











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

2/13/2020	SFY 2019	SFY 2018	SFY 2017	SFY 2016	SFY 2015	SFY 2014	SFY 2013	SFY 2012	SFY 2011	SFY 2010	SFY 2009	SFY 2008
Available Patient Days:	9,901,674	9,734,197	9,625,707	9,688,384	9,892,198	9,888,607	10,086,192	9,767,266	9,850,163	9,954,490	10,117,276	10,360,821
Total Patient Days:	6,400,869	6,406,962	6,404,653	6,487,302	6,557,478	6,641,466	6,697,794	6,630,364	6,613,341	6,756,098	6,764,190	6,899,748
Medicaid Days:	4,563,077	4,471,112	4,454,249	4,478,807	4,533,148	4,627,657	4,619,337	4,606,740	4,555,804	4,720,199	4,691,249	4,813,672
Medicare Days:	691,847	724,476	700,547	683,016	671,884	677,466	710,356	644,207	645,107	638,834	633,537	658,925
Other Days:	1,145,945	1,211,374	1,249,857	1,325,479	1,352,446	1,336,343	1,368,101	1,379,417	1,412,430	1,397,065	1,439,404	1,427,151
Occupancy %:	64.64%	65.82%	66.54%	66.96%	66.29%	67.16%	66.41%	67.88%	67.14%	67.87%	66.86%	66.59%
% of Medicaid:	71.29%	69.79%	69.55%	69.04%	69.13%	69.68%	68.97%	69.48%	68.89%	69.87%	69.35%	69.77%
<b>Description:</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>	<b>Total Per Day</b>
Salaries & Wages:	\$ 88.48	\$ 86.76	\$ 84.95	\$ 82.67	\$ 81.27	\$ 78.61	\$ 76.50	\$ 74.77	\$ 72.91	\$ 71.74	\$ 69.98	\$ 65.52
Outside Professional Fees:	\$ 9.21	\$ 9.01	\$ 8.42	\$ 8.70	\$ 8.71	\$ 7.73	\$ 7.59	\$ 6.54	\$ 6.56	\$ 6.28	\$ 6.57	\$ 6.79
Employee Expenses:	\$ 13.56	\$ 14.10	\$ 14.32	\$ 14.76	\$ 14.64	\$ 14.68	\$ 14.80	\$ 14.40	\$ 13.85	\$ 13.31	\$ 12.98	\$ 12.22
Taxes (Non-Payroll):	\$ 0.92	\$ 0.91	\$ 0.95	\$ 0.85	\$ 0.89	\$ 0.80	\$ 0.84	\$ 0.72	\$ 0.71	\$ 0.64	\$ 0.64	\$ 0.63
Office Expenses:	\$ 6.37	\$ 6.46	\$ 6.32	\$ 5.98	\$ 6.01	\$ 6.02	\$ 5.66	\$ 5.62	\$ 5.52	\$ 5.48	\$ 5.59	\$ 5.43
Insurance:	\$ 3.13	\$ 2.92	\$ 2.68	\$ 2.95	\$ 3.02	\$ 2.78	\$ 3.39	\$ 2.90	\$ 2.35	\$ 2.19	\$ 2.49	\$ 2.54
General Expenses:	\$ 13.77	\$ 13.16	\$ 13.43	\$ 13.55	\$ 13.53	\$ 13.26	\$ 13.18	\$ 13.05	\$ 12.79	\$ 12.17	\$ 12.22	\$ 11.85
Drugs & Medical Supplies:	\$ 5.02	\$ 5.02	\$ 5.37	\$ 5.19	\$ 5.23	\$ 5.27	\$ 4.88	\$ 4.70	\$ 4.78	\$ 4.55	\$ 4.31	\$ 3.96
Capital Related Cost:	\$ 13.97	\$ 14.48	\$ 13.19	\$ 13.05	\$ 12.56	\$ 12.09	\$ 11.64	\$ 11.34	\$ 11.62	\$ 11.26	\$ 10.90	\$ 10.76
Administrative Services:	\$ 3.92	\$ 4.18	\$ 3.80	\$ 3.96	\$ 4.16	\$ 5.43	\$ 5.17	\$ 5.26	\$ 5.35	\$ 4.29	\$ 4.61	\$ 5.20
Other Expenses:	\$ 11.81	\$ 11.89	\$ 11.97	\$ 11.48	\$ 11.95	\$ 11.77	\$ 10.58	\$ 8.14	\$ 8.13	\$ 7.96	\$ 7.88	\$ 8.00
<b>Total:</b>	<b>\$ 170.18</b>	<b>\$ 168.88</b>	<b>\$ 165.38</b>	<b>\$ 163.15</b>	<b>\$ 161.98</b>	<b>\$ 158.45</b>	<b>\$ 154.24</b>	<b>\$ 147.44</b>	<b>\$ 144.57</b>	<b>\$ 139.87</b>	<b>\$ 138.17</b>	<b>\$ 132.90</b>

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**Nursing Home Facility Cost Report Summary**

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Regular Nursing Facilities

State Fiscal Year June 30, 2019

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Summary

SFY 19

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

Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Salaries and Wages

SFY 19

Available Patient Days:	9,901,674
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Occupancy %:	64.64%
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<u>Description:</u>	<u>Total Cost</u>	<u>Total Hours</u>	<u>Cost Per Day</u>	<u>Hrs Per Day</u>	<u>Cost Per Hr</u>
Registered Nurses:	\$ 42,027,431.14	1,435,086	\$ 6.57	0.22	\$ 29.29
Licensed Practical Nurses:	\$ 138,374,562.81	6,170,276	\$ 21.62	0.96	\$ 22.43
Director of Nursing:	\$ 24,691,954.96	702,268	\$ 3.86	0.11	\$ 35.16
Nurse Aides:	\$ 139,299,319.66	11,654,340	\$ 21.76	1.82	\$ 11.95
CMA Aides:	\$ 51,323,309.65	3,808,930	\$ 8.02	0.60	\$ 13.47
QMRP'S (ICF-MR Only):	\$ -	-	\$ -	-	\$ -
Medical Director:	\$ 41,750.00	2,092	\$ 0.01	0.00	\$ 19.96
Physical Therapist:	\$ 800,778.79	28,022	\$ 0.13	0.00	\$ 28.58
Occupational Therapist:	\$ 469,964.00	14,007	\$ 0.07	0.00	\$ 33.55
Respiratory Therapist:	\$ 345,945.53	11,489	\$ 0.05	0.00	\$ 30.11
Speech Therapist:	\$ 487,299.00	11,842	\$ 0.08	0.00	\$ 41.15
Therapy Aide/Assistant:	\$ 866,882.57	53,663	\$ 0.14	0.01	\$ 16.15
Administrator:	\$ 22,134,227.87	565,356	\$ 3.46	0.09	\$ 39.15
Assistant Administrator:	\$ 1,155,245.24	45,870	\$ 0.18	0.01	\$ 25.19
Accountant/Bookkeeper:	\$ 6,180,641.25	304,504	\$ 0.97	0.05	\$ 20.30
Other Office Staff:	\$ 20,038,475.50	1,093,747	\$ 3.13	0.17	\$ 18.32
Soc Serv Dir/Soc Worker:	\$ 3,327,933.38	195,411	\$ 0.52	0.03	\$ 17.03
Other Soc Serv Staff:	\$ 2,887,955.03	197,233	\$ 0.45	0.03	\$ 14.64
Activities Director:	\$ 2,413,590.47	171,323	\$ 0.38	0.03	\$ 14.09
Other Activities Staff:	\$ 3,273,457.17	271,719	\$ 0.51	0.04	\$ 12.05
Comb Soc Serv/Activities:	\$ 7,033,184.71	446,071	\$ 1.10	0.07	\$ 15.77
Dietician:	\$ 3,063,697.73	211,130	\$ 0.48	0.03	\$ 14.51
Other Dietary Staff:	\$ 44,560,086.24	4,201,742	\$ 6.96	0.66	\$ 10.61



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Salaries and Wages

SFY 19

Available Patient Days:	9,901,674
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Other Days:	1,145,945

Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Outside Professional Fees

SFY 19

Available Patient Days:	9,901,674
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Medicaid Days:	4,563,077
Medicare Days:	691,847
Other Days:	1,145,945
 Occupancy %:	 64.64%
% of Medicaid:	71.29%

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

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Employee Expenses

SFY 19

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

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

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Taxes Non-Payroll Related

SFY 19

Available Patient Days:	9,901,674
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Medicare Days:	691,847
Other Days:	1,145,945
 Occupancy %:	 64.64%
% of Medicaid:	71.29%

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

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Office Expense

SFY 19

Available Patient Days:	9,901,674
Total Patient Days:	6,400,869
Medicaid Days:	4,563,077
Medicare Days:	691,847
Other Days:	1,145,945
Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Insurance Non-Payroll

SFY 19

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

Occupancy %:	64.64%
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% of Medicaid:	71.29%
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<u>Description:</u>	<u>Totals</u>	<u>Cost Per Day</u>
Building Insurance:	\$ 6,909,237.99	\$ 1.08
Automobile Insurance:	\$ 590,933.05	\$ 0.09
Other Insurance:	\$ 12,554,423.66	\$ 1.96
<b>Total Insurance Expense:</b>	<b>\$ 20,054,594.70</b>	<b>\$ 3.13</b>

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General Expenses

SFY19

Available Patient Days:	9,901,674
Total Patient Days:	6,400,869
Medicaid Days:	4,563,077
Medicare Days:	691,847
Other Days:	1,145,945
Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Drugs & Medical Supplies

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

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



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Capital Related Cost

SFY 19

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

Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Administrative Services

SFY 19

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Other Days:	1,145,945

Occupancy %:	64.64%
% of Medicaid:	71.29%

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

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Other Expenses

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Other Days:	1,145,945

Occupancy %:	64.64%
% of Medicaid:	71.29%

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