated in terms of: Effect on existing and projected operating budget of the applicant; the applicant's ability to establish and operate the facility or services in accordance with licensure rules; the projected impact on the facility's costs and rates; the total health care expenditures in the community and the State; and the availability of State funds. The determinations will be based on the historical costs of operating the beds and must consider whether the projected costs are consistent with the costs of the beds prior to closure, adjusted for inflation; and
 - There is a public need for the proposed services; and
 - The proposed services are consistent with the orderly and economic development of health facilities and health resources for the State, that the citizens of the State have the ability to underwrite the additional costs of the proposed services and that the proposed services are in accordance with standards, criteria or plans adopted and approved pursuant to the state health plan.
6. Nursing facility beds that have been voluntarily reduced and "banked" must be counted as available beds for the purpose of evaluating need so long as the facility retains the ability to convert them back, unless the facility indicates, in response to an inquiry from the Department in connection with an ongoing project review, that it is unwilling to convert them to meet a need in that project review.
 7. When nursing facility beds are delicensed, the Division of Licensing and Certification will notify the Bureau of Medical Services, which is responsible for rate setting for nursing facilities.

The contact person in the Bureau of Elder and Adult Services with regard to long term care Certificate of Need and bed banking is Catherine Cobb at 624-5251. Please do not hesitate to contact her if you have any questions.

NURSING HOME GROSS RECEIPTS TAX

LEGISLATIVE HISTORY

- Enacted:** PL 1993, C. 410, Pt. YY, §2 (effective 7/1/93)
- Citation:** 36 MRSA §2821 et. seq.
- Assessment:** 7% tax on all persons selling prepared food in establishments licensed for on-premise liquor consumption or in the business of nursing home operation in Maine
- Corresponding Legislation:** 36 MRSA §5219-I (effective tax year beginning 1/1/93)
Nursing Home Care Credit
- Impact:** Resident individuals allowed a refundable credit against their income tax liability equal to 80% of the tax due from the nursing home operator as a result of payments for nursing home care by the individual. This credit was determined by the Federal Government to inappropriately "hold harmless" all private pay patients.
- Corrective Legislation:** PL 1993, C. 711 (effective tax year beginning 1/1/94)
- Impact:** Repealed Nursing Home Care Credit.
Enacted Catastrophic Health Expense Credit (36 MRSA §5219-J).
Resident individuals allowed a nonrefundable credit against their income tax liability equal to 2.7% of their itemized deduction for medical expenses.
- Repeal:** PL 1995, C. 665, Part E (effective 1/1/97)
- Impact:** Repeals Gross Receipts Tax and Catastrophic Health Expense Credit.

**Intermediate Care - Payment to Providers
General Fund Appropriations
Fiscal Year 1991-92 through Fiscal Year 1996-97**

| | |
|----------------|------------|
| <u>1991-92</u> | 89,883,214 |
| <u>1992-93</u> | 78,688,636 |
| <u>1993-94</u> | 92,192,885 |
| <u>1994-95</u> | 87,186,752 |
| <u>1995-96</u> | 84,987,524 |
| <u>1996-97</u> | 79,227,376 |

Notes:

- 1992-93 - Reflects \$12.7 transferred to DMH/MR for MR-related costs
- 1993-94 - Includes funds for the state share of the GRT
- 1994-95 - Includes \$4.7M for settlement of federal funds (GRT)
- 1996-97 - Reflects partial year savings from the repeal of the GRT

SENIOR LEGISLATIVE ADVOCACY COALITION

Testimony for Committee Investigating Nursing Home Rate Increases for Private Pay

Residents

Nursing homes are necessary links in Maine's long term care system.

Being a necessary link does not give carte blanche to flout the intention of the Legislature or to increase prices to private pay residents. without substantial justification for this action.

SLAC takes the position that quality of care is paramount in the conduct of any and all health care facilities. Here in Maine the cost of quality care provided by the nursing facility industry is in question, hence this deep concern and amazement at the crass actions of some nursing facilities in raising their rates, in a bald faced attempt to retain and recapture part or the whole of the 7% gross receipts tax, slated for repeal January 1, 1997.

It is gratifying to the public and fortunate for the private pay residents that Legislative leadership acted promptly to inquire into the rationale and legitimacy of these actions.

This Committee may find opening this relatively cut and dried issue for public scrutiny will inevitably lead to the conclusion that ownership, administration, staffing, profits and losses, reimbursement rates and their impact on quality of care cry out for a thorough, independent public review to ensure and reassure the public that all nursing facilities will provide a basic quality of care at the lowest price possible, to the individual and to the state.

Questions about the quality of care:

1) The most recent state inspection reports are required to be posted at every nursing facility for the information of residents, their families, the public and the staff.

Is this requirement routinely followed at each facility?

2) Quality of care must surely be linked to staffing ratios and staffing levels .

How have salaries for CNA's and RN's kept pace with salaries and wages for all other paid employees, including administrators? Have nursing facilities maintained the ratios demanded by state inspections and other regulations ?

Hilton Power, Parkview Circle 10-B, Brunswick Me. 04011 725-8669

For example, Maine's nursing facilities average patient day revenues rose 10.1 % between 1991-1993;
Maine's nursing facilities average patient expenses rose 5.3% for the same period.
Was this 50% margin swallowed up entirely by inflation?

3) Quality of care standards and performance are NOT factored in to the annual

revision to the reimbursement for Medicaid residents. Rate revisions are made based upon expenditure reports supplied by each facility. One should ask the question why the state does not base any cost increases upon the HCFA national index of nursing facility cost increases. This issue relates to the next item.

4) One cannot help asking the question, how private pay quality of care differs from Medicaid care and shouldn't the two separate rates be equalized, a step already taken in at least two states.

5) Who benefits ultimately from management fees and lease agreements paid to a parent company? Who pays in the end? The resident, surely.

It is important to note, as you consider the role of administration and finances of nursing homes in Maine the quite privileged position the industry enjoys compared with the nursing homes throughout the country.

| | | |
|--|---------|--------------------------|
| All figures and percentages are for the year 1993. These are most recent available | | |
| Average total profit margin | 4.21% | Sixth highest in nation. |
| Average per cent Medicaid Resident days | 80.73% | Ninth highest in nation |
| Average occupancy rate | 97.25 | Tenth in the nation. |
| Average patient revenue per resident day | \$94.81 | Thirteenth in nation. |
| Average operating expenses per resident day | \$93.33 | Fourteenth in nation. |

Based on these indices Maine' industry is considerably above the average for all other states.

The issue is does price determine quality?

The Ombudsman program has a detailed knowledge of the quality of care provided to both private pay and Medicaid patients. You will be able to determine the extent to which the private pay resident universally receives commensurate quality care to support the added cost.

If there is little discernible difference between quality of care received by the two classes of residents it is time to consider equalizing rates for both groups and ending this discriminatory pricing. Or, as an alternative, place the industry under the oversight of the Public Utility Commission as is done to the power and the telecommunications monopolies, both of which also enjoy a similar guaranteed return on equity. If neither of these alternatives appeal, then de-regulate regulate the industry completely, making market driven, and have them bid annually for contracts to care for Medicaid eligible elderly and disabled. Indeed this may become the defacto situation as managed care for the elderly and disabled becomes the norm in Maine.

Hilton Power.
July 16, 1996.

SENIOR LEGISLATIVE ADVOCACY COALITION

July 30, 1996.

To: Members of the Special Committee to Inquire into the Gross Receipts Tax.

From: Hilton Power,

Your narrow charge to inquire into the circumstances surrounding rate increases by individual nursing homes has not insulated you from the broader issues which confront the nursing home industry. Mr. McNeil's discussion of the issues which confront the industry concluded with the news that, on an annual average, nursing homes' profits have been halved from a high of 4.21% in 1993.

As an observer of the Committee's inquiry I was struck how time prevented an opportunity for the Committee to hear comments from the Department on the presentation by the Health Care Association's expert witnesses.

~~The Health Care Association's presentation left a number of questions unanswered about rate increases and their relationship to profitability. This and other questions deserve to be examined by a Commission, with a broad mandate at the earliest to reassure the public and the Legislature about the future of nursing homes in Maine's Long Term Care Policy.~~

Maine needs nursing home level beds. How many is still an open question. The Legislature and the public should be deeply concerned if the nursing home industry is going through a period of downsizing. Given that possibility and the added fact that a number of nursing homes presently owe the Maine Health & Higher Education Finance Authority in the vicinity of \$143 million on outstanding loans, there should be added concern about the ability of the industry to provide quality of care at affordable prices.

Because of these circumstances this Committee should urge the next Legislature to examine the ownership, administration, financing, profits, management fees and the methods used in pricing private pay services and reimbursement rates to ensure and reassure the public that all nursing home facilities will provide a basic, acceptable quality of care at the lowest price possible to the individual and the state.

Hilton Power, Parkview Circle 10-B, Brunswick Me. 04011 725-8669

SLAC

-2-

July 30, 1996.

Having heard the Health Care Association presentation it is clear there are still questions that remain unanswered as to whether only the least profitable, the most profitable or a random mix of facilities chose to raise rates. This and other questions deserve to be examined by a Commission, in detail, at the earliest to reassure the public and the Legislature.



Hilton Power,
Chair, SLAC.

LONG TERM CARE OMBUDSMAN PROGRAM

21 BANGOR ST.
P.O. BOX 126
AUGUSTA, MAINE 04332

local 621-1079
toll-free 1-800-499-0229
fax 621-0509

July 31, 1996

Senator Georgette Berube, Chairwoman
Committee to Study Rate Increases in Nursing Homes
3 State House Station
Augusta, Maine 04333

Dear Senator Berube:

In response to your request, I would like to offer the following recommendations for the Committee to consider:


1. That the Department of Human Services be required to publish private pay rates and nursing home survey results on an annual basis. This information should be offered to consumers at the time they are assessed for nursing home care and should be readily available to the public upon request.
2. That a legislative panel or the Health and Human Services Committee be charged with studying nursing home private pay rates, with the objective being to find out specifically:
 - (a) How do nursing homes determine how much they will charge private pay residents?
 - (b) What do nursing homes charge for items such as Chux, Depends undergarments, over-the-counter medications, laundry service, and other routine supplies and equipment?
 - (c) How do our private pay rates compare with other states?
 - (d) Both Minnesota and North Dakota successfully utilize rate equalization as a means of protection for private pay consumers. Maine should seriously consider this option.

Senator Georgette Berube, Chairwoman
July 31, 1996
Page Two

3. Clearly, private pay rates must be looked at in concert with the Medicaid reimbursement system which provides the funding for approximately 80% of the consumers who reside in nursing homes. An in-depth review regarding ownership, administrative salaries including management fees, staffing, profits and losses, reimbursement rates, and their impact on quality of care should be done.

Thank you for your concern regarding private pay rate increases, and I hope this information will be helpful to the Committee.

Sincerely,
LONG TERM CARE OMBUDSMAN PROGRAM

A handwritten signature in cursive script that reads "Brenda Gallant".

Brenda Gallant, R.N., Ombudsman

BG/rbh



HILLHAVEN

July 30, 1996

The Honorable Senator,
Georgette Berube
c/o Barbara Merrill
Maine Health Care Association

*The
Hillhaven
Corporation*

- Dear Senator Berube,


- It has been brought to my attention that in the legislative review of nursing home private pay rates and rate increases, some concern was expressed regarding the fact that Vencor, Corporation had ten (10) facilities with room rate increases effective April 1, 1996.

It is our normal business procedure to develop annual operating budgets for each of our facilities. Our current fiscal year runs from January 1 through December 31, and our budgets for any one fiscal year are prepared in September and October of the prior year. Our room rate increases are set at this time. When a room rate increase is budgeted, it is our normal procedure for a facility to send a written notice thirty (30) days in advance of any room rate change.

If I can be of any further assistance, please let me know.

With Regards,

*Director
Office,
750 Union Street
Bangor, ME
04401*


Penny Sargent
Director of Operations

(207) 941-2480
(207) 941-2481 FAX



NORWAY
CONVALESCENT
CENTER February 29, 1996

Dear Resident,

Effective April 1, 1996, we find it is necessary for Norway Convalescent Center to increase our room rates in order to continue to provide the highest quality of patient care for our residents. The patients room rate will be increased from \$142.00 to \$148.00 per day effective April 1, 1996.

Our goals are to provide the highest quality of care while striving to control costs. While we will continue to meet the growing needs of our community by offering many services, some of which beings:

Residential Care
Skilled Nursing
Respiratory Therapy

Long Term Care
Rehabilitative Therapy
Our Patient Rehabilitation

Please feel free to call me directly if you have any questions or concerns regarding this matter. Thank you for allowing us to care for your loved one.

Sincerely yours.

Phyllis Nickerson
Administrator

A Hillhaven
Facility

Box 226
Marion Avenue
Norway, ME
04268-1199

(207) 743-7075



WESTGATE
MANOR

March 1, 1996

To Residents/Families/Responsible Parties

From time to time we all find that providing for our needs costs more and more. As you know the world of Healthcare is not exempt. The cost of providing care to your loved one is constantly increasing. We have found it necessary to increase the Private Room Rates at Westgate Manor by approximately 2.7%. Room rates are as follows effective April 1, 1996:

Semi-Private Room \$149.00 per day Long Term Care

Sincerely,

Carl F. Hausler
Administrator

A Hillhaven
Facility

750 Union Street
Bangor, ME
04401

(207) 942-7336

February 8, 1995

Russell Hazzard
2080 Narrows Pond Road
Winthrop, Maine 04364

Dear Mr. Hazzard,

Re: Mildred Hazzard
Admitted: 01/27/1988

Please find listed below the information you requested.

| Private Rate | Effective Date | Medicaid Rate | Effective Date |
|------------------|----------------|--------------------|----------------|
| \$ 63.00 | 01/88 | \$56.02 | 07/88 |
| \$ 75.00 | 12/88 | \$58.50 \$64.14 | 01/89 10/89 |
| \$ 83.00 | 01/90 | \$64.21 \$76.94 | 01/90 07/91 |
| \$ 89.00 | 01/91 | \$78.79 \$83.04 | 10/90 07/91 |
| \$ 95.00 - (1) * | 01/92 | \$86.76 | 07/92 |
| \$103.00 | 01/93 | \$89.69 | 07/93 |
| \$113.00 - (2) * | 09/93 | \$89.69 \$95.32 | 07/93 07/94 |
| \$120.00 | 01/95 | \$95.71 | 10/94 |

* (1) All inclusive rate. Charges for Laundry services (\$25.00 each month) and Medical Supplies (monthly average \$35.00) included in rate.

* (2) Gross Receipt Tax 7% Mandated Tax
Rate Increase 3% Effective for 16 months

Julie Stevens
Finance Department



Dear Brenda,

I am writing to you regarding the latest rate increase at the ~~_____~~. My 82 year old mother, ~~_____~~ has resided there for five years as a self pay patient. Since August 1993 she has resided in the same bed on the "Blue Unit". The level of care that she requires is intermediate. However at some point in time that I'm unaware of, her entire unit was designated as a Skilled (Medicare) Unit. My personal experience as an RN in the hospital setting has been that acute care beds and intermediate care beds can coexist on the same unit.

When the July bill arrived her daily bed rate had changed from \$145/day to \$180/day!! I questioned this \$35/day increase and was told that Medicare pays more for skilled care. Therefore they need to move patients in order to make more beds available for those needing skilled care. From a business standpoint this seems reasonable since "get the government dollar" is a common goal. I'm early June I had received a rate increase notice but didn't consider that mom is on a skilled care unit in its entirety.

From a patient standpoint this rate increase is a financial rape. You can either put up with the mere \$12,775 per year increase and dramatically affect your assets or you can be forced to move to another unit or facility. I'm an effort to conserve her assets, Mom elected to move but has to pay this new rate until such time as a suitable female bed becomes available. This rate increase gives her the privilege of paying her hard earned money at a faster pace so that she can look forward to the possibility of needing government assistance in the future. Penalizing the paying elderly seems like a violation of rights to me. Quality of life along with maintaining pride and dignity should be priorities instead of victimizing the elderly for being frugal in their working years.

Thank you for your time and attention. Please feel free to contact me anytime for any further details - Tel. # ~~_____~~

Sincerely
~~_____~~