
Continuing Care Retirement Community Operations Benchmark Survey

2014

(Based on 2013 Financial Data)

Includes Participation from Communities Within:

ASSOCIATIONS INSERTED HERE

Prepared for
EXAMPLE REPORT - DATA NOT VALID



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EXAMPLE REPORT

Annual Benchmarking Survey

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INTRODUCTION

This year's benchmarking survey includes the members of:

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

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

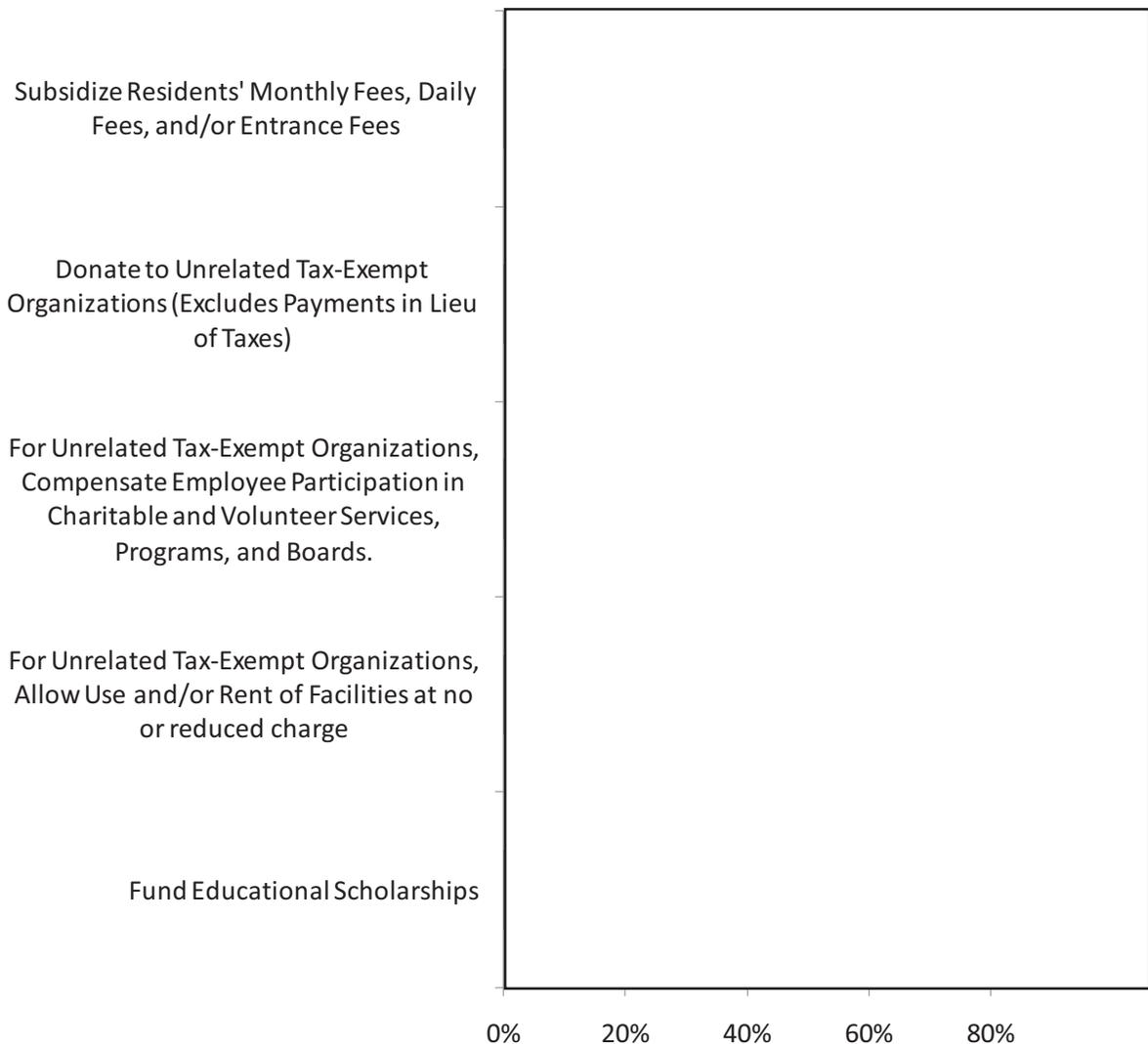
- A participant data questionnaire with basic embedded directions and figure/math checks to heighten both the consistency of data that has been submitted by participants and to provide basic data checks to improve the accuracy of self-reported data.
- A report layout that includes an increased number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

OUR ENVIRONMENT

From health care reform affecting reimbursement to improving occupancy during our housing market swings, our industry is full of concerns.

On local and state property and sales taxes (or the required payments in lieu of taxes), it appears that hospitals are currently taking the majority of the political attention.⁽¹⁾ To assist nonprofit senior living providers in sharing the ways they are giving back, the following sets forth the results of the charity care questions:

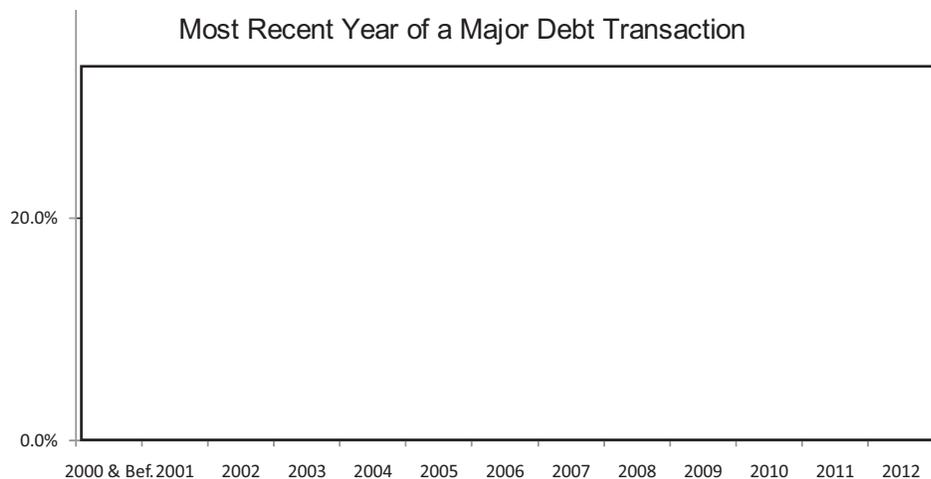
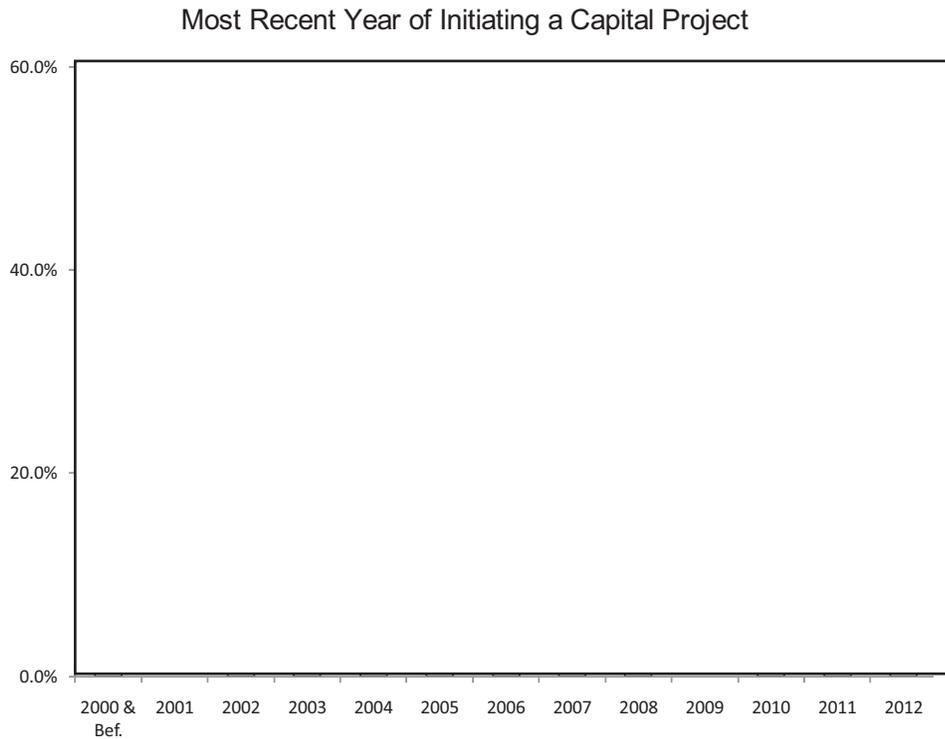
Types of Charity Care Provided (Percentage of Responses that...)



Note (1) One example is the very public dispute between The University of Pittsburgh Medical Center and the City of Pittsburgh: "Medical center fires back in dispute over tax-exempt status." Terry Baynes. 4/23/2013. http://newsandinsight.thomsonreuters.com/Legal/News/2013/04_-_April/Medical_center_fires_back_in_dispute_over_tax-exempt_status/

OUR ENVIRONMENT (CONTINUED)

Based on the responses to our questions on the timing projects and debt transactions and Fitch Ratings' recent 2013 outlook ⁽²⁾, it appears that there has been some stability in the nonprofit senior living community. The following sets forth the percentage of communities that recently initiated a major capital project or major debt transaction.



Note (2) 2013 Outlook: Nonprofit Continuing Care Retirement Communities. December 12, 2012. Fitch Ratings

DATABASE BACKGROUND

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

DATABASE CONSTITUENTS

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

State:

Location ⁽¹⁾:

Contract Type ⁽²⁾:

No. of ILUs ⁽³⁾:

Notes:

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

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

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

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

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

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

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

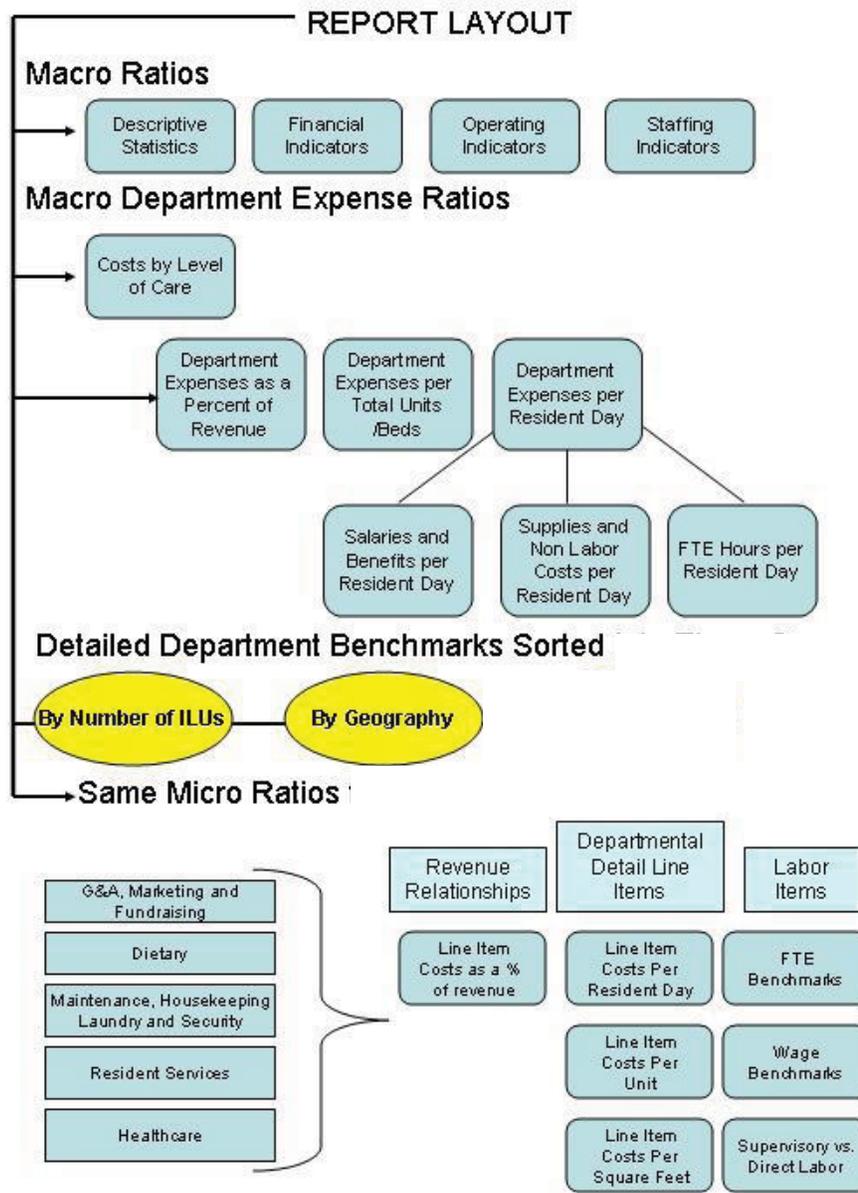
Type C – Fee-for-service contracts that require the resident to pay market rates for all health-related services on an as-needed basis.

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

REPORT LAYOUT

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

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



REPORT LAYOUT (CONTINUED)

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

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

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

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

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

INTERPRETING RESULTS

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

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

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

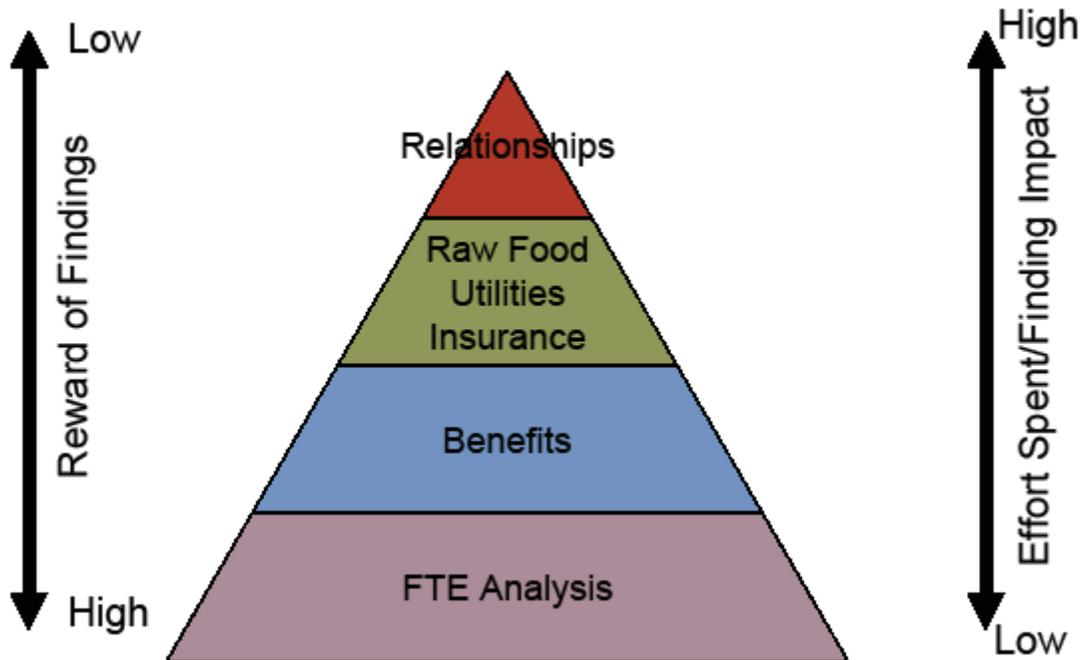
Benchmarking also has inherent limitations:

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

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

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

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



* * * * *

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

We are very interested in your questions, comments or suggestions and encourage you to contact us to improve this tool in the coming years. Thank you for your interest and support. It was a pleasure serving

Very truly yours,

CliftonLarsonAllen LLP

REVENUE AND EXPENSE CATEGORY DESCRIPTIONS

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

Net Resident Service Revenue

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

General and Administration

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

Marketing

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

Fundraising and Development

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

Security

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

Nursing

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

Therapy

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

Resident Services

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

Dietary

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

Laundry

Includes laundry salaries, purchased services and supplies.

Housekeeping

Includes housekeeping salaries, purchased services and supplies.

Plant Operations

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

Fringe Benefits

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

Descriptive Statistics

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Median Age of Facilities in Years

Year	Median Age	Facility Specific Information
2013	Entire Facility	14
2012		10
		11.76
		14

Median Historical Cost of Property, Plant and Equipment

Year	Median Historical Cost	Facility Specific Information
2013	\$ 49,836,631	\$ 123,753,109
2012	\$ 82,601,038	\$ 112,877,214

Median Square Footage Per Level of Care

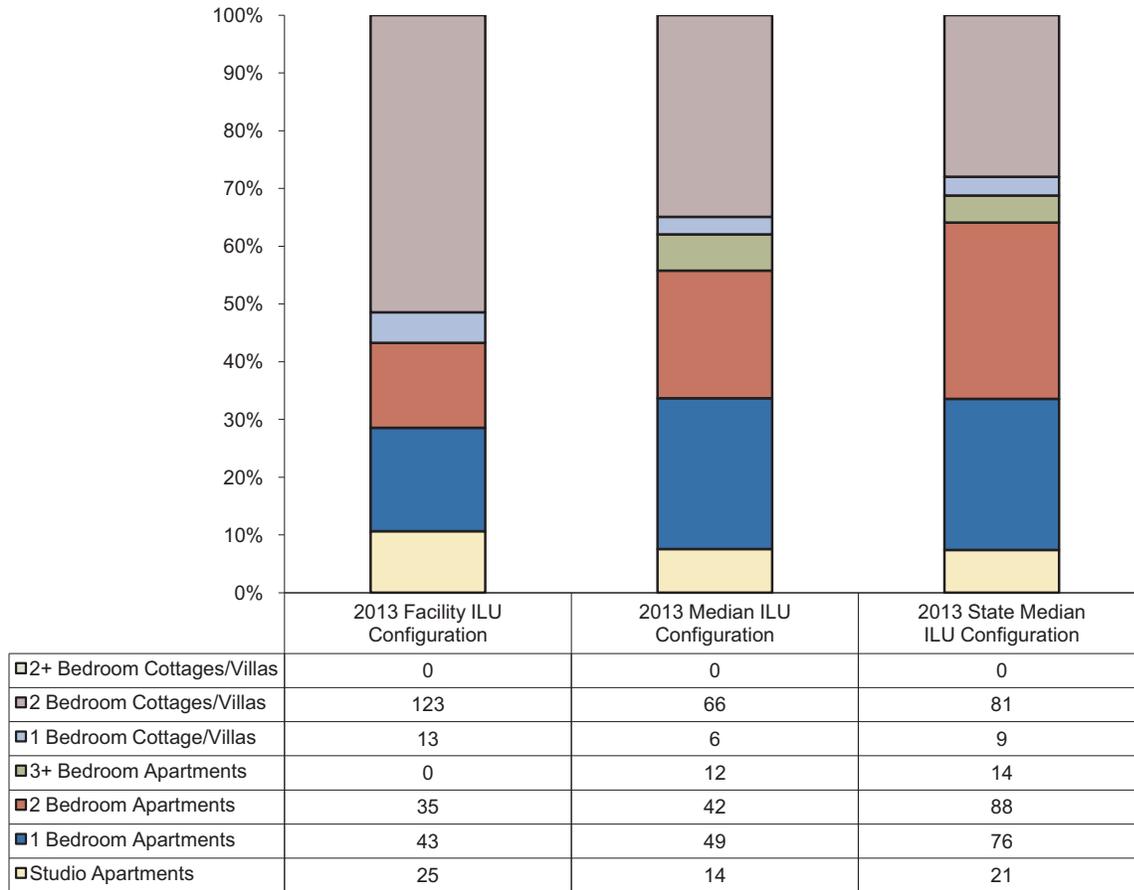
Year	Median Square Feet	Facility Specific Information
2013	Entire Facility	390,509
	Independent Living Facility	249,635
	Assisted Living Facility	35,588
	Nursing Home	31,985
	Community Center/Common A	62,712
	Other	10,589
		671,449
		377,571
		139,007
		40,094
		79,858
		34,918

Descriptive Statistics

Prepared for EXAMPLE REPORT - DATA NOT VALID

Independent Living Unit Configuration

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



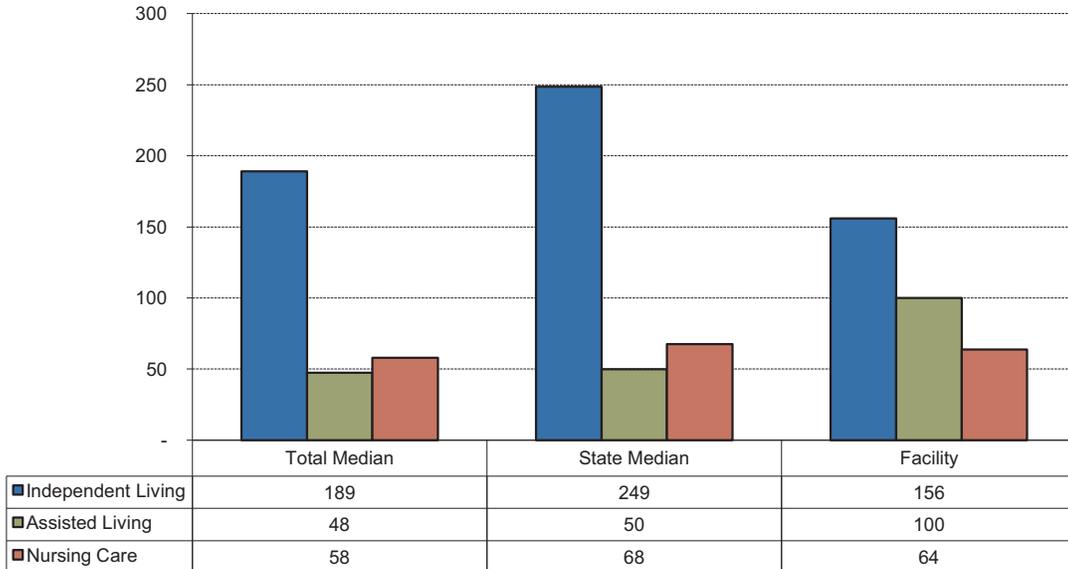
Descriptive Statistics

Prepared for EXAMPLE REPORT - DATA NOT VALID

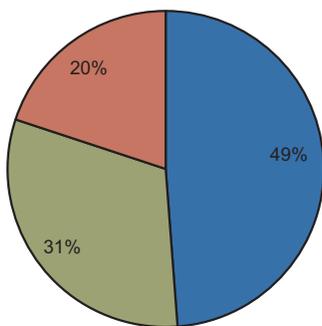
Unit/Bed Configuration by Level of Care

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

2013 Number of Units/Beds per Level of Care

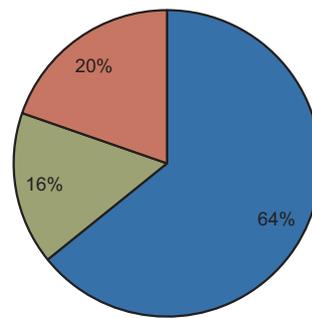


Facility Unit Configuration by Level of Care



■ Independent Living ■ Assisted Living ■ Nursing Care

Median Unit Configuration by Level of Care



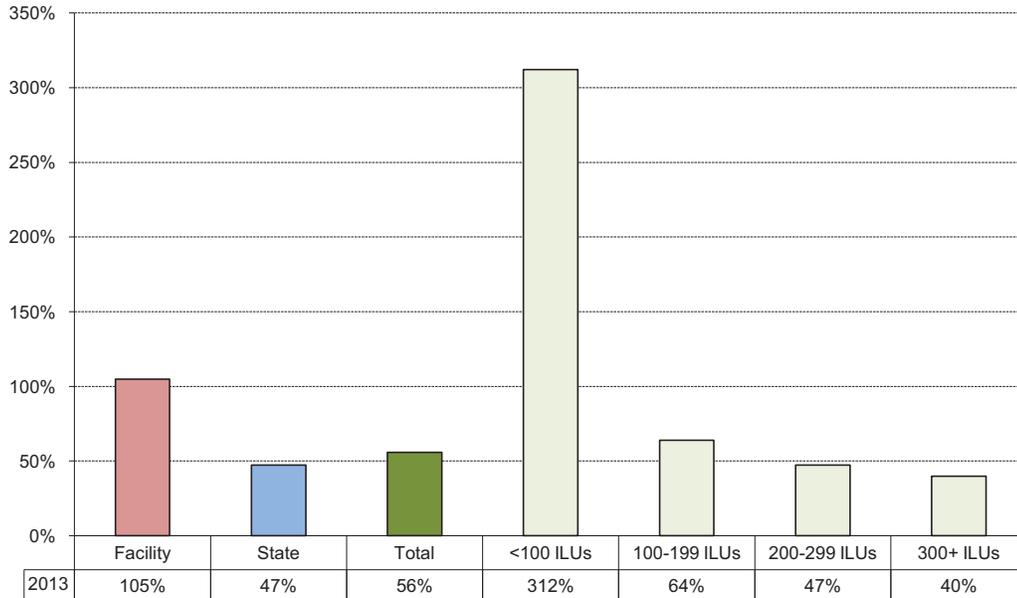
■ Independent Living ■ Assisted Living ■ Nursing Care

Descriptive Statistics

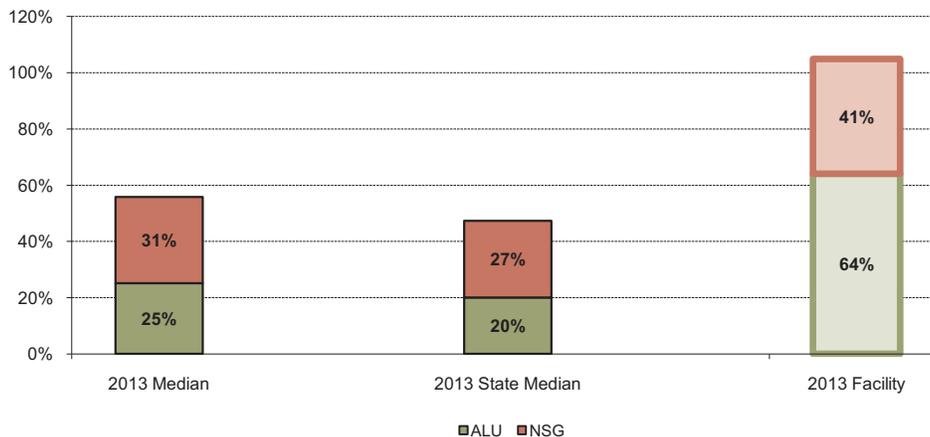
Prepared for EXAMPLE REPORT - DATA NOT VALID

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

Median Percentage of Health Care Units to Independent Living Units



Median and Facility Specific Health Care Units to Independent Living Units



Top Variances from Population EXAMPLE REPORT - DATA NOT VALID

The following analysis was created by:

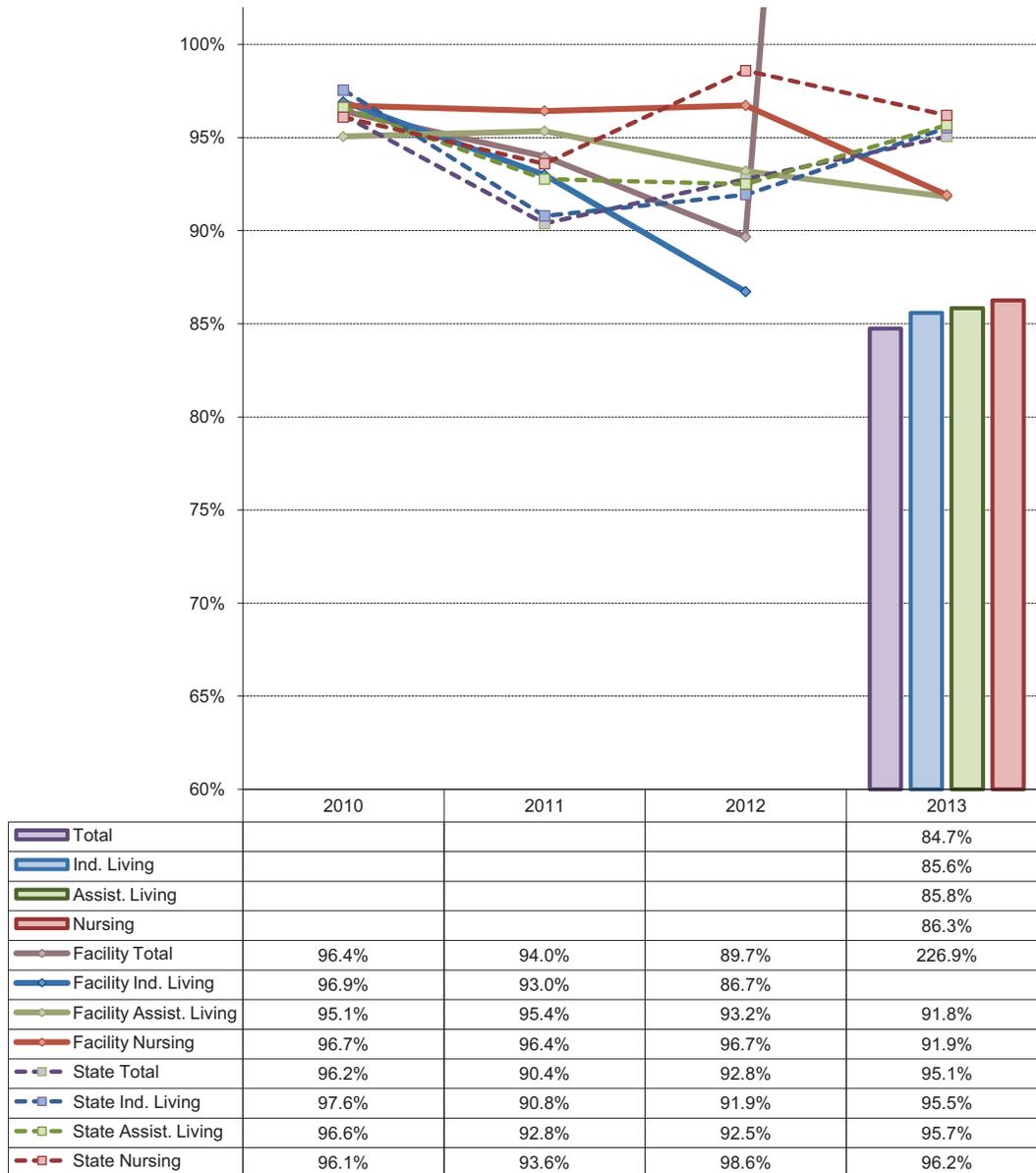
- 1) Collecting and organizing all participant data by question
- 2) By question, identifying the facility's largest standard deviations from participants
- 3) Selecting those deviations considered to be positive and negative

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

	<u>Facility</u>	<u>Median</u>	<u>Variance</u>	<u>Percentage</u>
Top Positive Variances from Peers				
1) Average Salary HealthcareClerical/DirectTherapy	27,839.84	60,277.98	(32,438.14)	-53.8%
2) Paid Salary PercentagePlant Operations	0.42	0.67	(0.25)	-37.5%
3) Salaries as a Percent of Net Resident Service Revenue:Therapy	0.00	0.02	(0.02)	-91.7%
Top Negative Variances from Peers				
1) Expenses per Total Unit/Bed:Resident Services	9,382.52	2,243.43	7,139.10	318.2%
2) FTEs per Unit/Bed:Dietary	0.48	0.12	0.36	288.8%
3) FTEs per Total Unit/Bed:Total Resident Services	0.17	0.04	0.13	338.4%

Operating Indicators
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Median Occupancy Percentage



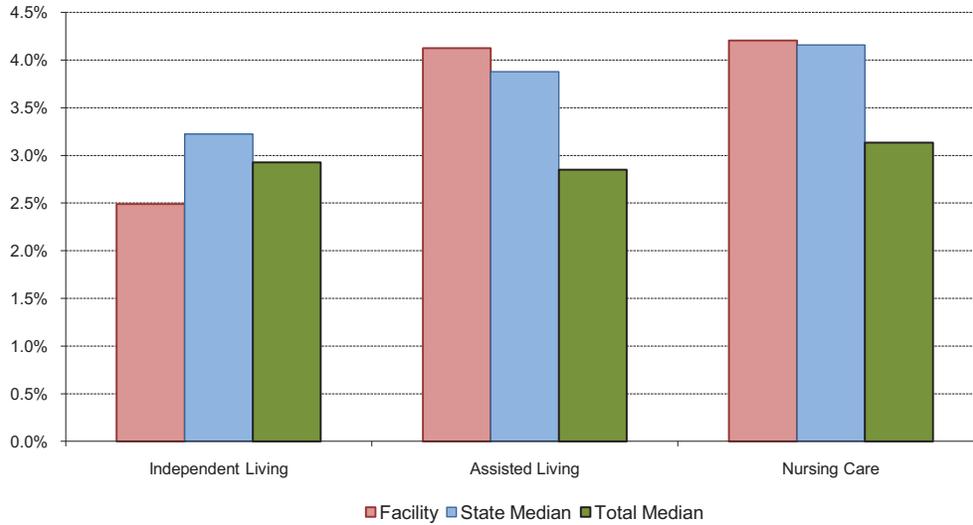
$$\text{Occupancy Percentage} = \frac{\text{Total Annual First Person Resident Days}}{\text{(Available Units * 365)}}$$

Operating Indicators

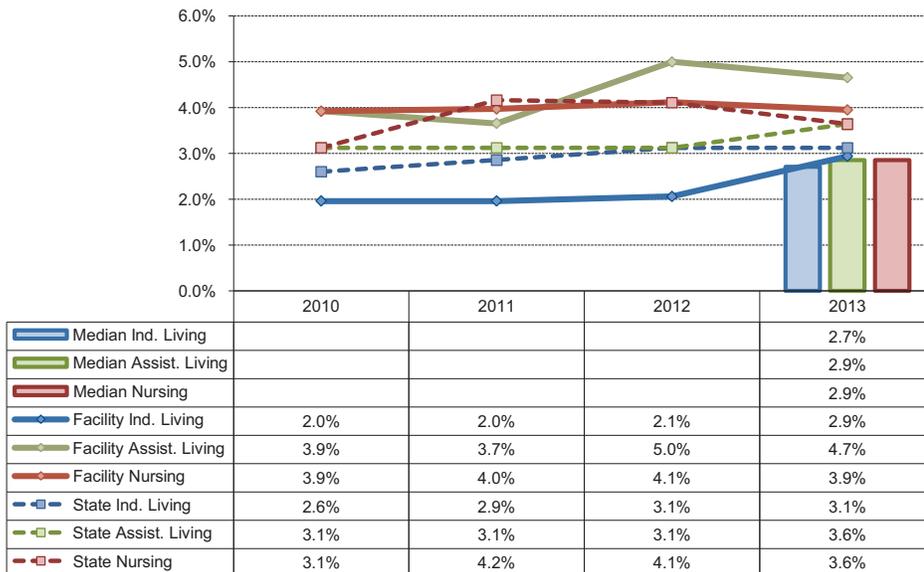
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Monthly Service Fee Increases

Five-year Annual Average Monthly Service Fee Increases



Monthly Service Fee Increases by Level of Care

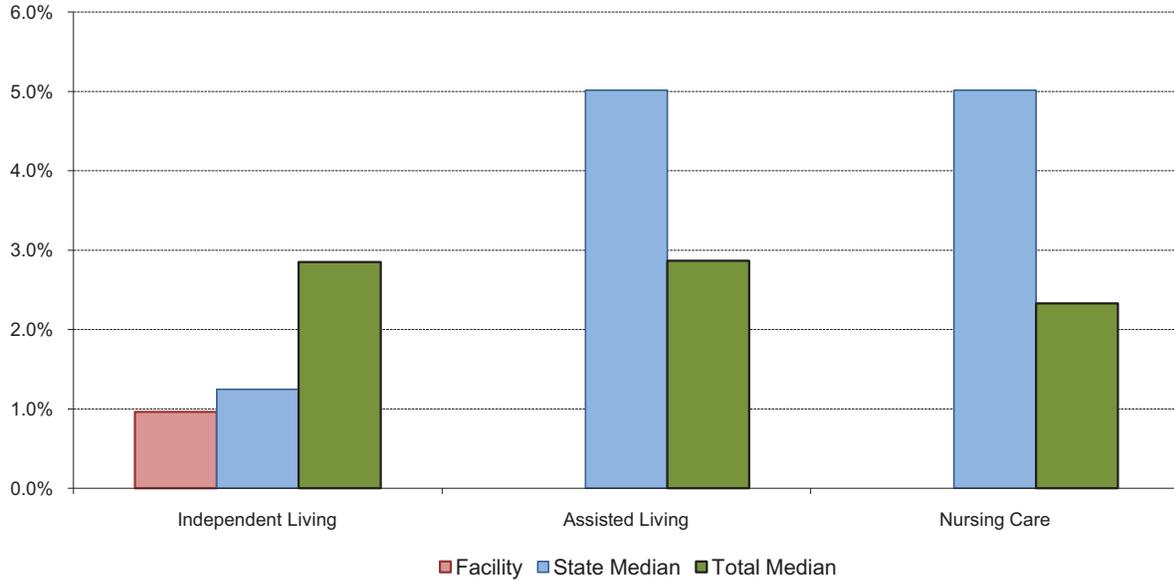


Operating Indicators

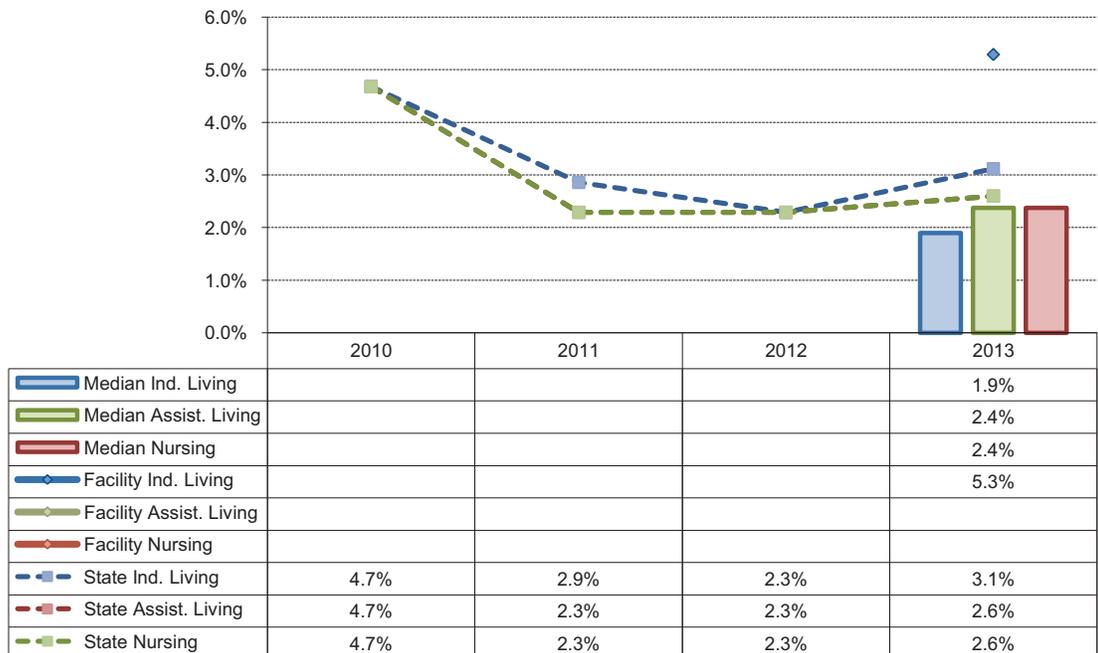
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Entrance Fee Increases

Five-year Annual Average Entrance Fee Increases



Entrance Fee Increases by Level of Care



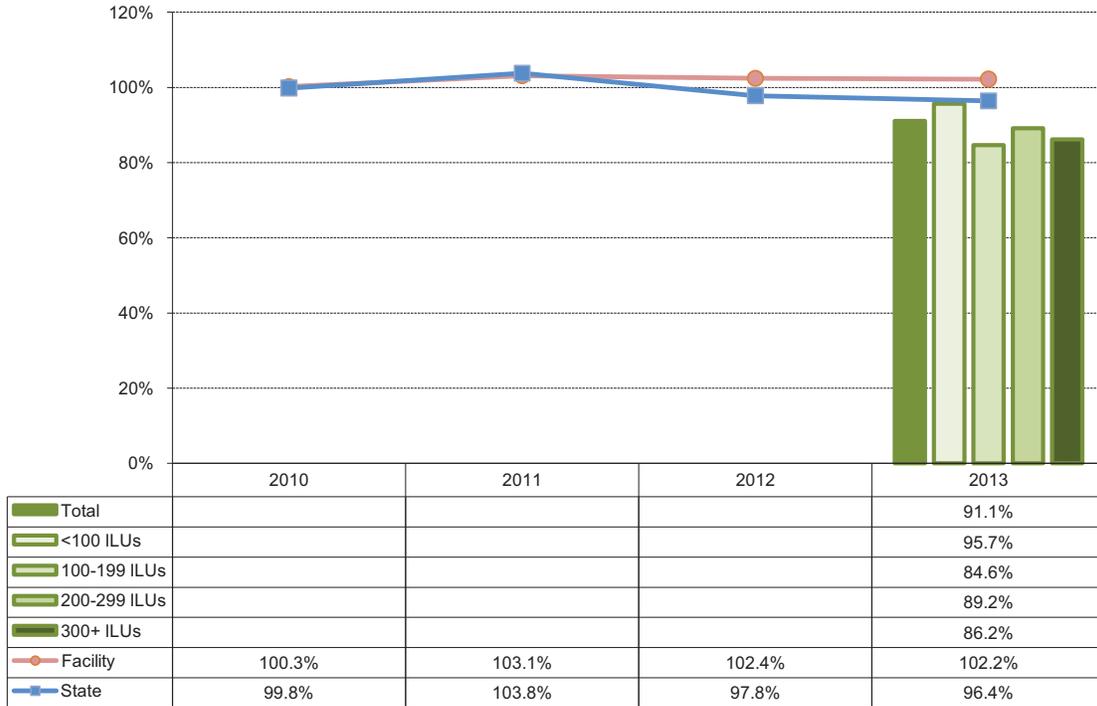
Operating Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

The following graph represents:

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

Median Operating Costs as a Percent of Net Resident Service Revenue



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

Median Health Care Costs per Health Care Resident Day

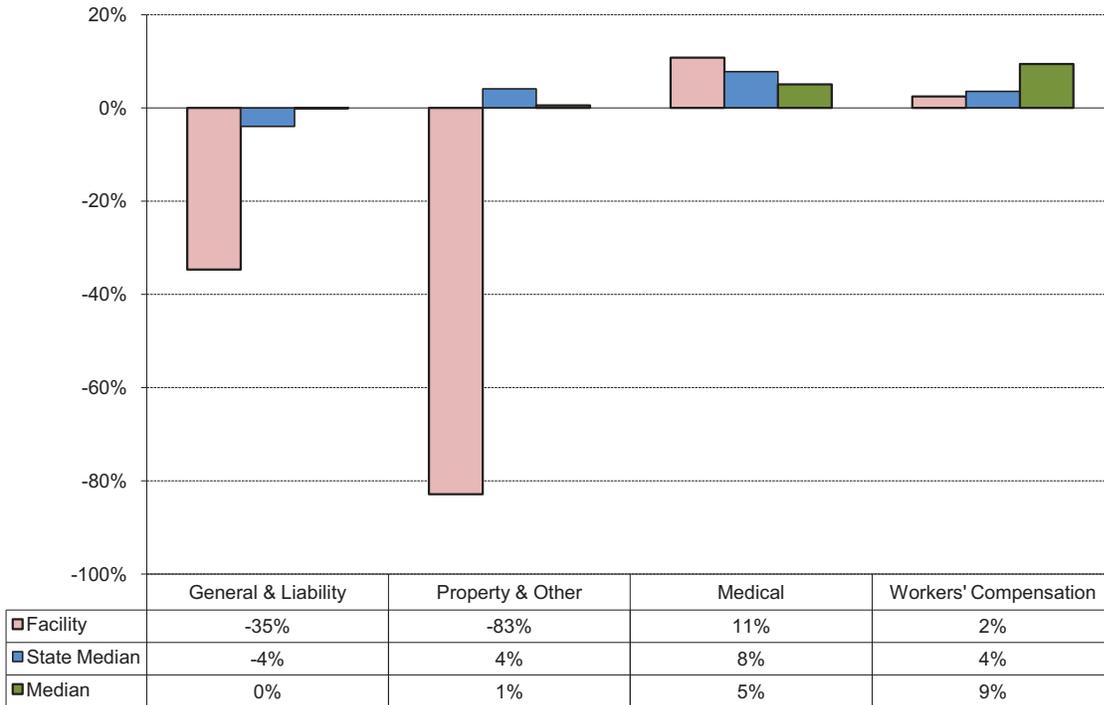


Operating Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

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

2013 Percent Change in Insurance Costs

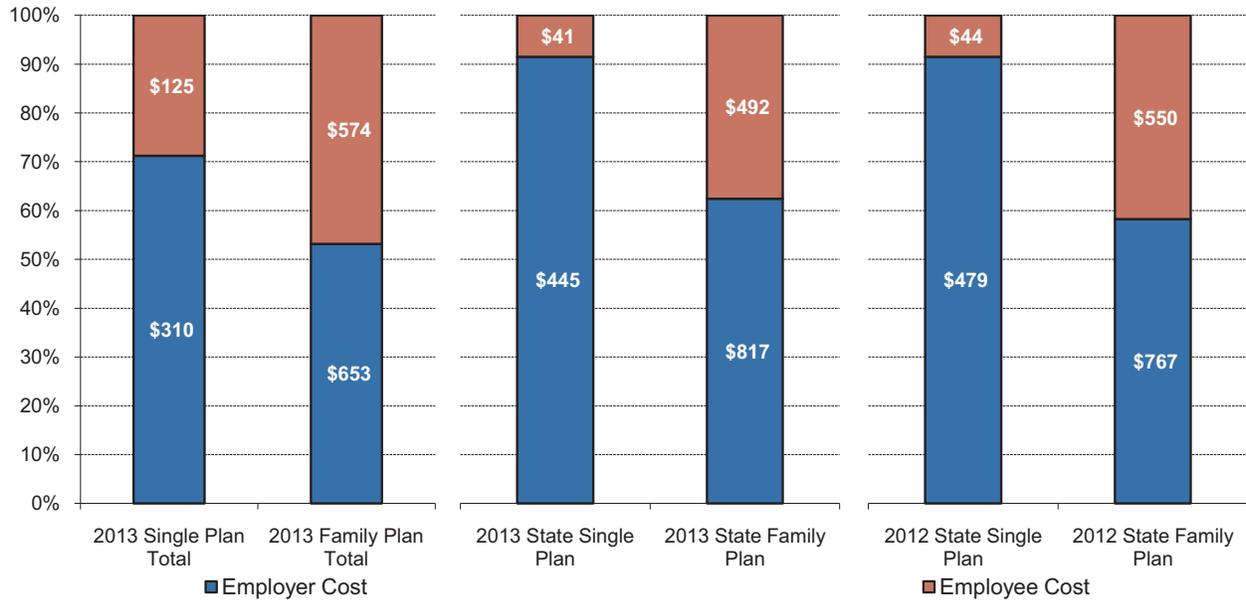


Operating Indicators

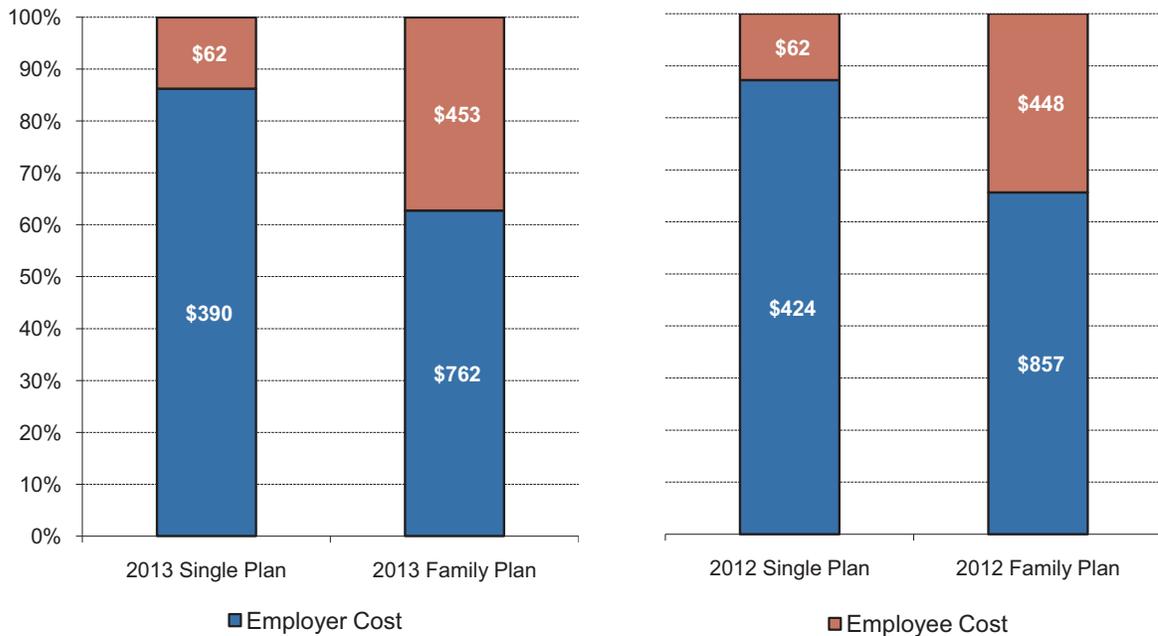
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Monthly Medical Insurance Cost

Median



Facility

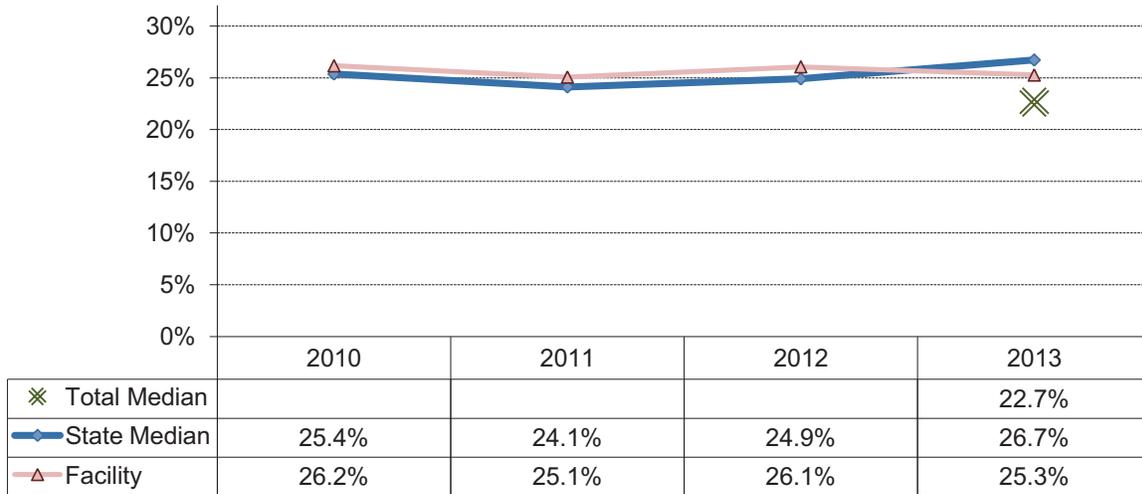


Staffing Indicators

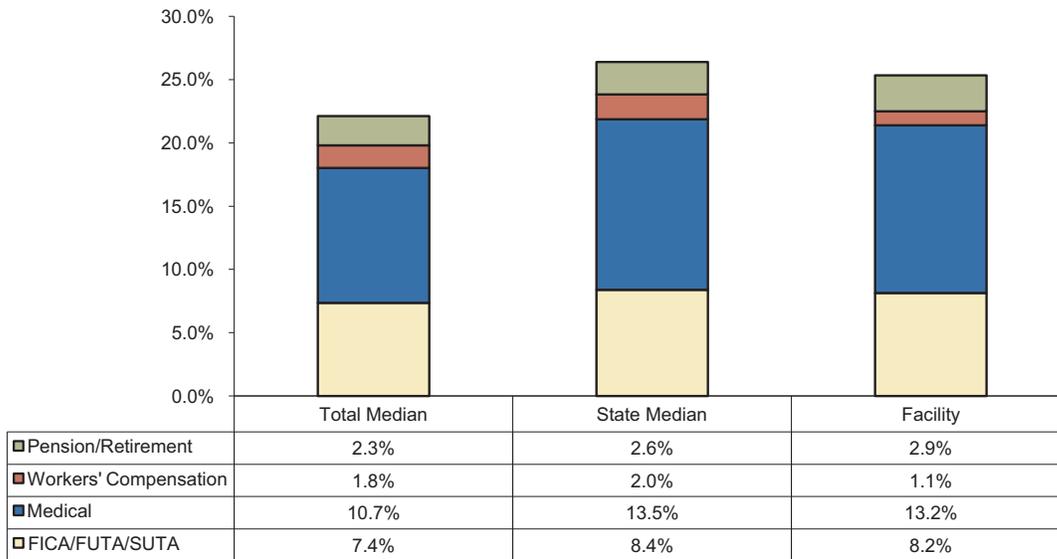
Prepared for EXAMPLE REPORT - DATA NOT VALID

Payroll Taxes and Benefits as a Percent of Wages

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



Type of Benefits as a Percent of Wages

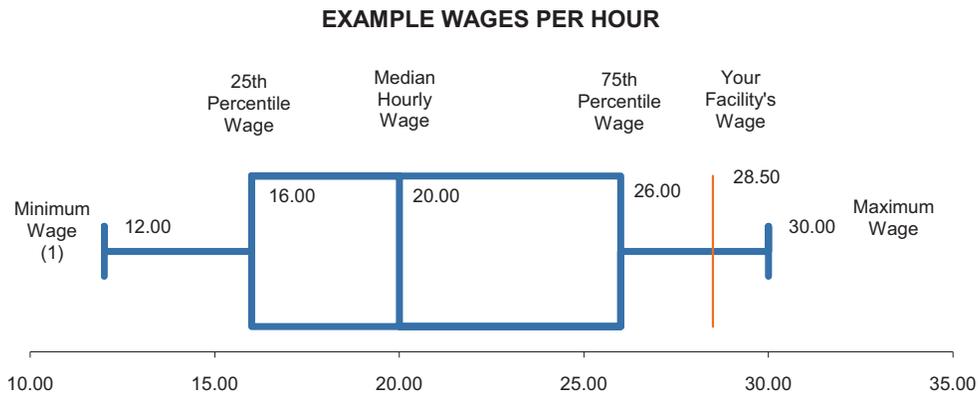


Staffing Indicators

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The following Staffing Indicators analysis utilizes statistical box-plots. These allow you to quickly assess your facility in relation to the other participants.

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



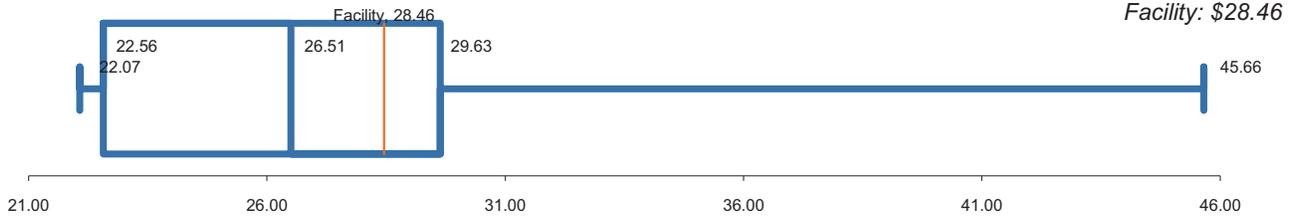
NOTE (1): Due to the high number of participants, we did exclude the three lowest and highest outliers from the Minimum and Maximum on the box plot charts.

Staffing Indicators

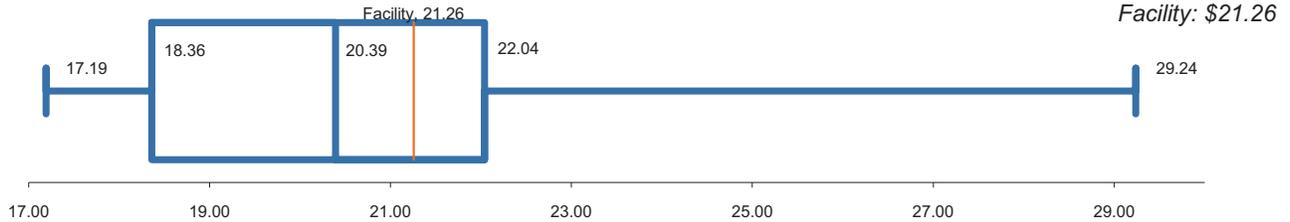
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2013 Health Care: Wages per Hour

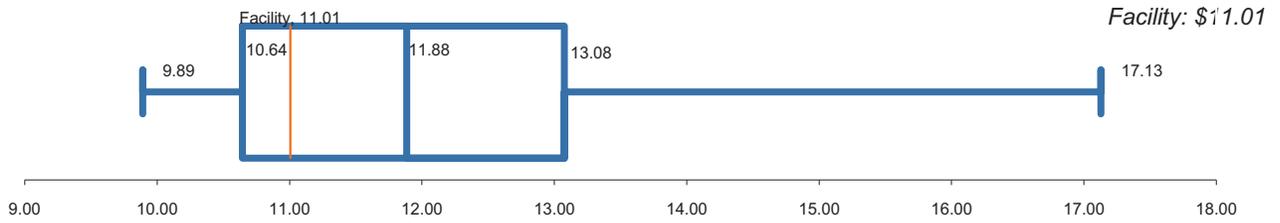
RN



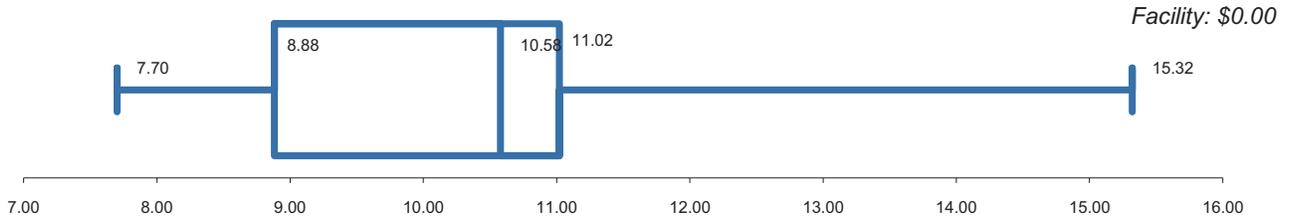
LPN



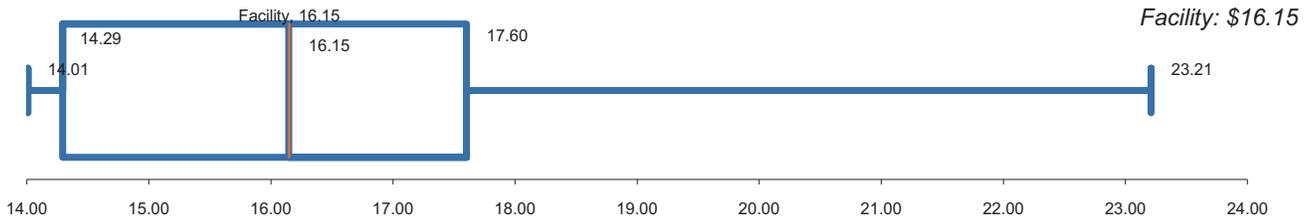
CNA



Orderlies / Non-CNAs



Total Health Care

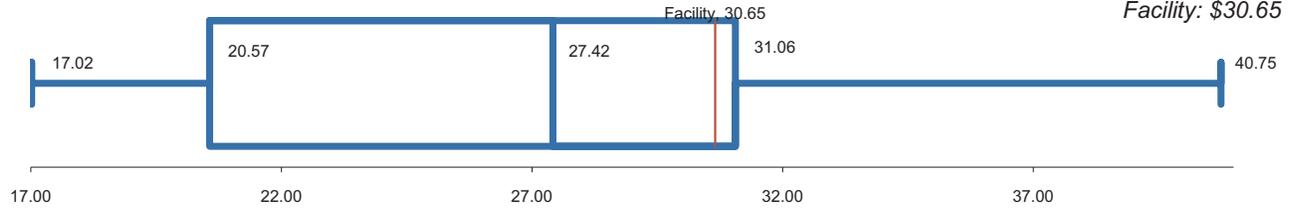


Staffing Indicators

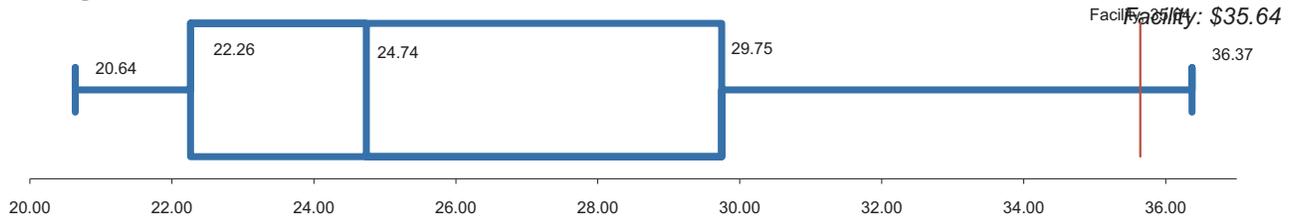
Prepared for EXAMPLE REPORT - DATA NOT VALID

2013 Other Departments: Wages per Hour

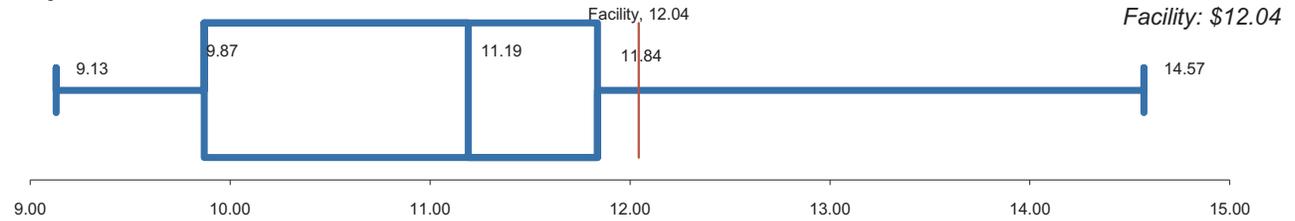
Administration



Marketing



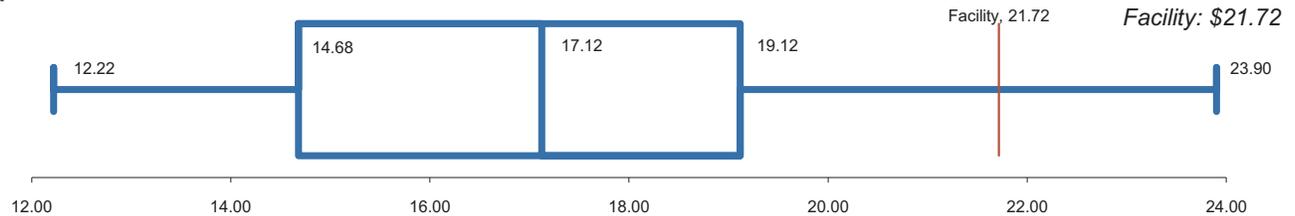
Dietary



Fundraising



Operations & Maintenance

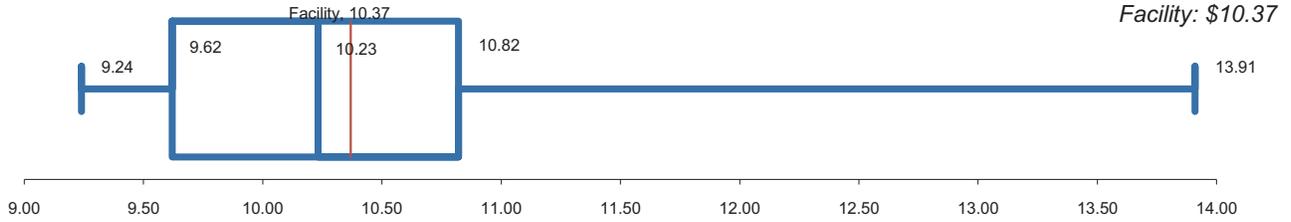


Staffing Indicators

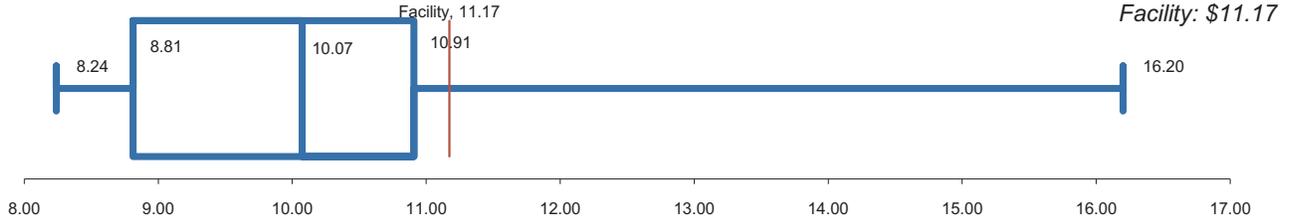
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2013 Other Departments (Continued): Wages per Hour

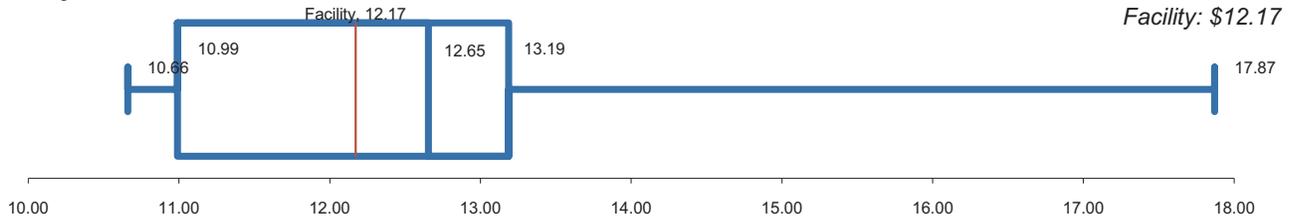
Housekeeping



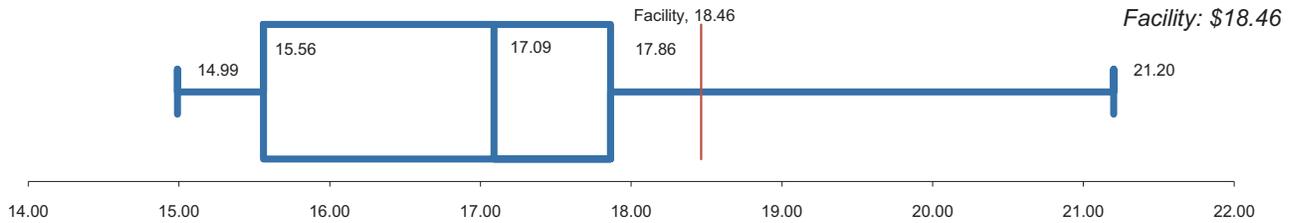
Laundry



Security



Resident Services

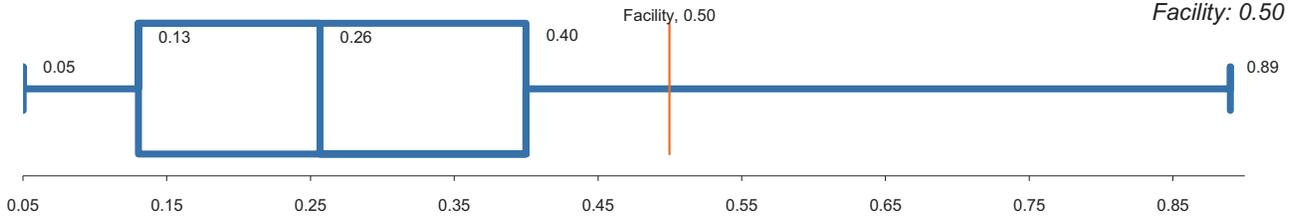


Staffing Indicators

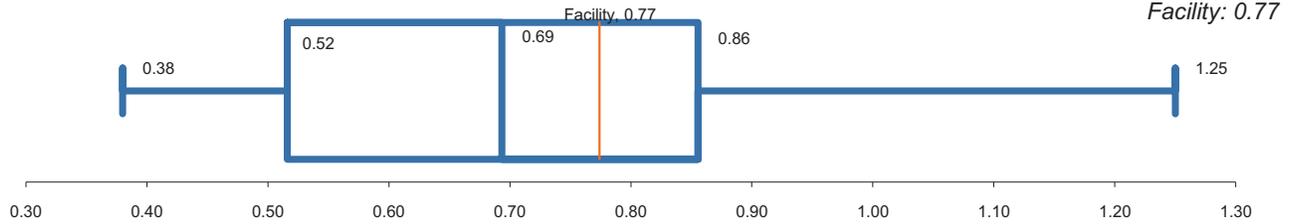
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2013 Health Care: Employee Hours Per Health Care Resident Day

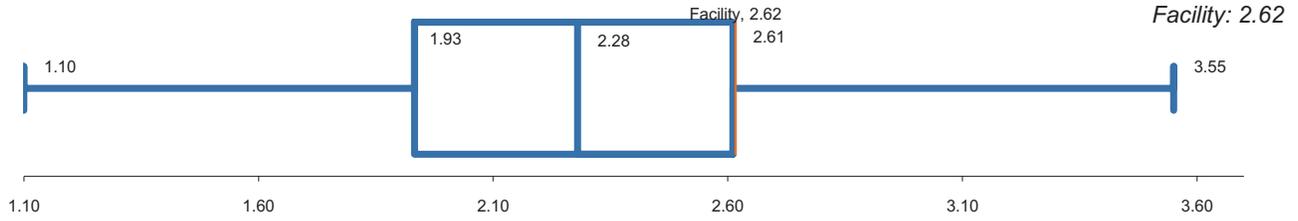
RN



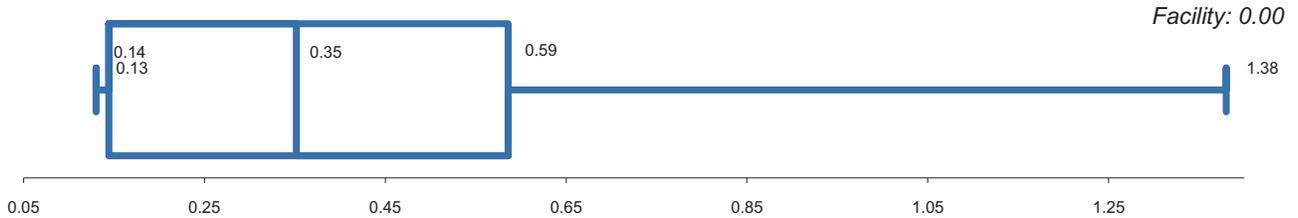
LPN



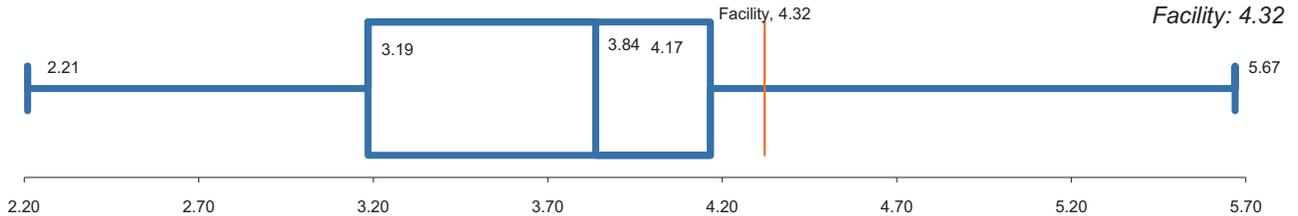
CNA



Orderlies / Non-CNAs



Total Health Care

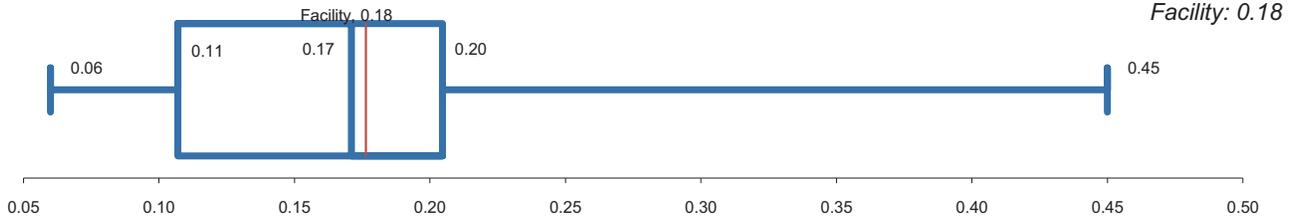


Staffing Indicators

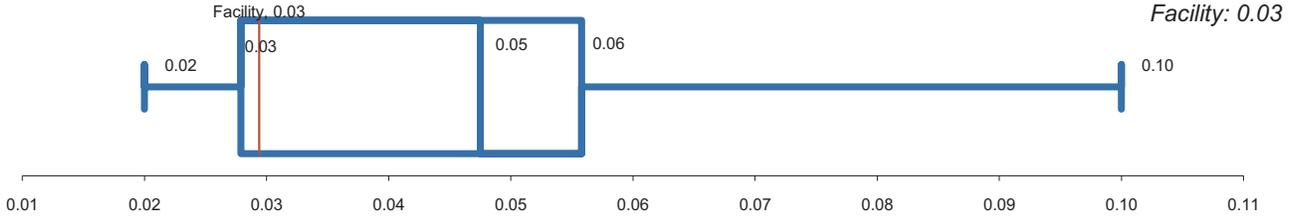
Prepared for EXAMPLE REPORT - DATA NOT VALID

2013 Other Departments: Employee Hours Per Driver Indicated

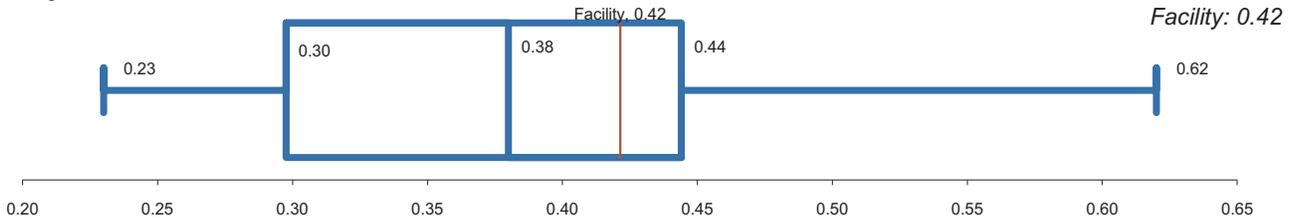
Administration Per Total Resident Days



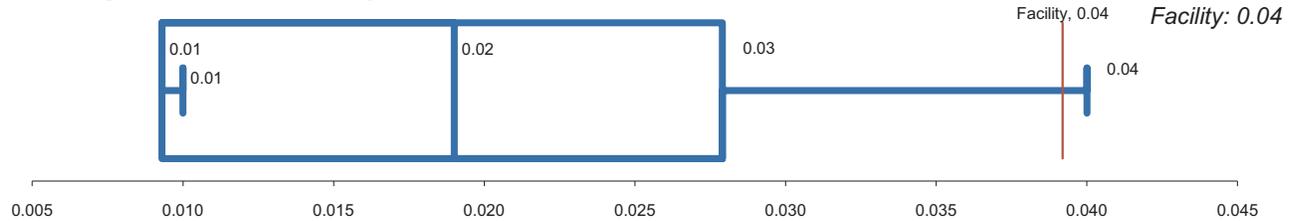
Marketing Per Total Resident Days



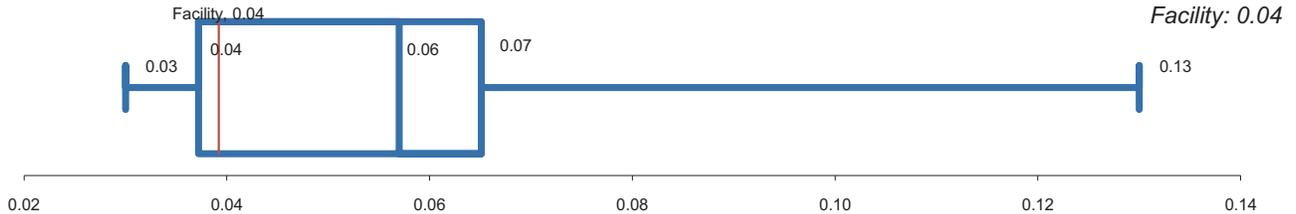
Dietary Per Meal Served



Fundraising Per Total Resident Days



Operations & Maintenance Per Square Foot

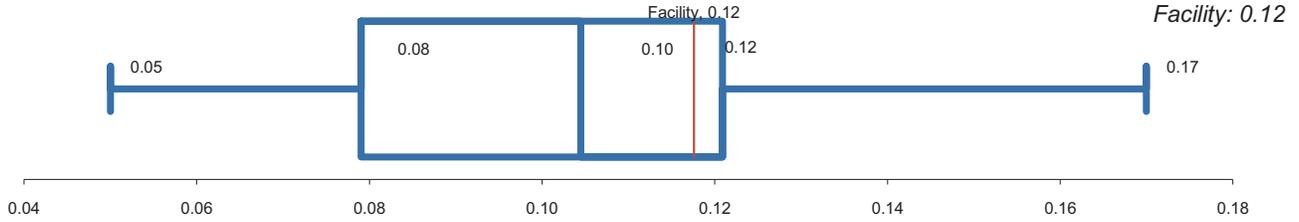


Staffing Indicators

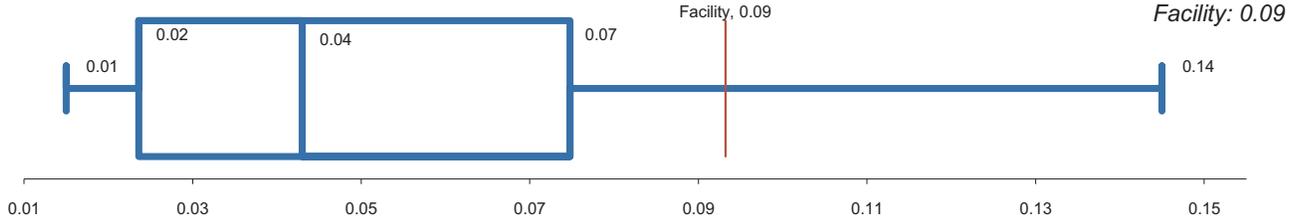
Prepared for EXAMPLE REPORT - DATA NOT VALID

2013 Other Departments (Continued): Employee Hours Per Driver Indicated

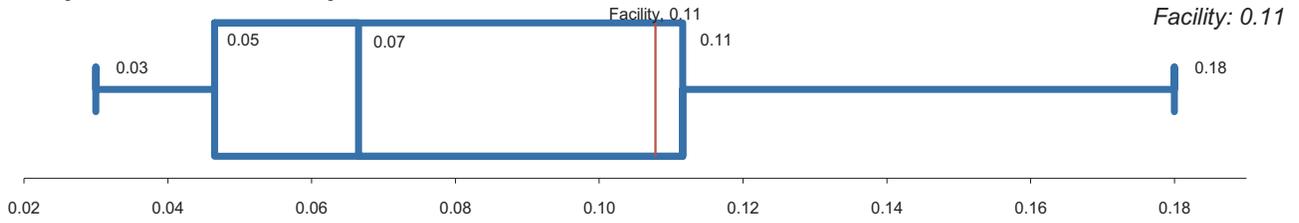
Housekeeping Per Square Foot



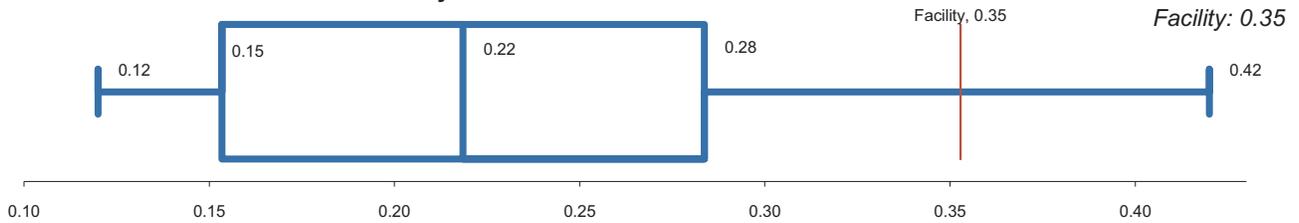
Laundry Per Total Resident Days



Security Per Total Resident Days



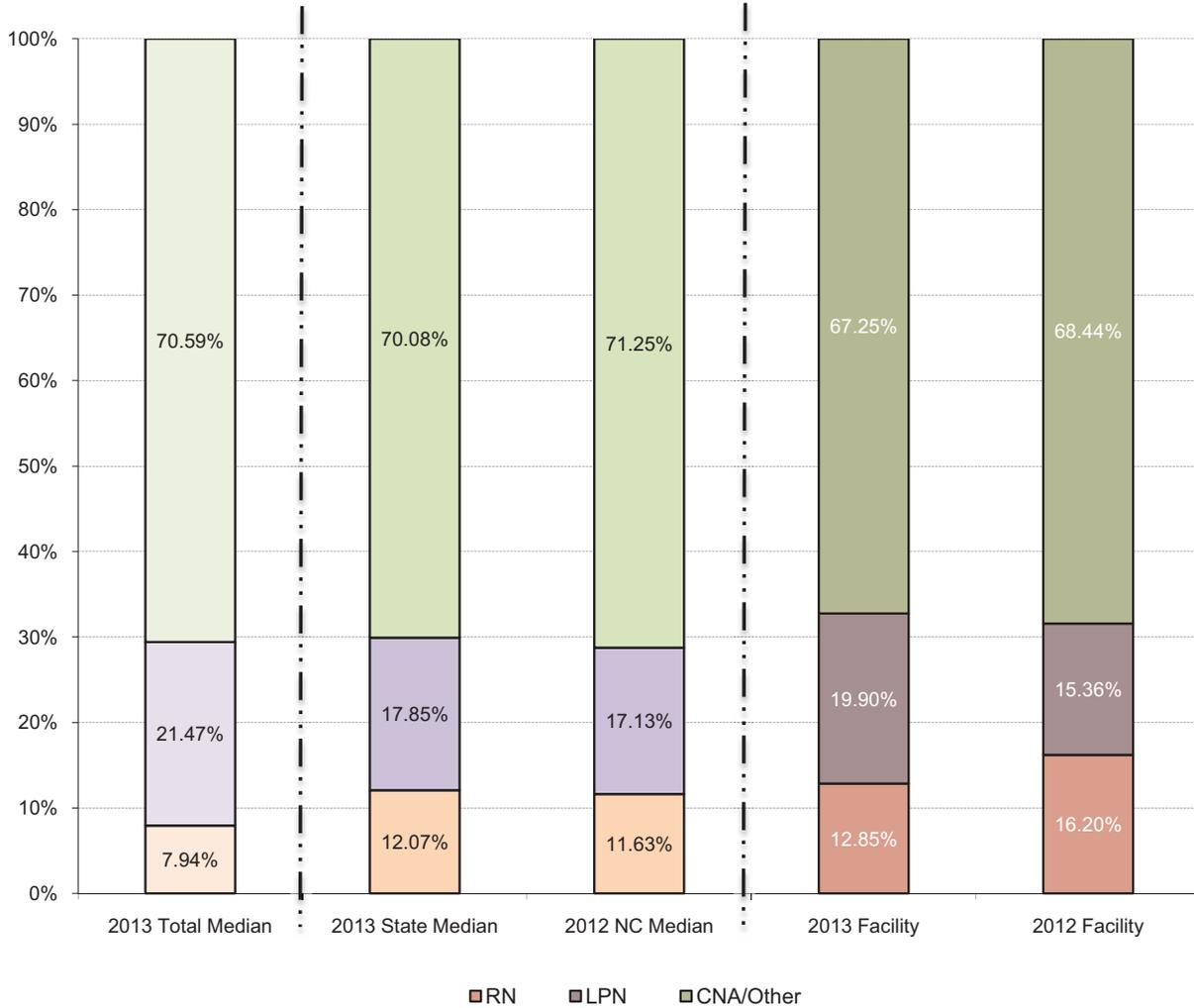
Resident Services Per Total Resident Days



Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

Nursing Staff Mix

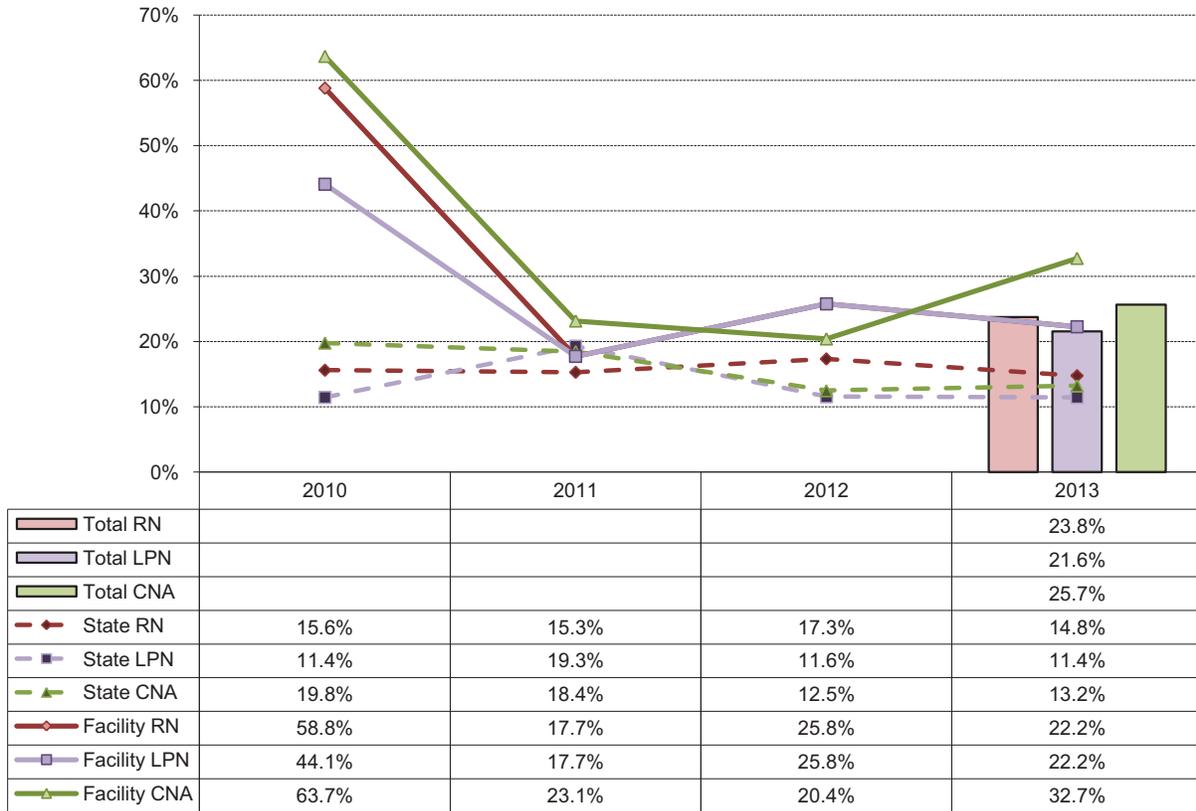


Participating Associations Listed Here

Staffing Indicators

Prepared for EXAMPLE REPORT - DATA NOT VALID

Median Nursing Turnover



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

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

Separated FTE equivalent - 10,000 hours/2080 =	4.81 FTEs (A)
FTEs at end of year - 11	11 FTEs (B)
Turnover Calculation	43.7% Turnover % (A)/(B)

Expense Summary
Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Level of Care Per Resident Day⁽¹⁾

	Facility Specific Information				Benchmark Median Results				State Median
	ILU	ALU	NSG	Total	ILU	ALU	NSG	Total	Total
Room Costs									
Utilities	\$ 7.56	\$ 6.66	\$ 3.06	\$ 7.11	\$ 7.49	\$ 4.32	\$ 3.33	\$ 6.93	\$ 6.64
Depreciation	\$ 24.28	\$ 21.43	\$ 9.83	\$ 22.83	\$ 20.30	\$ 9.53	\$ 7.84	\$ 15.40	\$ 20.75
Amortization	\$ 0.27	\$ 0.25	\$ 0.11	\$ 0.25	\$ 0.39	\$ 0.26	\$ 0.21	\$ 0.34	\$ 0.56
Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ 0.70	\$ 0.40	\$ 0.85	\$ 0.19
Interest	\$ 5.08	\$ 4.48	\$ 2.06	\$ 4.77	\$ 10.61	\$ 5.13	\$ 3.71	\$ 8.23	\$ 8.78
Insurance	\$ 1.25	\$ 1.11	\$ 0.51	\$ 1.18	\$ 1.86	\$ 0.97	\$ 0.67	\$ 1.34	\$ 1.25
Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expense	\$ 1.45	\$ 1.27	\$ 0.59	\$ 1.36	\$ 1.63	\$ 1.14	\$ 0.96	\$ 1.50	\$ 3.46
Total Room Cost per Resident Day	\$ 39.90	\$ 35.20	\$ 16.15	\$ 37.50	\$ 43.72	\$ 22.00	\$ 17.36	\$ 36.30	\$ 42.32
Support Services									
Housekeeping	\$ 5.95	\$ 18.51	\$ 5.41	\$ 8.65	\$ 6.11	\$ 2.05	\$ 8.22	\$ 5.68	\$ 6.57
Laundry	\$ 0.48	\$ 0.91	\$ 8.31	\$ 1.67	\$ 0.47	\$ 1.02	\$ 1.99	\$ 0.80	\$ 0.99
Activities	\$ 9.76	\$ 9.76	\$ 9.76	\$ 9.76	\$ 6.22	\$ 6.22	\$ 6.15	\$ 6.22	\$ 5.55
Maintenance	\$ 14.97	\$ 13.21	\$ 6.06	\$ 14.08	\$ 11.92	\$ 6.76	\$ 5.08	\$ 9.03	\$ 10.57
Security	\$ 1.81	\$ 1.60	\$ 0.74	\$ 1.71	\$ 1.57	\$ 0.80	\$ 0.60	\$ 1.16	\$ 1.81
Dietary	\$ 14.30	\$ 42.22	\$ 44.69	\$ 24.68	\$ 12.52	\$ 32.12	\$ 34.68	\$ 20.18	\$ 21.86
Total Support Services per Resident Day	\$ 47.28	\$ 86.21	\$ 74.96	\$ 60.54	\$ 42.05	\$ 39.42	\$ 60.03	\$ 47.23	\$ 50.59
Health Care									
Direct Care	\$ -	\$ 64.03	\$ 109.35	\$ 29.30	\$ -	\$ 39.42	\$ 100.47	\$ 25.65	\$ 28.81
Therapies	\$ -	\$ -	\$ 1.58	\$ 0.22	\$ -	\$ -	\$ 23.40	\$ 4.38	\$ 3.15
Care Administrative	\$ -	\$ 10.51	\$ 18.09	\$ 4.82	\$ -	\$ 9.98	\$ 19.62	\$ 5.14	\$ 5.12
Total Health Care per Resident Day	\$ -	\$ 74.54	\$ 129.02	\$ 34.34	\$ -	\$ 51.29	\$ 139.36	\$ 33.54	\$ 35.34
Overhead									
General and Administrative	\$ 7.51	\$ 17.86	\$ 19.95	\$ 11.76	\$ 9.76	\$ 14.04	\$ 24.06	\$ 13.22	\$ 12.48
Marketing	\$ -	\$ 5.89	\$ 5.97	\$ 2.13	\$ 2.30	\$ 3.03	\$ 2.88	\$ 2.52	\$ 2.26
Development	\$ -	\$ 5.44	\$ 5.51	\$ 1.97	\$ 0.75	\$ 1.02	\$ 1.03	\$ 0.85	\$ 0.96
Total Overhead Cost per Resident Day	\$ 7.51	\$ 29.18	\$ 31.43	\$ 15.86	\$ 12.04	\$ 18.83	\$ 27.78	\$ 16.34	\$ 16.45
Grand Total Costs per Resident Day	\$ 94.68	\$ 225.14	\$ 251.56	\$ 148.24	\$ 95.24	\$ 146.39	\$ 242.41	\$ 133.14	\$ 140.47

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

Expense Summary
Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Level of Care Per Unit/Bed⁽¹⁾

	Facility Specific Information				Benchmark Median Results				State Median
	ILU	ALU	NSG	Total Facility	ILU	ALU	NSG	Total	Total
Room Costs									
Utilities		\$ 2,314	\$ 1,047	\$ 6,826	\$ 3,255	\$ 1,343	\$ 1,015	\$ 2,448	\$ 2,867
Depreciation		\$ 7,436	\$ 3,366	\$21,939	\$ 8,443	\$ 3,077	\$ 2,527	\$ 5,665	\$ 8,696
Amortization		\$ 84	\$ 38	\$ 248	\$ 142	\$ 105	\$ 73	\$ 128	\$ 263
Real Estate Taxes		\$ -	\$ -	\$ -	\$ 465	\$ 289	\$ 161	\$ 300	\$ 82
Interest		\$ 1,555	\$ 704	\$ 4,588	\$ 4,640	\$ 1,759	\$ 1,372	\$ 3,868	\$ 3,784
Insurance		\$ 384	\$ 174	\$ 1,134	\$ 750	\$ 309	\$ 201	\$ 507	\$ 559
Lease Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expense		\$ 443	\$ 201	\$ 1,308	\$ 719	\$ 379	\$ 270	\$ 599	\$ 1,388
Total Room Cost per Unit/Bed	\$ -	\$12,217	\$ 5,529	\$36,042	\$18,234	\$ 7,636	\$ 5,988	\$13,341	\$ 17,391
Support Services									
Housekeeping		\$ 6,422	\$ 1,852	\$ 8,316	\$ 2,426	\$ 742	\$ 2,651	\$ 1,966	\$ 2,625
Laundry		\$ 318	\$ 2,848	\$ 1,599	\$ 187	\$ 324	\$ 607	\$ 304	\$ 395
Activities		\$ 3,389	\$ 3,345	\$ 9,383	\$ 2,404	\$ 1,959	\$ 1,921	\$ 2,209	\$ 2,139
Maintenance		\$ 4,585	\$ 2,075	\$13,527	\$ 4,944	\$ 2,193	\$ 1,734	\$ 3,521	\$ 4,169
Security		\$ 556	\$ 252	\$ 1,640	\$ 614	\$ 272	\$ 191	\$ 445	\$ 679
Dietary		\$14,649	\$15,307	\$23,708	\$ 5,142	\$11,233	\$10,943	\$ 7,144	\$ 8,516
Total Support Services per Unit/Bed	\$ -	\$29,919	\$25,679	\$58,174	\$17,078	\$16,857	\$19,218	\$16,563	\$ 20,178
Health Care									
Direct Care		\$22,220	\$37,457	\$28,151	\$ -	\$12,948	\$32,397	\$ 9,340	\$ 10,769
Therapies		\$ -	\$ 540	\$ 210	\$ -	\$ -	\$ 7,396	\$ 1,790	\$ 1,433
Care Administrative		\$ 3,644	\$ 6,195	\$ 4,637	\$ -	\$ 3,482	\$ 6,491	\$ 2,057	\$ 2,082
Total Health Care per Unit/Bed	\$ -	\$25,865	\$44,192	\$32,998	\$ -	\$16,759	\$47,283	\$13,239	\$ 13,022
Overhead									
General and Administrative		\$ 6,197	\$ 6,834	\$11,299	\$ 4,059	\$ 4,716	\$ 7,516	\$ 4,952	\$ 5,041
Marketing		\$ 2,044	\$ 2,044	\$ 2,044	\$ 923	\$ 985	\$ 909	\$ 985	\$ 1,134
Development		\$ 1,888	\$ 1,888	\$ 1,888	\$ 297	\$ 304	\$ 304	\$ 304	\$ 375
Total Overhead Cost per Unit/Bed	\$ -	\$10,130	\$10,766	\$15,232	\$ 5,370	\$ 6,054	\$ 8,970	\$ 6,190	\$ 6,529
Grand Total Costs per Unit/Bed	\$ -	\$78,130	\$86,167	#####	\$40,370	\$48,032	\$81,058	\$51,339	\$ 57,591

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

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses as a Percent of Net Resident Services Revenue				
Total General and Administrative, Marketing and Development	14.6%	14.5%	17.2%	19.0%
General and Administrative	11.1%	11.9%	14.3%	16.1%
Marketing	1.9%	1.6%	2.4%	3.6%
Fundraising	1.7%	0.7%	0.9%	1.0%
Dietary	21.2%	13.6%	17.2%	19.2%
Housekeeping	7.4%	3.9%	4.9%	5.6%
Laundry	1.5%	0.4%	0.7%	0.9%
Plant Operations	18.1%	10.3%	13.9%	15.5%
Security	1.5%	0.7%	1.1%	1.5%
Resident Services	8.3%	4.3%	5.1%	5.9%
Total Health Care	29.4%	24.6%	31.7%	36.4%
Health Care Administration	4.1%	3.6%	4.8%	6.1%
Assisted Living	12.2%	3.8%	5.7%	7.7%
Nursing	13.0%	12.4%	17.5%	20.5%
Therapy	0.2%	2.7%	4.4%	5.3%
Interest	4.1%	3.4%	8.0%	12.0%
Depreciation & Amortization	19.8%	9.2%	13.9%	18.8%
Other	1.2%	0.6%	2.3%	8.9%
Total	127.1%	105.0%	116.3%	122.5%

Health Care Expenses as a Percent of Health Care Revenue

Health Care Administration	7.0%	6.6%	9.0%	13.2%
Assisted Living	20.3%	7.2%	11.1%	15.8%
Nursing	21.8%	23.2%	28.5%	34.2%
Therapy	0.3%	5.0%	7.1%	9.2%
Total Health Care	49.3%	45.9%	52.3%	63.2%

Expense Summary
Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses per Total Unit/Bed				
Total General and Administrative, Marketing and Development	\$ 16,365	\$ 5,905	\$ 6,882	\$ 8,216
General and Administrative	\$ 12,433	\$ 4,747	\$ 5,758	\$ 6,702
Marketing	\$ 2,044	\$ 658	\$ 985	\$ 1,344
Fundraising	\$ 1,888	\$ 227	\$ 304	\$ 459
Dietary	\$ 23,708	\$ 5,672	\$ 6,918	\$ 7,777
Housekeeping	\$ 8,355	\$ 1,619	\$ 1,967	\$ 2,421
Laundry	\$ 1,599	\$ 146	\$ 274	\$ 421
Plant Operations	\$ 20,353	\$ 3,924	\$ 5,735	\$ 6,929
Security	\$ 1,641	\$ 272	\$ 446	\$ 771
Resident Services	\$ 9,383	\$ 1,751	\$ 2,243	\$ 2,457
Total Health Care	\$ 32,998	\$ 11,149	\$ 13,238	\$ 15,459
Administration	\$ 4,637	\$ 1,500	\$ 2,057	\$ 2,475
Assisted Living	\$ 13,572	\$ 1,458	\$ 2,166	\$ 3,411
Nursing	\$ 14,579	\$ 5,720	\$ 7,146	\$ 8,858
Therapy	\$ 210	\$ 1,027	\$ 1,791	\$ 2,149
Interest	\$ 4,587	\$ 1,167	\$ 3,868	\$ 5,125
Depreciation & Amortization	\$ 22,187	\$ 3,703	\$ 5,687	\$ 7,930
Other	\$ 1,308	\$ 161	\$ 599	\$ 3,004
Total	\$ 142,483	\$ 39,122	\$ 48,857	\$ 56,018

Health Care Expenses per Health Care Units/Beds

Health Care Administration	\$ 4,637	\$ 3,551	\$ 5,512	\$ 7,032
Assisted Living	\$ 13,572	\$ 3,927	\$ 5,792	\$ 8,953
Nursing	\$ 14,579	\$ 14,133	\$ 17,373	\$ 22,522
Therapy	\$ 210	\$ 2,856	\$ 4,367	\$ 5,653
Total	\$ 32,999	\$ 27,716	\$ 33,103	\$ 38,144

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Expenses per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 17.03	\$ 15.82	\$ 18.04	\$ 23.86
General and Administrative	\$ 12.94	\$ 12.35	\$ 15.12	\$ 19.36
Marketing	\$ 2.13	\$ 1.69	\$ 2.52	\$ 4.52
Fundraising	\$ 1.97	\$ 0.54	\$ 0.85	\$ 1.24
Dietary	\$ 24.68	\$ 16.39	\$ 19.97	\$ 21.54
Housekeeping	\$ 8.69	\$ 4.51	\$ 5.65	\$ 6.34
Laundry	\$ 1.67	\$ 0.37	\$ 0.70	\$ 1.07
Plant Operations	\$ 21.18	\$ 11.80	\$ 15.66	\$ 18.42
Security	\$ 1.71	\$ 0.69	\$ 1.16	\$ 1.78
Resident Services	\$ 9.76	\$ 4.55	\$ 6.22	\$ 7.34
Total Health Care	\$ 34.34	\$ 27.09	\$ 33.54	\$ 46.21
Administration	\$ 4.82	\$ 3.98	\$ 5.14	\$ 6.89
Assisted Living	\$ 14.12	\$ 4.16	\$ 5.80	\$ 9.27
Nursing	\$ 15.17	\$ 13.68	\$ 18.95	\$ 25.28
Therapy	\$ 0.22	\$ 2.65	\$ 4.38	\$ 7.10
Interest	\$ 4.77	\$ 3.06	\$ 8.12	\$ 13.21
Depreciation & Amortization	\$ 23.09	\$ 10.00	\$ 15.71	\$ 21.62
Other	\$ 1.36	\$ 0.43	\$ 1.50	\$ 8.78
Total	\$ 148.27	\$ 104.00	\$ 129.44	\$ 156.91

Health Care Expenses per Health Care Resident Days

Health Care Administration	\$ 13.44	\$ 11.35	\$ 16.39	\$ 21.63
Assisted Living	\$ 39.31	\$ 13.13	\$ 20.09	\$ 25.98
Nursing	\$ 42.23	\$ 40.14	\$ 55.85	\$ 71.58
Therapy	\$ 0.61	\$ 8.20	\$ 13.21	\$ 19.84
Total	\$ 95.58	\$ 85.87	\$ 102.82	\$ 118.95

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Salaries and Benefits per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 9.39	\$ 4.31	\$ 7.55	\$ 9.95
General and Administrative	\$ 6.78	\$ 2.99	\$ 5.45	\$ 7.42
Marketing	\$ 1.17	\$ 0.97	\$ 1.43	\$ 1.96
Fundraising	\$ 1.44	\$ 0.42	\$ 0.64	\$ 0.96
Dietary	\$ 16.07	\$ 8.14	\$ 10.74	\$ 12.23
Housekeeping	\$ 6.90	\$ 3.72	\$ 4.67	\$ 5.40
Laundry	\$ 1.23	\$ 0.30	\$ 0.57	\$ 0.93
Plant Operations	\$ 4.52	\$ 3.03	\$ 3.83	\$ 4.89
Security	\$ 1.70	\$ 0.74	\$ 1.13	\$ 1.79
Resident Services	\$ 8.41	\$ 3.66	\$ 4.85	\$ 5.84
Total Health Care	\$ 32.23	\$ 21.11	\$ 28.31	\$ 35.24
Administration	\$ 4.53	\$ 3.61	\$ 4.37	\$ 5.97
Assisted Living	\$ 13.02	\$ 3.59	\$ 5.39	\$ 8.88
Nursing	\$ 14.46	\$ 11.51	\$ 17.05	\$ 21.79
Therapy	\$ 0.22	\$ 1.85	\$ 2.89	\$ 4.09
Other	\$ 0.93	\$ 1.23	\$ 1.89	\$ 6.78
Total	\$ 81.37	\$ 47.30	\$ 62.00	\$ 72.18

Health Care Salaries and Benefits per Health Care Resident Days

Health Care Administration	\$ 12.60	\$ 10.73	\$ 13.70	\$ 16.37
Assisted Living	\$ 36.23	\$ 11.54	\$ 17.26	\$ 24.33
Nursing	\$ 40.26	\$ 34.58	\$ 50.22	\$ 61.68
Therapy	\$ 0.61	\$ 6.05	\$ 7.87	\$ 18.81
Total	\$ 89.70	\$ 62.95	\$ 84.26	\$ 96.81

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Supplies and Other Non-Labor Costs per Total Resident Days				
Total General and Administrative, Marketing and Development	\$ 6.44	\$ 6.15	\$ 11.48	\$ 16.10
General and Administrative	\$ 4.96	\$ 5.40	\$ 9.21	\$ 13.91
Marketing	\$ 0.95	\$ 0.52	\$ 0.82	\$ 1.99
Fundraising	\$ 0.53	\$ 0.10	\$ 0.18	\$ 0.30
Dietary	\$ 8.26	\$ 6.67	\$ 8.15	\$ 9.31
Housekeeping	\$ 1.31	\$ 0.45	\$ 0.59	\$ 0.76
Laundry	\$ 0.43	\$ 0.10	\$ 0.20	\$ 0.28
Plant Operations	\$ 11.89	\$ 6.77	\$ 9.64	\$ 12.82
Security	\$ 0.01	\$ 0.03	\$ 0.05	\$ 0.14
Resident Services	\$ 1.06	\$ 0.43	\$ 0.79	\$ 1.07
Total Health Care	\$ 1.99	\$ 1.63	\$ 2.81	\$ 5.78
Administration	\$ 0.18	\$ 0.18	\$ 0.35	\$ 1.37
Assisted Living	\$ 1.11	\$ 0.11	\$ 0.34	\$ 0.53
Nursing	\$ 0.71	\$ 1.05	\$ 2.12	\$ 4.71
Therapy	\$ -	\$ 0.02	\$ 0.06	\$ 0.12
Interest	\$ 4.77	\$ 3.06	\$ 8.12	\$ 13.21
Depreciation & Amortization	\$ 23.09	\$ 10.00	\$ 15.71	\$ 21.62
Other	\$ 1.36	\$ 0.43	\$ 1.50	\$ 8.78
Total	\$ 60.61	\$ 48.69	\$ 59.07	\$ 75.97

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

Health Care Administration	\$ 0.49	\$ 0.48	\$ 1.00	\$ 3.39
Assisted Living	\$ 3.08	\$ 0.42	\$ 1.10	\$ 1.53
Nursing	\$ 1.97	\$ 3.46	\$ 7.42	\$ 10.23
Therapy	\$ -	\$ 0.04	\$ 0.17	\$ 0.36
Total	\$ 5.54	\$ 5.48	\$ 9.76	\$ 13.35

Expense Summary

Prepared for EXAMPLE REPORT - DATA NOT VALID

Cost by Department

	<u>Facility Specific Information</u>	<u>Benchmark Results</u>		
		<u>Quartiles</u>		
		<u>75th</u>	<u>50th</u>	<u>25th</u>
Paid Health Care FTE Hours per Total Resident Days				
Total General and Administrative, Marketing and Development	0.24	0.14	0.23	0.27
General and Administrative	0.18	0.11	0.17	0.20
Marketing	0.03	0.03	0.05	0.06
Fundraising	0.04	0.01	0.02	0.03
Dietary	1.04	0.57	0.72	0.84
Housekeeping	0.52	0.29	0.34	0.40
Laundry	0.09	0.02	0.04	0.07
Plant Operations	0.17	0.14	0.18	0.23
Security	0.11	0.05	0.07	0.11
Resident Services	0.35	0.15	0.22	0.28
Total Health Care	1.56	0.93	1.30	1.64
Administration	0.14	0.10	0.13	0.18
Assisted Living	0.65	0.20	0.29	0.51
Nursing	0.75	0.60	0.77	1.11
Therapy	0.01	0.05	0.08	0.12
Other	0.03	0.04	0.08	0.49
Total	<u>4.10</u>	2.38	3.14	3.73

Paid Health Care FTE Hours per Health Care Resident Days

Health Care Administration	0.39	0.36	0.42	0.53
Assisted Living	1.80	0.71	0.92	1.36
Nursing	2.09	1.85	2.45	2.85
Therapy	0.04	0.13	0.24	0.47
Total	<u>4.32</u>	3.19	3.84	4.17

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

Facility-Wide Costs

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

Cost Analysis

Costs as a Percent of Net Service Revenue

Total Operating Costs (includes Fringe Benefits)	102.2%	91.1%	95.7%	84.6%	89.2%	86.2%
Fringe Benefits	14.3%	10.8%	11.8%	9.4%	11.2%	10.6%

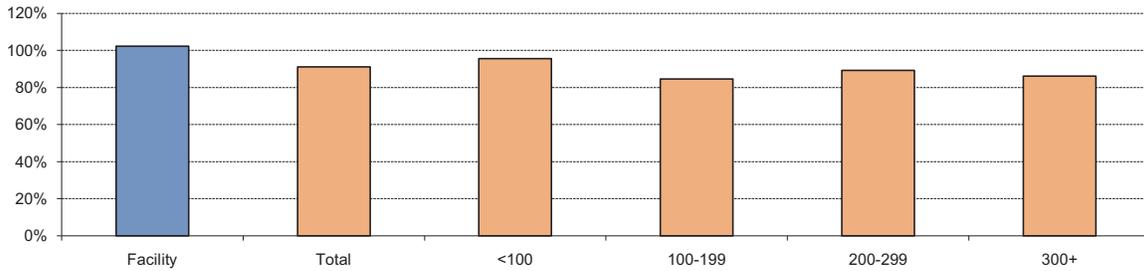
Costs per Resident Day

Total Operating Costs (includes Fringe Benefits)	\$ 119.26	\$ 100.78	\$ 123.26	\$ 104.44	\$ 92.99	\$ 74.58
Fringe Benefits	\$ 16.72	\$ 12.74	\$ 14.83	\$ 11.74	\$ 11.90	\$ 9.05

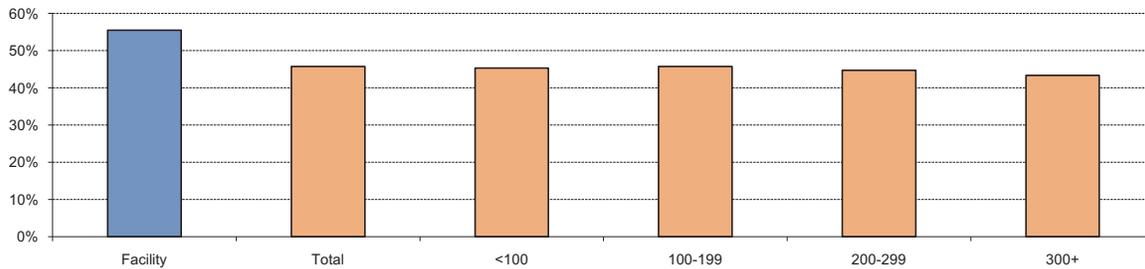
Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	55.5%	45.7%	45.3%	45.8%	44.7%	43.3%
Benefits as a Percent of Salaries	25%	23%	23%	19%	23%	22%
Salaries per Resident Day	\$ 64.68	\$ 50.35	\$ 58.17	\$ 47.15	\$ 49.10	\$ 36.46
FTEs per Unit/Bed	1.88	0.57	0.66	0.56	0.55	0.47
Hours per Resident Day	4.09	3.12	3.97	2.91	2.94	2.20

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



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



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

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue						
Total General and Administrative Costs	11.1%	14.3%	14.7%	13.3%	13.4%	15.3%
Total Marketing Costs	1.9%	2.4%	1.8%	2.5%	2.5%	1.9%
Total Fundraising Costs	1.7%	0.9%	1.3%	0.7%	0.7%	0.9%
Total General and Administrative, Marketing and Fundraising Costs	14.6%	17.6%	0.0%	0.0%	0.0%	0.0%
Line Item Costs						
Insurance - Property and Liability	1.0%	1.0%	0.8%	0.7%	1.2%	1.2%
Insurance - Medical Malpractice and D&O	0.1%	0.2%	0.4%	0.2%	0.2%	0.1%
Property Taxes	0.0%	1.1%	0.7%	0.8%	2.0%	1.8%
Management Fees	0.0%	5.1%	7.0%	4.7%	5.2%	5.2%
Corporate Office Allocation	0.0%	6.0%	6.5%	3.5%	0.1%	5.3%
General and Administrative Purchased Services	1.0%	1.0%	0.4%	0.9%	1.1%	1.2%
General and Administrative IT and Computer Expense	0.7%	0.4%	0.6%	0.6%	0.4%	0.3%
General and Administrative Supplies and Other	2.5%	1.8%	2.3%	2.5%	1.4%	1.4%
Advertising	0.7%	0.7%	0.7%	0.8%	0.6%	0.5%
Marketing Purchased Services	0.0%	0.2%	0.5%	0.4%	0.3%	0.2%
Marketing Supplies and Other	0.1%	0.3%	0.5%	0.3%	0.2%	0.1%
Fundraising/Development Purchased Services	0.0%	0.2%	0.2%	0.0%	0.1%	0.3%
Fundraising/Development Supplies and Other	0.5%	0.2%	0.3%	0.3%	0.2%	0.2%
Costs per Resident Day						
Total General and Administrative Costs	\$ 12.94	\$ 15.12	\$ 18.86	\$ 15.94	\$ 13.68	\$ 14.46
Total Marketing Costs	\$ 2.13	\$ 2.52	\$ 2.33	\$ 3.55	\$ 2.69	\$ 1.57
Total Fundraising Costs	\$ 1.97	\$ 0.85	\$ 2.20	\$ 0.35	\$ 0.79	\$ 0.66
Total General and Administrative, Marketing and Fundraising Costs	\$ 17.03	\$ 18.04	\$ 21.37	\$ 20.83	\$ 17.34	\$ 16.24
Line Item Costs						
Insurance - Property and Liability	\$ 1.12	\$ 1.14	\$ 1.05	\$ 0.97	\$ 1.35	\$ 1.25
Insurance - Medical Malpractice and D&O	\$ 0.06	\$ 0.16	\$ 0.49	\$ 0.14	\$ 0.14	\$ 0.07
Property Taxes	\$ -	\$ 0.90	\$ 0.64	\$ 0.73	\$ 0.57	\$ 2.36
Management Fees	\$ -	\$ 4.95	\$ 9.79	\$ 4.85	\$ 4.65	\$ 3.25
Corporate Office Allocation	\$ -	\$ 6.94	\$ 7.51	\$ 3.76	\$ 0.06	\$ 5.46
General and Administrative Purchased Services	\$ 1.20	\$ 1.04	\$ 0.34	\$ 1.20	\$ 1.02	\$ 1.05
General and Administrative IT and Computer Expense	\$ 0.80	\$ 0.52	\$ 0.70	\$ 0.71	\$ 0.43	\$ 0.27
General and Administrative Supplies and Other	\$ 2.97	\$ 2.38	\$ 2.80	\$ 2.65	\$ 1.98	\$ 1.26
Advertising	\$ 0.85	\$ 0.72	\$ 0.98	\$ 0.91	\$ 0.60	\$ 0.41
Marketing Purchased Services	\$ 0.01	\$ 0.27	\$ 0.33	\$ 0.30	\$ 0.34	\$ 0.14
Marketing Supplies and Other	\$ 0.10	\$ 0.19	\$ 0.46	\$ 0.27	\$ 0.14	\$ 0.06
Fundraising/Development Purchased Services	\$ -	\$ 0.13	\$ 0.53	\$ 0.02	\$ 0.09	\$ 0.11
Fundraising/Development Supplies and Other	\$ 0.53	\$ 0.18	\$ 0.36	\$ 0.14	\$ 0.14	\$ 0.11
Costs per Total Units/Beds						
Total General and Administrative Costs	\$ 12,433	\$ 5,758	\$ 6,289	\$ 5,380	\$ 5,341	\$ 6,072
Total Marketing Costs	\$ 2,044	\$ 985	\$ 759	\$ 1,109	\$ 1,059	\$ 741
Total Fundraising Costs	\$ 1,888	\$ 304	\$ 1,333	\$ 141	\$ 291	\$ 347
Total General and Administrative, Marketing and Fundraising Costs	\$ 16,365	\$ 6,881	\$ 7,240	\$ 6,283	\$ 6,609	\$ 7,161
Line Item Costs						
Insurance - Property and Liability	\$ 1,075	\$ 433	\$ 312	\$ 351	\$ 498	\$ 549
Insurance - Medical Malpractice and D&O	\$ 59	\$ 56	\$ 152	\$ 46	\$ 55	\$ 31
Property Taxes	\$ -	\$ 335	\$ 224	\$ 243	\$ 238	\$ 1,027
Management Fees	\$ -	\$ 1,815	\$ 2,567	\$ 1,472	\$ 1,890	\$ 1,827
Corporate Office Allocation	\$ -	\$ 2,262	\$ 2,412	\$ 1,441	\$ 45	\$ 2,160
General and Administrative Purchased Services	\$ 1,150	\$ 413	\$ 138	\$ 429	\$ 406	\$ 444
General and Administrative IT and Computer Expense	\$ 776	\$ 152	\$ 223	\$ 267	\$ 146	\$ 121
General and Administrative Supplies and Other	\$ 2,853	\$ 775	\$ 871	\$ 877	\$ 596	\$ 535
Advertising	\$ 817	\$ 266	\$ 337	\$ 339	\$ 241	\$ 205
Marketing Purchased Services	\$ 12	\$ 87	\$ 104	\$ 103	\$ 133	\$ 62
Marketing Supplies and Other	\$ 98	\$ 78	\$ 140	\$ 102	\$ 52	\$ 25
Fundraising/Development Purchased Services	\$ -	\$ 53	\$ 184	\$ 14	\$ 38	\$ 48
Fundraising/Development Supplies and Other	\$ 505	\$ 62	\$ 277	\$ 56	\$ 57	\$ 58
Costs per Square Foot						
Total General and Administrative Costs	\$ 3.03	\$ 4.80	\$ 6.58	\$ 4.94	\$ 4.04	\$ 3.66
Total Marketing Costs	\$ 0.50	\$ 0.82	\$ 0.91	\$ 0.86	\$ 0.85	\$ 0.47
Total Fundraising Costs	\$ 0.46	\$ 0.28	\$ 0.58	\$ 0.28	\$ 0.26	\$ 0.27
Total General and Administrative, Marketing and Fundraising Costs	\$ 3.99	\$ 5.93	\$ 7.19	\$ 6.01	\$ 5.16	\$ 4.30
Line Item Costs						
Insurance - Property and Liability	\$ 0.26	\$ 0.35	\$ 0.30	\$ 0.32	\$ 0.34	\$ 0.43
Insurance - Medical Malpractice and D&O	\$ 0.01	\$ 0.04	\$ 0.18	\$ 0.05	\$ 0.06	\$ 0.02
Property Taxes	\$ -	\$ 0.31	\$ 0.49	\$ 0.31	\$ 0.19	\$ 0.37
General and Administrative IT and Computer Expense	\$ 0.19	\$ 0.16	\$ 0.18	\$ 0.23	\$ 0.12	\$ 0.08
Percent Increase in Insurance						
General and Liability	-34.7%	-0.1%	-5.2%	-3.3%	1.5%	-1.0%
Property and Other	-82.9%	0.5%	-9.4%	4.8%	2.0%	-2.2%

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

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue						
Total General and Administrative Salaries	4.6%	4.2%	2.7%	3.5%	4.7%	4.3%
Total Marketing Salaries	0.8%	1.1%	0.8%	0.9%	1.1%	0.9%
Total Fundraising Salaries	1.0%	0.5%	0.7%	0.6%	0.5%	0.5%
Total General and Administrative, Marketing and Fundraising Salaries	6.4%	5.3%	4.3%	4.9%	6.0%	5.3%
Salaries per Resident Day						
Total General and Administrative Salaries	\$ 5.39	\$ 4.52	\$ 3.00	\$ 4.43	\$ 5.10	\$ 3.81
Total Marketing Salaries	\$ 0.92	\$ 1.20	\$ 1.22	\$ 1.18	\$ 1.27	\$ 0.76
Total Fundraising Salaries	\$ 1.15	\$ 0.53	\$ 1.19	\$ 0.80	\$ 0.52	\$ 0.39
Total General and Administrative, Marketing and Fundraising Salaries	\$ 7.46	\$ 6.07	\$ 4.60	\$ 6.54	\$ 6.85	\$ 4.93
Salaries per Unit/Bed						
Total General and Administrative Salaries	\$ 5,181	\$ 1,641	\$ 936	\$ 1,524	\$ 2,048	\$ 1,715
Total Marketing Salaries	\$ 888	\$ 442	\$ 423	\$ 414	\$ 462	\$ 384
Total Fundraising Salaries	\$ 1,099	\$ 220	\$ 745	\$ 299	\$ 213	\$ 209
Total General and Administrative, Marketing and Fundraising Salaries	\$ 7,168	\$ 2,293	\$ 1,493	\$ 1,946	\$ 2,683	\$ 2,220
Average Wages per Hour						
Total Administration	\$ 30.65	\$ 27.42	\$ 22.92	\$ 22.30	\$ 28.52	\$ 33.09
Total Marketing	\$ 35.64	\$ 24.74	\$ 24.61	\$ 22.10	\$ 24.80	\$ 24.32
Total Fundraising	\$ 29.42	\$ 30.50	\$ 24.05	\$ 25.03	\$ 34.31	\$ 31.03
Total General and Administrative, Marketing and Fundraising Salaries	\$ 30.99	\$ 27.13	\$ 22.85	\$ 22.27	\$ 28.20	\$ 30.87
Paid Salary Percentage						
General & Administrative	80%	81%	93%	76%	78%	73%
Marketing	97%	94%	93%	92%	91%	89%
Fundraising	98%	95%	77%	93%	93%	93%
Total General and Administrative, Marketing and Fundraising	84%	82%	91%	77%	80%	72%
Contracted Salary Percentage						
General & Administrative	18%	16%	12%	18%	15%	26%
Marketing	1%	20%	28%	15%	17%	15%
Fundraising	0%	26%	63%	93%	19%	11%
Total General and Administrative, Marketing and Fundraising	14%	16%	13%	17%	14%	21%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:						
Total General and Administrative Salaries	5.6%	5.4%	2.7%	5.4%	5.8%	5.7%
Total Marketing Salaries	0.8%	1.2%	0.8%	1.2%	1.3%	1.0%
Total Fundraising Salaries	1.0%	0.5%	0.9%	0.4%	0.5%	0.5%
Total General and Administrative, Marketing and Fundraising Salaries	7.4%	6.7%	4.1%	6.3%	7.4%	6.9%
Salaries and Purchased Services per Resident Day:						
Total General and Administrative Salaries	\$ 6.59	\$ 5.49	\$ 3.00	\$ 6.49	\$ 6.56	\$ 4.90
Total Marketing Salaries	\$ 0.94	\$ 1.39	\$ 1.08	\$ 1.52	\$ 1.42	\$ 0.86
Total Fundraising Salaries	\$ 1.15	\$ 0.50	\$ 1.09	\$ 0.57	\$ 0.52	\$ 0.39
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8.67	\$ 7.04	\$ 4.39	\$ 7.24	\$ 8.23	\$ 6.58
Salaries and Purchased Services per Unit/Bed:						
Total General and Administrative Salaries	\$ 6,330.67	\$ 2,082.18	\$ 1,000.74	\$ 1,973.49	\$ 2,569.58	\$ 2,155.30
Total Marketing Salaries	\$ 899.69	\$ 481.14	\$ 396.47	\$ 518.83	\$ 519.99	\$ 405.22
Total Fundraising Salaries	\$ 1,099.22	\$ 215.93	\$ 684.69	\$ 211.97	\$ 213.40	\$ 208.95
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8,329.58	\$ 2,700.66	\$ 1,458.26	\$ 2,366.25	\$ 3,252.07	\$ 2,889.57
Salaries and Purchased Services per Total Department Costs						
Total Administration	49.9%	34.9%	18.0%	36.5%	46.5%	33.6%
Total Marketing	48.6%	53.2%	46.3%	47.9%	57.4%	54.7%
Total Fundraising	67.2%	68.9%	83.9%	54.1%	74.1%	71.1%
Total General and Administrative, Marketing and Fundraising Salaries	56.3%	35.5%	24.7%	37.5%	54.4%	38.3%
FTEs per Unit/Bed						
General & Administrative	0.08	0.03	0.03	0.03	0.03	0.02
Marketing	0.01	0.01	0.01	0.01	0.01	0.01
Fundraising	0.02	0.01	0.01	0.01	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.11	0.04	0.04	0.04	0.04	0.03
Supervisory/Direct FTE Percentage						
Supervisory						
General & Administrative	22%	29%	31%	31%	26%	27%
Marketing	49%	32%	93%	31%	31%	27%
Fundraising	33%	95%	37%	75%	93%	93%
Total General and Administrative, Marketing and Fundraising	26%	31%	47%	30%	29%	28%
Clerical/Direct						
General & Administrative	76%	67%	63%	62%	67%	67%
Marketing	49%	66%	47%	68%	66%	70%
Fundraising	65%	48%	56%	25%	47%	62%
Total General and Administrative, Marketing and Fundraising	72%	64%	49%	63%	64%	66%
Hours per Resident Day						
General & Administrative	0.18	0.17	0.15	0.17	0.17	0.11
Marketing	0.03	0.05	0.05	0.05	0.05	0.03
Fundraising	0.04	0.02	0.05	0.03	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.24	0.23	0.21	0.22	0.22	0.14

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

Dietary

Facility Specific Information	Benchmark Results					
	Total	Number of Independent Living Units				
		<100	100-199	200-299	300+	
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue						
Total Dietary	21.2%	17.2%	17.9%	14.6%	17.9%	17.8%
Line Item Costs:						
Dietary Purchased Services	0.3%	0.5%	0.5%	0.4%	0.5%	1.1%
Dietary Raw Food	6.2%	5.7%	5.8%	4.8%	6.2%	5.7%
Dietary Supplies and Other	0.9%	1.1%	1.3%	0.9%	1.1%	1.0%
Costs per Resident Day						
Total Dietary	\$ 24.68	\$ 19.97	\$ 21.75	\$ 17.74	\$ 19.45	\$ 15.94
Line Item Costs:						
Dietary Purchased Services	\$ 0.34	\$ 0.33	\$ 0.33	\$ 0.29	\$ 0.43	\$ 0.65
Dietary Raw Food	\$ 7.25	\$ 6.94	\$ 7.72	\$ 6.13	\$ 6.82	\$ 5.71
Dietary Supplies and Other	\$ 1.01	\$ 1.22	\$ 1.92	\$ 1.13	\$ 1.15	\$ 1.00
Costs per Total Unit/Bed						
Total Dietary	\$ 23,708	\$ 6,918	\$ 6,692	\$ 6,517	\$ 7,509	\$ 7,143
Line Item Costs:						
Dietary Purchased Services	\$ 325	\$ 153	\$ 194	\$ 78	\$ 178	\$ 268
Dietary Raw Food	\$ 6,971	\$ 2,413	\$ 2,457	\$ 2,043	\$ 2,672	\$ 2,386
Dietary Supplies and Other	\$ 967	\$ 448	\$ 683	\$ 371	\$ 419	\$ 437
Costs per Meal Served						
Total Dietary	\$ 10.03	\$ 10.06	\$ 7.68	\$ 9.40	\$ 10.99	\$ 11.32
Line Item Costs:						
Dietary Purchased Services	\$ 0.14	\$ 0.20	\$ 0.09	\$ 0.18	\$ 0.21	\$ 0.76
Dietary Raw Food	\$ 2.95	\$ 3.27	\$ 2.66	\$ 2.93	\$ 3.83	\$ 4.29
Dietary Supplies and Other	\$ 0.41	\$ 0.68	\$ 0.68	\$ 0.66	\$ 0.65	\$ 0.84
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue	11.0%	7.4%	6.6%	6.6%	8.0%	7.2%
Salaries per Resident Day	\$ 12.77	\$ 8.72	\$ 9.81	\$ 8.70	\$ 8.58	\$ 6.33
Salaries per Meal Served	\$ 5.18	\$ 4.51	\$ 3.17	\$ 4.45	\$ 5.09	\$ 4.98
Average Wages per Hour	\$ 12.04	\$ 11.19	\$ 10.65	\$ 10.80	\$ 11.43	\$ 11.97
Paid/Contracted Salary Percentage						
Paid Salary Percentage	95.5%	93.5%	92.6%	91.6%	90.6%	90.9%
Contracted Salary Percentage	2.5%	4.3%	3.3%	3.3%	4.6%	7.1%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
	11.3%	7.7%	6.4%	7.3%	8.6%	7.7%
Salaries and Purchased Services per Resident Day						
	\$ 13.11	\$ 9.00	\$ 9.50	\$ 8.94	\$ 8.90	\$ 7.19
Salaries and Purchased Services per Meal Served						
	\$ 5.33	\$ 5.02	\$ 3.44	\$ 4.91	\$ 5.50	\$ 5.60
Salaries and Purchased Services as a Percentage of Total Dietary Costs						
	51.9%	46.1%	43.7%	45.6%	44.2%	44.6%
FTEs per Unit/Bed						
	0.48	0.12	0.14	0.13	0.12	0.11
Supervisory/Direct FTE Percentage						
Percent Supervisory FTEs	11.6%	10.7%	11.3%	10.8%	10.1%	6.7%
Percent Direct FTEs	86.4%	84.9%	82.5%	82.2%	82.9%	87.3%
Hours per Resident Day						
	1.04	0.72	0.90	0.74	0.66	0.50
Hours per Meal Served						
	0.42	0.38	0.30	0.38	0.41	0.37

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

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
		<100	100-199	200-299	300+	
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue						
Plant Operations	18.1%	13.9%	13.7%	12.0%	14.0%	13.9%
Housekeeping	7.4%	4.9%	4.9%	4.0%	5.2%	5.3%
Laundry	1.5%	0.7%	0.9%	0.7%	0.6%	0.6%
Security	1.5%	1.1%	1.0%	0.9%	1.4%	1.3%
Line Item Costs:						
Utilities	6.1%	5.6%	5.0%	5.1%	6.0%	5.6%
Repair and Maintenance	2.2%	2.3%	3.3%	1.4%	2.5%	1.5%
Costs per Resident Day						
Plant Operations	\$ 21.18	\$ 15.66	\$ 17.29	\$ 12.20	\$ 15.34	\$ 13.57
Housekeeping	\$ 8.69	\$ 5.65	\$ 5.62	\$ 4.62	\$ 5.70	\$ 4.76
Laundry	\$ 1.67	\$ 0.70	\$ 1.07	\$ 0.61	\$ 0.68	\$ 0.60
Security	\$ 1.71	\$ 1.16	\$ 0.97	\$ 1.13	\$ 1.00	\$ 1.09
Line Item Costs:						
Utilities	\$ 7.11	\$ 6.89	\$ 7.46	\$ 5.97	\$ 6.88	\$ 4.97
Repair and Maintenance	\$ 2.49	\$ 2.44	\$ 5.09	\$ 1.67	\$ 2.92	\$ 1.09
Costs per Unit/Bed						
Plant Operations	\$ 20,353	\$ 5,735	\$ 5,641	\$ 4,425	\$ 6,066	\$ 6,022
Housekeeping	\$ 8,354	\$ 1,966	\$ 1,787	\$ 1,716	\$ 2,095	\$ 2,192
Laundry	\$ 1,599	\$ 270	\$ 357	\$ 236	\$ 256	\$ 233
Security	\$ 1,640	\$ 445	\$ 350	\$ 425	\$ 581	\$ 538
Line Item Costs:						
Utilities	\$ 6,826	\$ 2,436	\$ 2,385	\$ 2,137	\$ 2,701	\$ 2,241
Repair and Maintenance	\$ 2,392	\$ 896	\$ 1,683	\$ 497	\$ 939	\$ 558
Costs per Square Foot						
Plant Operations	\$ 4.96	\$ 4.51	\$ 5.26	\$ 3.68	\$ 4.56	\$ 4.10
Housekeeping	\$ 2.04	\$ 1.65	\$ 1.95	\$ 1.50	\$ 1.58	\$ 1.40
Laundry	\$ 0.39	\$ 0.22	\$ 0.37	\$ 0.18	\$ 0.20	\$ 0.14
Security	\$ 0.40	\$ 0.34	\$ 0.35	\$ 0.33	\$ 0.46	\$ 0.31
Plant Operations Line Items:						
Plant Operations Purchased Services	\$ 1.12	\$ 0.49	\$ 0.35	\$ 0.56	\$ 0.47	\$ 0.33
Utilities	\$ 1.67	\$ 1.82	\$ 2.51	\$ 1.70	\$ 1.75	\$ 1.48
Equipment Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Lease Expense	\$ -	\$ 0.03	\$ -	\$ 0.02	\$ 0.09	\$ 0.15
Plant Operation Supplies and Other	\$ 0.54	\$ 0.30	\$ 0.41	\$ 0.24	\$ 0.31	\$ 0.19
Housekeeping Line Items:						
Housekeeping Purchased Services	\$ 0.12	\$ 0.10	\$ 0.11	\$ 0.08	\$ 0.12	\$ 0.10
Housekeeping Supplies and Other	\$ 0.30	\$ 0.18	\$ 0.30	\$ 0.19	\$ 0.16	\$ 0.12
Security Line Items:						
Security Purchased Services	\$ -	\$ 0.10	\$ 0.26	\$ 0.03	\$ 0.32	\$ 0.10
Security Supplies and Other	\$ -	\$ 0.01	\$ 0.18	\$ 0.01	\$ 0.01	\$ 0.03
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue						
Plant Operations	3.0%	2.9%	2.8%	2.7%	2.9%	3.1%
Housekeeping	4.7%	3.3%	3.3%	2.8%	3.5%	3.5%
Laundry	0.9%	0.4%	0.6%	0.4%	0.3%	0.4%
Security	1.2%	0.9%	0.9%	0.7%	1.0%	0.8%
Salaries per Resident Day						
Plant Operations	\$ 3.60	\$ 3.15	\$ 3.37	\$ 2.92	\$ 3.08	\$ 2.93
Housekeeping	\$ 5.49	\$ 3.75	\$ 3.95	\$ 3.32	\$ 3.70	\$ 3.41
Laundry	\$ 0.98	\$ 0.46	\$ 0.79	\$ 0.59	\$ 0.32	\$ 0.41
Security	\$ 1.34	\$ 0.90	\$ 1.08	\$ 0.88	\$ 1.08	\$ 0.69
Salaries per Unit/Bed						
Plant Operations	\$ 3,451.99	\$ 1,192.22	\$ 1,222.54	\$ 1,050.79	\$ 1,247.59	\$ 1,295.32
Housekeeping	\$ 5,268.76	\$ 1,323.30	\$ 1,231.65	\$ 1,214.67	\$ 1,313.95	\$ 1,468.09
Laundry	\$ 937.92	\$ 180.71	\$ 265.79	\$ 191.75	\$ 110.58	\$ 176.45
Security	\$ 1,294.48	\$ 352.79	\$ 765.09	\$ 329.44	\$ 450.11	\$ 311.26
Salaries per Square Foot						
Plant Operations	\$ 0.84	\$ 0.93	\$ 0.99	\$ 0.91	\$ 0.95	\$ 0.85
Housekeeping	\$ 1.28	\$ 1.16	\$ 1.35	\$ 0.92	\$ 1.00	\$ 0.96
Laundry	\$ 0.23	\$ 0.14	\$ 0.22	\$ 0.18	\$ 0.09	\$ 0.12
Security	\$ 0.31	\$ 0.27	\$ 0.31	\$ 0.24	\$ 0.36	\$ 0.18
Average Wages per Hour						
Plant Operations	\$ 21.72	\$ 17.12	\$ 14.67	\$ 16.64	\$ 17.01	\$ 17.10
Housekeeping	\$ 10.37	\$ 10.23	\$ 9.24	\$ 9.89	\$ 10.30	\$ 10.88
Laundry	\$ 11.17	\$ 10.07	\$ 9.90	\$ 8.80	\$ 9.93	\$ 10.35
Security	\$ 12.17	\$ 12.65	\$ 11.24	\$ 11.60	\$ 12.64	\$ 13.14

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

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
		<100	100-199	200-299	300+	
Salary and FTE Analysis (Continued)						
Paid Salary Percentage						
Plant Operations	42.1%	67.5%	84.3%	59.3%	57.9%	69.2%
Housekeeping	90.1%	95.0%	93.0%	90.9%	86.1%	88.5%
Laundry	98.0%	95.0%	93.0%	93.0%	93.0%	93.0%
Security	98.0%	95.0%	93.0%	93.0%	93.0%	89.6%
Contracted Salary Percentage						
Plant Operations	55.9%	35.8%	34.3%	38.6%	35.2%	25.9%
Housekeeping	7.9%	7.7%	7.5%	6.0%	8.9%	8.0%
Laundry	0.0%	30.3%	0.6%	50.1%	71.9%	2.1%
Security	0.0%	95.0%	93.0%	10.6%	93.0%	93.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Plant Operations	7.2%	4.3%	3.4%	4.0%	4.4%	4.4%
Housekeeping	5.1%	3.6%	3.3%	3.0%	3.9%	3.5%
Laundry	0.9%	0.5%	0.6%	0.4%	0.5%	0.4%
Security	1.2%	0.9%	0.8%	0.7%	1.1%	1.1%
Salaries and Purchased Services per Resident Day						
Plant Operations	\$ 8.36	\$ 4.45	\$ 3.80	\$ 4.58	\$ 5.02	\$ 3.71
Housekeeping	\$ 5.97	\$ 4.11	\$ 3.95	\$ 3.57	\$ 4.19	\$ 3.48
Laundry	\$ 0.98	\$ 0.48	\$ 0.79	\$ 0.43	\$ 0.43	\$ 0.41
Security	\$ 1.34	\$ 0.91	\$ 0.84	\$ 0.89	\$ 0.86	\$ 1.00
Salaries and Purchased Services per Unit/Bed						
Plant Operations	\$ 8,036.38	\$ 1,673.16	\$ 1,236.24	\$ 1,579.92	\$ 1,815.29	\$ 1,637.55
Housekeeping	\$ 5,733.89	\$ 1,408.57	\$ 1,231.65	\$ 1,319.14	\$ 1,502.29	\$ 1,496.58
Laundry	\$ 937.92	\$ 181.89	\$ 265.79	\$ 162.09	\$ 159.72	\$ 176.45
Security	\$ 1,294.48	\$ 367.53	\$ 271.25	\$ 335.71	\$ 547.01	\$ 506.78
Salaries and Purchased Services per Square Foot						
Plant Operations	\$ 1.96	\$ 1.43	\$ 1.45	\$ 1.47	\$ 1.32	\$ 1.12
Housekeeping	\$ 1.40	\$ 1.21	\$ 1.35	\$ 1.10	\$ 1.19	\$ 1.04
Laundry	\$ 0.23	\$ 0.16	\$ 0.22	\$ 0.15	\$ 0.14	\$ 0.13
Security	\$ 0.31	\$ 0.30	\$ 0.30	\$ 0.28	\$ 0.37	\$ 0.24
Salaries and Purchased Services as a Percent of Total Department Costs						
Plant Operations	38.7%	30.2%	23.2%	33.2%	31.2%	29.7%
Housekeeping	67.2%	69.2%	63.1%	70.4%	68.5%	68.7%
Laundry	57.5%	64.2%	55.5%	68.3%	66.8%	63.8%
Security	77.3%	77.2%	93.0%	76.6%	73.4%	84.6%
FTEs per Unit/Bed						
Plant Operations	0.08	0.03	0.04	0.03	0.03	0.03
Housekeeping	0.24	0.06	0.06	0.06	0.06	0.06
Laundry	0.04	0.01	0.01	0.01	0.01	0.01
Security	0.05	0.01	0.03	0.01	0.01	0.01
Percent Supervisory FTES						
Plant Operations	29.7%	16.6%	26.6%	17.9%	13.3%	12.6%
Housekeeping	6.9%	7.2%	9.3%	7.7%	5.9%	6.3%
Laundry	8.4%	16.7%	50.5%	26.0%	25.2%	17.4%
Security	11.5%	11.0%	10.9%	11.9%	10.7%	8.9%
Percent Direct FTES						
Plant Operations	68.3%	79.3%	69.4%	75.1%	79.8%	81.4%
Housekeeping	91.1%	88.3%	84.5%	85.3%	87.3%	88.3%
Laundry	89.6%	95.0%	93.0%	93.0%	93.0%	93.0%
Security	86.5%	95.0%	89.7%	93.0%	93.0%	89.7%
Hours per Resident Day						
Plant Operations	0.17	0.18	0.19	0.15	0.18	0.16
Housekeeping	0.52	0.34	0.38	0.30	0.33	0.29
Laundry	0.09	0.04	0.07	0.06	0.03	0.04
Security	0.11	0.07	0.09	0.07	0.07	0.06
Hours per Total Unit/Bed						
Plant Operations	155.75	69.08	80.12	56.09	67.79	71.33
Housekeeping	498.01	126.08	124.43	115.25	123.61	125.40
Laundry	82.27	14.62	22.90	20.82	9.77	14.31
Security	104.24	27.52	63.30	24.20	30.24	22.05
Hours per Total Square Feet						
Plant Operations	0.04	0.06	0.06	0.06	0.06	0.05
Housekeeping	0.12	0.10	0.14	0.09	0.10	0.08
Laundry	0.02	0.02	0.02	0.02	0.01	0.01
Security	0.03	0.02	0.03	0.02	0.03	0.01
Hours per Acreage						
Groundskeeping	0.02	0.07	0.03	0.09	0.13	0.08

Participating Associations Listed Here

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

Resident Services

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Cost Analysis						
Costs as a Percent of Net Resident Service Revenue	8.3%	5.1%	5.5%	4.7%	4.9%	4.8%
Costs per Resident Day	\$ 9.76	\$ 6.22	\$ 7.42	\$ 5.62	\$ 5.56	\$ 4.93
Costs per Total Unit/Bed	\$ 9,383	\$ 2,243	\$ 2,319	\$ 2,012	\$ 2,086	\$ 2,186
Costs per Square Foot	\$ 2.28	\$ 1.71	\$ 2.71	\$ 1.63	\$ 1.64	\$ 1.51
Salary and FTE Analysis						
Salaries as a Percent of Net Resident Service Revenue	5.7%	3.5%	4.0%	3.2%	3.4%	3.4%
Salaries per Resident Day	\$ 6.68	\$ 3.95	\$ 5.31	\$ 3.72	\$ 3.59	\$ 3.35
Salaries per Unit/Bed	\$ 6,418.55	\$ 1,481.30	\$ 1,627.36	\$ 1,247.06	\$ 1,333.94	\$ 1,460.63
Average Wages per Hour	\$ 18.46	\$ 17.09	\$ 15.58	\$ 16.84	\$ 17.62	\$ 17.22
Paid/Contracted Salary Percentage						
Paid Salary Percentage	93.9%	94.7%	93.0%	92.8%	92.7%	91.9%
Contracted Salary Percentage	4.1%	2.8%	13.8%	1.4%	2.4%	3.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Salaries and Purchased Services per Resident Day	\$ 8.33	\$ 5.27	\$ 6.40	\$ 5.21	\$ 4.79	\$ 4.18
Salaries and Purchased Services per Unit/Bed	\$ 8,008.37	\$ 1,934.63	\$ 1,989.27	\$ 1,892.90	\$ 1,737.38	\$ 1,884.85
Salaries and Purchased Services as a Percent of Total Resident Services Costs						
Salaries and Purchased Services as a Percent of Total Resident Services Costs	83.3%	81.7%	78.1%	82.8%	80.0%	80.0%
FTEs per Unit/Bed	0.17	0.04	0.05	0.04	0.03	0.04
Supervisory/Direct FTE Percentage						
Percent Supervisory FTEs	7.1%	18.6%	27.5%	18.1%	18.0%	15.3%
Percent Direct FTEs	90.9%	76.6%	67.6%	74.9%	75.2%	80.2%
Hours per Resident Day	0.35	0.22	0.30	0.21	0.18	0.17
FTEs per Unit/Bed	0.17	0.04	0.05	0.04	0.03	0.04

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

Health Care

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

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Health Care Administration	4.1%	4.8%	5.6%	4.5%	4.5%	4.3%
Assisted Living	12.2%	5.7%	8.9%	5.1%	5.0%	5.9%
Nursing	13.0%	17.5%	19.4%	17.8%	14.4%	12.4%
Therapy	0.2%	4.4%	5.1%	4.2%	3.1%	4.5%
Total Health Care	29.5%	32.3%	39.1%	31.6%	27.0%	27.0%

Costs per Health Care Resident Day

Health Care Administration	\$ 13.44	\$ 16.39	\$ 11.25	\$ 14.10	\$ 19.53	\$ 19.53
Assisted Living	\$ 39.31	\$ 20.09	\$ 18.48	\$ 15.04	\$ 19.47	\$ 27.69
Nursing	\$ 42.23	\$ 55.85	\$ 40.07	\$ 56.04	\$ 66.05	\$ 58.51
Therapy	\$ 0.61	\$ 13.21	\$ 9.74	\$ 12.60	\$ 12.13	\$ 20.00
Total Health Care	\$ 95.58	\$ 105.54	\$ 79.55	\$ 97.78	\$ 117.19	\$ 125.72

Costs per Health Care Bed

Health Care Administration	\$ 4,637	\$ 5,512	\$ 3,140	\$ 5,476	\$ 6,397	\$ 6,419
Assisted Living	\$ 13,572	\$ 5,791	\$ 4,182	\$ 5,398	\$ 5,685	\$ 9,030
Nursing	\$ 14,579	\$ 17,373	\$ 11,632	\$ 17,905	\$ 18,847	\$ 19,516
Therapy	\$ 210	\$ 4,367	\$ 3,015	\$ 4,436	\$ 3,496	\$ 6,336
Total Health Care	\$ 32,998	\$ 33,043	\$ 21,969	\$ 33,215	\$ 34,425	\$ 41,301

Costs per Total Square Foot

Health Care Administration	\$ 1.13	\$ 1.73	\$ 2.46	\$ 1.71	\$ 1.36	\$ 1.19
Assisted Living	\$ 3.31	\$ 1.83	\$ 3.45	\$ 1.64	\$ 1.52	\$ 1.57
Nursing	\$ 3.56	\$ 5.94	\$ 9.02	\$ 7.19	\$ 4.98	\$ 3.87
Therapy	\$ 0.05	\$ 1.37	\$ 2.62	\$ 1.43	\$ 0.95	\$ 1.44
Total Health Care	\$ 8.05	\$ 10.87	\$ 17.55	\$ 11.96	\$ 8.80	\$ 8.07

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

Health Care Administration	3.0%	3.3%	4.3%	3.3%	2.9%	3.2%
Assisted Living	8.8%	4.2%	6.8%	3.7%	3.7%	4.2%
Nursing	9.9%	12.2%	14.2%	14.2%	10.5%	8.3%
Therapy	0.2%	2.4%	0.8%	4.6%	2.3%	2.9%
Total Health Care	22.0%	22.0%	26.2%	25.8%	19.4%	18.6%

Salaries per Health Care Resident Day

Health Care Administration	\$ 10.02	\$ 11.07	\$ 8.48	\$ 10.17	\$ 12.25	\$ 14.01
Assisted Living	\$ 28.79	\$ 14.38	\$ 14.02	\$ 11.00	\$ 14.16	\$ 16.29
Nursing	\$ 31.99	\$ 40.35	\$ 26.60	\$ 43.64	\$ 48.95	\$ 38.39
Therapy	\$ 0.48	\$ 6.50	\$ 2.45	\$ 11.04	\$ 6.91	\$ 10.17
Total Health Care	\$ 71.28	\$ 72.30	\$ 51.55	\$ 75.86	\$ 82.27	\$ 78.86

Salaries per Health Care Unit/Bed

Health Care Administration	\$ 3,457	\$ 3,419	\$ 2,399	\$ 3,977	\$ 3,639	\$ 4,798
Assisted Living	\$ 9,940	\$ 4,261	\$ 3,457	\$ 3,949	\$ 4,066	\$ 5,288
Nursing	\$ 11,045	\$ 13,315	\$ 7,830	\$ 14,734	\$ 14,121	\$ 13,035
Therapy	\$ 167	\$ 2,336	\$ 857	\$ 4,249	\$ 2,287	\$ 3,758
Total Health Care	\$ 24,609	\$ 23,331	\$ 14,542	\$ 26,909	\$ 24,114	\$ 26,879

Salaries per Square Foot

Health Care Administration	\$ 0.84	\$ 1.08	\$ 1.86	\$ 1.15	\$ 0.93	\$ 0.87
Assisted Living	\$ 2.42	\$ 1.43	\$ 2.72	\$ 1.33	\$ 1.15	\$ 0.98
Nursing	\$ 2.70	\$ 4.51	\$ 5.90	\$ 5.70	\$ 3.69	\$ 2.54
Therapy	\$ 0.04	\$ 0.78	\$ 0.47	\$ 1.47	\$ 0.76	\$ 0.70
Total Health Care	\$ 6.00	\$ 7.80	\$ 10.95	\$ 9.65	\$ 6.53	\$ 5.09

Participating
Associations
Listed Here

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

Health Care

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Salary and FTE Analysis (Continued)						
Average Wages per Hour						
Health Care Administration	\$ 24.87	\$ 24.66	\$ 23.67	\$ 23.06	\$ 24.23	\$ 27.11
Assisted Living Total	\$ 15.65	\$ 13.66	\$ 11.60	\$ 13.34	\$ 14.83	\$ 15.17
RNs	\$ 28.47	\$ 27.60	\$ 19.19	\$ 26.16	\$ 26.90	\$ 27.84
LPNs	\$ 21.25	\$ 20.36	\$ 18.88	\$ 19.36	\$ 19.90	\$ 20.75
CNAs	\$ 11.01	\$ 12.19	\$ 10.43	\$ 11.40	\$ 12.58	\$ 14.05
Orderlies/Non Certified Assistants	\$ -	\$ 10.72	\$ 10.06	\$ 10.30	\$ 10.65	\$ 12.14
Nursing Total	\$ 14.98	\$ 15.46	\$ 13.94	\$ 14.69	\$ 16.17	\$ 15.85
RNs	\$ 28.45	\$ 27.57	\$ 27.00	\$ 24.62	\$ 27.30	\$ 28.90
LPNs	\$ 21.27	\$ 20.58	\$ 18.44	\$ 19.23	\$ 20.53	\$ 23.10
CNAs	\$ 11.01	\$ 11.97	\$ 10.98	\$ 11.29	\$ 12.68	\$ 13.03
Orderlies/Non Certified Assistants	\$ -	\$ 9.08	\$ 10.03	\$ 7.18	\$ 8.18	\$ 14.25
Therapy	\$ 13.39	\$ 29.04	\$ 22.90	\$ 26.15	\$ 27.79	\$ 31.29
Total Health Care	\$ 16.15	\$ 16.15	\$ 14.27	\$ 15.11	\$ 17.04	\$ 17.32
Paid Salary Percentage						
Health Care Administration	94.8%	91.9%	93.0%	89.4%	85.0%	89.4%
Assisted Living	98.0%	95.0%	93.0%	93.0%	92.9%	91.2%
Nursing	98.0%	95.0%	93.0%	93.0%	93.0%	92.9%
Therapy	98.0%	94.9%	89.4%	93.8%	92.8%	89.7%
Total Health Care	97.5%	86.2%	90.6%	77.4%	87.7%	78.6%
Contracted Salary Percentage						
Health Care Administration	3.2%	8.5%	7.5%	5.7%	10.2%	4.6%
Assisted Living	0.0%	1.8%	2.2%	0.7%	1.9%	8.8%
Nursing	0.0%	2.0%	2.2%	5.0%	1.4%	0.8%
Therapy	0.0%	95.0%	93.0%	93.0%	93.0%	93.0%
Total Health Care	0.5%	9.4%	5.5%	15.6%	5.3%	17.6%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue						
Health Care Administration	3.2%	3.8%	4.3%	3.3%	3.2%	3.3%
Assisted Living	8.8%	4.5%	7.2%	3.7%	3.8%	4.7%
Nursing	9.9%	12.7%	14.4%	14.2%	10.5%	8.6%
Therapy	0.2%	4.1%	5.7%	3.9%	2.4%	4.1%
Total Health Care	22.1%	23.3%	26.6%	23.3%	20.4%	19.9%
Salaries and Purchased Services per Health Care Resident Day						
Health Care Administration	\$ 10.36	\$ 11.71	\$ 8.48	\$ 10.84	\$ 13.79	\$ 15.35
Assisted Living	\$ 28.79	\$ 14.75	\$ 14.24	\$ 11.00	\$ 14.43	\$ 21.34
Nursing	\$ 31.99	\$ 40.94	\$ 28.09	\$ 43.91	\$ 48.97	\$ 38.42
Therapy	\$ 0.48	\$ 12.86	\$ 10.09	\$ 12.59	\$ 12.13	\$ 16.28
Total Health Care	\$ 71.62	\$ 75.84	\$ 52.95	\$ 74.72	\$ 80.41	\$ 80.79
Salaries and Purchased Services per Health Care Unit/Bed						
Health Care Administration	\$ 3,575	\$ 4,062	\$ 2,399	\$ 3,977	\$ 4,283	\$ 5,348
Assisted Living	\$ 9,940	\$ 4,438	\$ 3,288	\$ 3,949	\$ 4,110	\$ 7,390
Nursing	\$ 11,045	\$ 13,294	\$ 7,374	\$ 14,744	\$ 14,211	\$ 13,045
Therapy	\$ 167	\$ 4,110	\$ 3,013	\$ 4,315	\$ 3,442	\$ 6,100
Total Health Care	\$ 24,727	\$ 24,827	\$ 15,730	\$ 25,025	\$ 25,590	\$ 28,024
Health Care Department Salaries and Purchased Services as a Percent of Department						
Health Care Administration	75.6%	73.6%	71.9%	73.7%	71.8%	72.3%
Assisted Living	71.7%	73.2%	72.1%	68.7%	69.4%	73.1%
Nursing	74.3%	69.7%	66.6%	67.8%	69.9%	65.0%
Therapy	77.8%	94.1%	92.6%	92.8%	91.7%	91.2%
Total Health Care	73.4%	71.3%	70.0%	69.3%	69.2%	70.3%
FTEs per Health Care Unit/Bed						
Health Care Administration	0.07	0.07	0.05	0.07	0.07	0.08
Assisted Living Total	0.30	0.14	0.14	0.13	0.13	0.16
RNs	0.04	0.01	0.02	0.01	0.01	0.01
LPNs	0.06	0.03	0.03	0.06	0.03	0.03
CNAs	0.20	0.10	0.10	0.11	0.09	0.10
Orderlies/Non Certified Assistants	0.00	0.08	0.07	0.02	0.07	0.19
Nursing Total	0.34	0.37	0.25	0.42	0.39	0.38
RNs	0.04	0.04	0.02	0.03	0.05	0.03
LPNs	0.07	0.09	0.07	0.09	0.07	0.08
CNAs	0.25	0.25	0.16	0.28	0.26	0.28
Orderlies/Non Certified Assistants	0.00	0.02	0.02	0.02	0.01	0.03
Therapy	0.01	0.04	0.01	0.07	0.04	0.05
Total Health Care	1.83	1.88	1.70	1.91	1.84	1.89

Participating
Associations
Listed Here

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

Health Care

	Facility Specific Information	Benchmark Results				
		Total	Number of Independent Living Units			
			<100	100-199	200-299	300+
Salary and FTE Analysis (Continued)						
Percentage Supervisory FTEs	1.6%	3.5%	3.4%	3.3%	3.3%	4.2%
Percentage Direct FTEs	96.4%	91.6%	89.7%	89.7%	89.7%	89.1%
Hours per Health Care Resident Day						
Health Care Administration	0.39	0.42	0.36	0.42	0.44	0.55
Assisted Living Total	1.80	0.92	1.03	0.84	0.88	1.00
RNs	0.26	0.06	0.15	0.04	0.07	0.04
LPNs	0.37	0.16	0.13	0.22	0.15	0.17
CNAs	1.17	0.71	0.75	0.70	0.71	0.61
Orderlies/Non Certified Assistants	0.00	0.47	0.44	0.16	0.36	1.13
Nursing Total	2.09	2.45	1.85	2.83	2.66	2.33
RNs	0.24	0.23	0.13	0.22	0.36	0.20
LPNs	0.41	0.51	0.47	0.56	0.46	0.54
CNAs	1.45	1.70	1.09	1.86	1.78	1.66
Orderlies/Non Certified Assistants	0.00	0.14	0.18	0.13	0.10	0.14
Therapy	0.04	0.24	0.08	0.48	0.26	0.29
Total Health Care	4.32	4.03	3.32	4.57	4.24	4.17
Assisted Living Hours per Assisted Living Resident Day						
RNs	0.43	0.12	0.25	0.06	0.17	0.08
LPNs	0.61	0.38	0.20	0.51	0.33	0.47
CNAs	1.90	1.56	1.36	1.53	1.53	1.71
Orderlies/Non Certified Assistants	0.00	0.81	0.73	0.86	0.44	1.51
Total	2.94	2.88	2.53	2.96	2.47	3.78
Nursing Hours per Nursing Resident Day						
RNs	0.62	0.40	0.27	0.25	0.63	0.37
LPNs	1.06	0.91	1.18	0.88	0.80	0.88
CNAs	3.74	2.89	2.37	2.59	2.97	2.61
Orderlies/Non Certified Assistants	0.00	0.24	0.36	0.23	0.17	0.21
Total	5.42	4.44	4.18	3.96	4.57	4.08

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

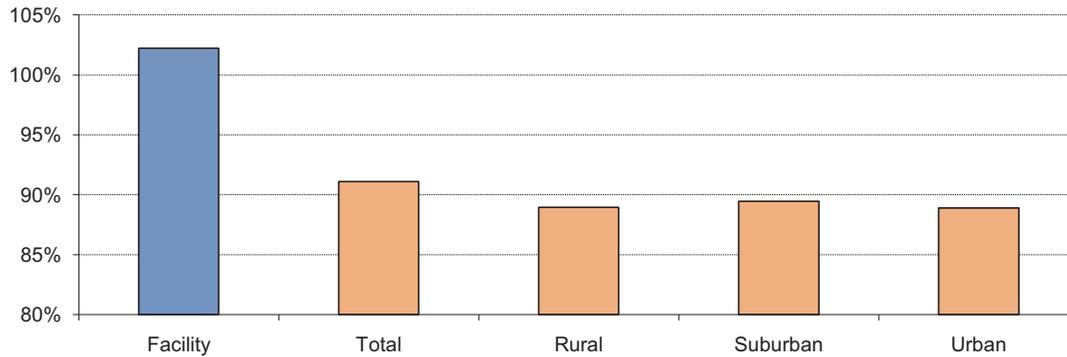
Facility Wide Costs

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Service Revenue					
Total Operating Costs (includes Fringe Benefits)	102.2%	91.1%	89.0%	89.5%	88.9%
Fringe Benefits	14.3%	10.8%	11.4%	10.3%	10.9%
Costs per Resident Day					
Total Operating Costs (includes Fringe Benefits)	\$ 119.26	\$ 100.78	\$ 95.91	\$ 99.61	\$ 99.36
Fringe Benefits	\$ 16.72	\$ 12.74	\$ 13.27	\$ 10.64	\$ 12.94

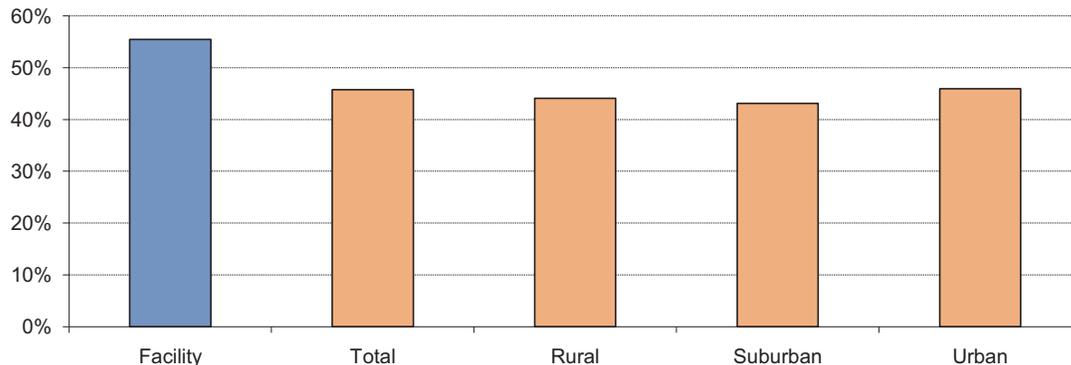
Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue	55.5%	45.7%	44.1%	43.1%	45.9%
Benefits as a Percent of Salaries	25%	23%	23%	21%	23%
Salaries per Resident Day	\$ 64.68	\$ 50.35	\$ 46.78	\$ 49.01	\$ 52.64
FTEs per Unit/Bed	1.88	0.57	0.57	0.53	0.59
Hours per Resident Day	4.09	3.12	3.28	2.85	3.42

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



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



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

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Resident Service Revenue					
Total General and Administrative Costs	11.1%	14.3%	14.0%	14.5%	12.7%
Total Marketing Costs	1.9%	2.4%	2.6%	2.4%	2.1%
Total Fundraising Costs	1.7%	0.9%	0.7%	0.8%	0.9%
Total General and Administrative, Marketing and Fundraising Costs	14.6%	17.6%	17.4%	17.3%	15.1%
Line Item Costs					
Insurance - Property and Liability	1.0%	1.0%	0.9%	1.3%	0.9%
Insurance - Medical Malpractice and D&O	0.1%	0.2%	0.2%	0.3%	0.1%
Property Taxes	0.0%	1.1%	1.3%	1.4%	0.9%
Management Fees	0.0%	5.1%	4.0%	5.0%	7.7%
Corporate Office Allocation	0.0%	6.0%	5.9%	5.2%	6.7%
General and Administrative Purchased Services	1.0%	1.0%	0.7%	1.1%	0.8%
General and Administrative IT and Computer Expense	0.7%	0.4%	0.5%	0.5%	0.4%
General and Administrative Supplies and Other	2.5%	1.8%	1.2%	1.7%	2.4%
Advertising	0.7%	0.7%	0.6%	0.7%	0.7%
Marketing Purchased Services	0.0%	0.2%	0.2%	0.4%	0.2%
Marketing Supplies and Other	0.1%	0.3%	0.2%	0.4%	0.1%
Fundraising/Development Purchased Services	0.0%	0.2%	0.2%	0.0%	0.3%
Fundraising/Development Supplies and Other	0.5%	0.2%	0.2%	0.3%	0.2%
Costs per Resident Day					
Total General and Administrative Costs	\$ 12.94	\$ 15.12	\$ 14.88	\$ 15.64	\$ 14.34
Total Marketing Costs	\$ 2.13	\$ 2.52	\$ 2.92	\$ 2.51	\$ 2.46
Total Fundraising Costs	\$ 1.97	\$ 0.85	\$ 0.74	\$ 0.80	\$ 1.07
Total General and Administrative, Marketing and Fundraising Costs	\$ 17.03	\$ 18.04	\$ 17.41	\$ 19.29	\$ 17.11
Line Item Costs					
Insurance - Property and Liability	\$ 1.12	\$ 1.14	\$ 1.15	\$ 1.47	\$ 1.00
Insurance - Medical Malpractice and D&O	\$ 0.06	\$ 0.16	\$ 0.21	\$ 0.27	\$ 0.11
Property Taxes	\$ -	\$ 0.90	\$ 1.20	\$ 1.68	\$ 0.25
Management Fees	\$ -	\$ 4.95	\$ 3.25	\$ 4.90	\$ 7.61
Corporate Office Allocation	\$ -	\$ 6.94	\$ 6.98	\$ 5.51	\$ 8.44
General and Administrative Purchased Services	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
General and Administrative IT and Computer Expense	\$ 0.80	\$ 0.52	\$ 0.56	\$ 0.56	\$ 0.29
General and Administrative Supplies and Other	\$ 3	\$ 2	\$ 1	\$ 2	\$ 3
Advertising	\$ 0.85	\$ 0.72	\$ 0.60	\$ 0.76	\$ 0.60
Marketing Purchased Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Marketing Supplies and Other	\$ 0.10	\$ 0.19	\$ 0.17	\$ 0.40	\$ 0.14
Fundraising/Development Purchased Services	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Fundraising/Development Supplies and Other	\$ 0.53	\$ 0.18	\$ 0.16	\$ 0.14	\$ 0.20
Costs per Total Units/Beds					
Total General and Administrative Costs	\$ 12,433	\$ 5,758	\$ 6,220	\$ 5,565	\$ 5,372
Total Marketing Costs	\$ 2,044	\$ 985	\$ 1,014	\$ 890	\$ 1,097
Total Fundraising Costs	\$ 1,888	\$ 304	\$ 298	\$ 339	\$ 335
Total General and Administrative, Marketing and Fundraising Costs	\$ 16,365	\$ 6,881	\$ 7,079	\$ 6,609	\$ 6,806
Line Item Costs					
Insurance - Property and Liability	\$ 1,075	\$ 433	\$ 418	\$ 599	\$ 367
Insurance - Medical Malpractice and D&O	\$ 59	\$ 56	\$ 63	\$ 104	\$ 43
Property Taxes	\$ -	\$ 335	\$ 732	\$ 549	\$ 79
Management Fees	\$ -	\$ 1,815	\$ 1,415	\$ 1,777	\$ 2,897
Corporate Office Allocation	\$ -	\$ 2,262	\$ 2,412	\$ 1,915	\$ 2,773
General and Administrative Purchased Services	\$ 1,150	\$ 413	\$ 283	\$ 465	\$ 219
General and Administrative IT and Computer Expense	\$ 776	\$ 152	\$ 146	\$ 158	\$ 107
General and Administrative Supplies and Other	\$ 2,853	\$ 775	\$ 408	\$ 664	\$ 995
Advertising	\$ 817	\$ 266	\$ 250	\$ 323	\$ 253
Marketing Purchased Services	\$ 12	\$ 87	\$ 83	\$ 136	\$ 82
Marketing Supplies and Other	\$ 98	\$ 78	\$ 64	\$ 143	\$ 59
Fundraising/Development Purchased Services	\$ -	\$ 53	\$ 98	\$ 12	\$ 64
Fundraising/Development Supplies and Other	\$ 505	\$ 62	\$ 70	\$ 54	\$ 64
Costs per Square Foot					
Total General and Administrative Costs	\$ 3.03	\$ 4.80	\$ 4.89	\$ 5.00	\$ 4.18
Total Marketing Costs	\$ 0.50	\$ 0.82	\$ 0.83	\$ 0.72	\$ 0.81
Total Fundraising Costs	\$ 0.46	\$ 0.28	\$ 0.29	\$ 0.25	\$ 0.35
Total General and Administrative, Marketing and Fundraising Costs	\$ 3.99	\$ 5.93	\$ 6.50	\$ 5.85	\$ 5.56
Line Item Costs					
Insurance - Property and Liability	\$ 0.26	\$ 0.35	\$ 0.40	\$ 0.40	\$ 0.30
Insurance - Medical Malpractice and D&O	\$ 0.01	\$ 0.04	\$ 0.07	\$ 0.07	\$ 0.03
Property Taxes	\$ -	\$ 0.31	\$ 0.96	\$ 0.35	\$ 0.08
General and Administrative IT and Computer Expense	\$ 0.19	\$ 0.16	\$ 0.14	\$ 0.17	\$ 0.18
Percent Increase in Insurance					
Property Insurance	-34.7%	-0.1%	0.0%	3.3%	-5.0%
Professional Liability Insurance Premiums	-82.9%	0.5%	-9.5%	3.9%	2.6%

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

General and Administrative, Marketing and Fundraising

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue					
Total General and Administrative Salaries	4.6%	4.2%	4.8%	4.1%	3.7%
Total Marketing Salaries	0.8%	1.1%	1.3%	1.0%	1.0%
Total Fundraising Salaries	1.0%	0.5%	0.5%	0.6%	0.6%
Total General and Administrative, Marketing and Fundraising Salaries	6.4%	5.3%	5.3%	5.3%	5.2%
Salaries per Resident Day					
Total General and Administrative Salaries	\$ 5.39	\$ 4.52	\$ 5.34	\$ 4.41	\$ 4.24
Total Marketing Salaries	\$ 0.92	\$ 1.20	\$ 1.34	\$ 1.26	\$ 1.10
Total Fundraising Salaries	\$ 1.15	\$ 0.53	\$ 0.47	\$ 0.52	\$ 0.78
Total General and Administrative, Marketing and Fundraising Salaries	\$ 7.46	\$ 6.07	\$ 6.96	\$ 5.80	\$ 6.24
Salaries per Unit/Bed					
Total General and Administrative Salaries	\$ 5,181	\$ 1,641	\$ 1,913	\$ 1,568	\$ 1,556
Total Marketing Salaries	\$ 888	\$ 442	\$ 482	\$ 401	\$ 435
Total Fundraising Salaries	\$ 1,099	\$ 220	\$ 208	\$ 227	\$ 307
Total General and Administrative, Marketing and Fundraising Salaries	\$ 7,168	\$ 2,293	\$ 2,429	\$ 2,212	\$ 2,248
Average Wages per Hour					
Total Administration	\$ 30.65	\$ 27.42	\$ 27.83	\$ 27.07	\$ 23.67
Total Marketing	\$ 35.64	\$ 24.74	\$ 24.42	\$ 25.37	\$ 23.15
Total Fundraising	\$ 29.42	\$ 30.50	\$ 35.68	\$ 26.38	\$ 27.11
Total General and Administrative, Marketing and Fundraising Salaries	\$ 30.99	\$ 27.13	\$ 26.41	\$ 26.75	\$ 26.25
Paid Salary Percentage					
General & Administrative	80%	81%	86%	77%	81%
Marketing	97%	94%	85%	93%	89%
Fundraising	98%	95%	93%	93%	83%
Total General and Administrative, Marketing and Fundraising	84%	82%	84%	74%	80%
Contracted Salary Percentage					
General & Administrative	18%	16%	15%	22%	14%
Marketing	1%	20%	23%	22%	15%
Fundraising	0%	26%	62%	5%	26%
Total General and Administrative, Marketing and Fundraising	14%	16%	13%	20%	13%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue:					
Total General and Administrative Salaries	5.6%	5.4%	4.5%	5.6%	4.4%
Total Marketing Salaries	0.8%	1.2%	1.4%	1.2%	1.2%
Total Fundraising Salaries	1.0%	0.5%	0.5%	0.5%	0.7%
Total General and Administrative, Marketing and Fundraising Salaries	7.4%	6.7%	6.0%	6.8%	6.1%
Salaries and Purchased Services per Resident Day:					
Total General and Administrative Salaries	\$ 6.59	\$ 5.49	\$ 5.26	\$ 6.24	\$ 4.80
Total Marketing Salaries	\$ 0.94	\$ 1.39	\$ 1.41	\$ 1.40	\$ 1.32
Total Fundraising Salaries	\$ 1.15	\$ 0.50	\$ 0.47	\$ 0.52	\$ 0.74
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8.67	\$ 7.04	\$ 7.37	\$ 7.24	\$ 6.77
Salaries and Purchased Services per Unit/Bed:					
Total General and Administrative Salaries	\$ 6,330.67	\$ 2,082.18	\$ 1,876.07	\$ 2,250.10	\$ 1,943.16
Total Marketing Salaries	\$ 899.69	\$ 481.14	\$ 526.13	\$ 408.70	\$ 478.88
Total Fundraising Salaries	\$ 1,099.22	\$ 215.93	\$ 203.54	\$ 226.59	\$ 266.65
Total General and Administrative, Marketing and Fundraising Salaries	\$ 8,329.58	\$ 2,700.66	\$ 2,585.90	\$ 2,851.97	\$ 2,331.50
Salaries and Purchased Services per Total Department Costs					
Total Administration	49.9%	34.9%	28.8%	31.6%	40.0%
Total Marketing	48.6%	53.2%	51.3%	49.5%	57.3%
Total Fundraising	67.2%	68.9%	67.3%	70.3%	64.6%
Total General and Administrative, Marketing and Fundraising Salaries	56.3%	35.5%	32.6%	37.2%	37.4%
FTEs per Unit/Bed					
General & Administrative	0.08	0.03	0.04	0.03	0.03
Marketing	0.01	0.01	0.01	0.01	0.01
Fundraising	0.02	0.01	0.00	0.01	0.01
Total General and Administrative, Marketing and Fundraising	0.11	0.04	0.04	0.04	0.04
Supervisory/Direct FTE Percentage					
Supervisory					
General & Administrative	22%	29%	31%	29%	24%
Marketing	49%	32%	31%	31%	47%
Fundraising	33%	95%	93%	93%	75%
Total General and Administrative, Marketing and Fundraising	26%	31%	34%	29%	30%
Clerical/Direct					
General & Administrative	76%	67%	63%	64%	70%
Marketing	49%	66%	69%	70%	62%
Fundraising	65%	48%	31%	47%	56%
Total General and Administrative, Marketing and Fundraising	72%	64%	61%	64%	63%
Hours per Resident Day					
General & Administrative	0.18	0.17	0.16	0.17	0.17
Marketing	0.03	0.05	0.04	0.05	0.05
Fundraising	0.04	0.02	0.01	0.02	0.02
Total General and Administrative, Marketing and Fundraising	0.24	0.23	0.20	0.22	0.21

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

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

Cost Analysis

Costs as a Percent of Net Resident Service Revenue					
Total Dietary	21.2%	17.2%	16.6%	17.3%	17.9%
Line Item Costs:					
Dietary Purchased Services	0.3%	0.5%	1.1%	0.2%	0.5%
Dietary Raw Food	6.2%	5.7%	5.9%	5.6%	5.4%
Dietary Supplies and Other	0.9%	1.1%	1.2%	1.1%	1.0%
Costs per Resident Day					
Total Dietary	\$ 24.68	\$ 19.97	\$ 19.34	\$ 19.13	\$ 20.00
Line Item Costs:					
Dietary Purchased Services	\$ 0.34	\$ 0.33	\$ 1.00	\$ 0.20	\$ 0.32
Dietary Raw Food	\$ 7.25	\$ 6.94	\$ 7.42	\$ 6.46	\$ 6.84
Dietary Supplies and Other	\$ 1.01	\$ 1.22	\$ 1.27	\$ 1.25	\$ 1.16
Costs per Total Unit/Bed					
Total Dietary	\$ 23,708	\$ 6,918	\$ 6,460	\$ 6,773	\$ 7,075
Line Item Costs:					
Dietary Purchased Services	\$ 325	\$ 153	\$ 347	\$ 62	\$ 204
Dietary Raw Food	\$ 6,971	\$ 2,413	\$ 2,290	\$ 2,364	\$ 2,446
Dietary Supplies and Other	\$ 967	\$ 448	\$ 477	\$ 427	\$ 443
Costs per Meal Served					
Total Dietary	\$ 10.03	\$ 10.06	\$ 10.02	\$ 10.44	\$ 9.26
Line Item Costs:					
Dietary Purchased Services	\$ 0.14	\$ 0.20	\$ 0.76	\$ 0.16	\$ 0.21
Dietary Raw Food	\$ 2.95	\$ 3.27	\$ 3.33	\$ 3.76	\$ 2.94
Dietary Supplies and Other	\$ 0.41	\$ 0.68	\$ 0.81	\$ 0.78	\$ 0.62
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue	11.0%	7.4%	7.2%	7.3%	7.6%
Salaries per Resident Day	\$ 12.77	\$ 8.72	\$ 7.44	\$ 8.00	\$ 9.35
Salaries per Meal Served	\$ 5.18	\$ 4.51	\$ 3.57	\$ 4.91	\$ 4.07
Average Wages per Hour	\$ 12.04	\$ 11.19	\$ 10.04	\$ 11.26	\$ 11.16
Paid/Contracted Salary Percentage					
Paid Salary Percentage	95.5%	93.5%	89.7%	92.0%	90.6%
Contracted Salary Percentage	2.5%	4.3%	8.5%	1.7%	4.2%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	11.3%	7.7%	7.3%	7.4%	8.6%
Salaries and Purchased Services per Resident Day	\$ 13.11	\$ 9.00	\$ 7.99	\$ 8.31	\$ 9.96
Salaries and Purchased Services per Meal Served	\$ 5.33	\$ 5.02	\$ 4.38	\$ 5.12	\$ 4.55
Salaries and Purchased Services as a Percentage of Total Dietary Costs	51.9%	46.1%	44.6%	45.1%	45.6%
FTEs per Unit/Bed	0.48	0.12	0.11	0.11	0.14
Supervisory/Direct FTE Percentage					
Percent Supervisory FTEs	11.6%	10.7%	10.5%	10.6%	10.3%
Percent Direct FTEs	86.4%	84.9%	87.7%	83.0%	83.0%
Hours per Resident Day	1.04	0.72	0.65	0.64	0.78
Hours per Meal Served	0.42	0.38	0.34	0.41	0.37

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

Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Resident Service Revenue					
Plant Operations	18.1%	13.9%	14.0%	13.3%	12.7%
Housekeeping	7.4%	4.9%	5.1%	4.8%	4.6%
Laundry	1.5%	0.7%	0.9%	0.6%	0.7%
Security	1.5%	1.1%	1.0%	1.0%	1.3%
Line Item Costs:					
Utilities	6.1%	5.6%	5.9%	5.5%	5.1%
Repair and Maintenance	2.2%	2.3%	2.7%	2.5%	1.8%
Costs per Resident Day					
Plant Operations	\$ 21.18	\$ 15.66	\$ 17.61	\$ 15.28	\$ 14.94
Housekeeping	\$ 8.69	\$ 5.65	\$ 5.35	\$ 5.51	\$ 5.77
Laundry	\$ 1.67	\$ 0.70	\$ 0.85	\$ 0.59	\$ 0.82
Security	\$ 1.71	\$ 1.16	\$ 0.91	\$ 1.08	\$ 1.33
Line Item Costs:					
Utilities	\$ 7.11	\$ 6.89	\$ 6.93	\$ 6.13	\$ 6.82
Repair and Maintenance	\$ 2.49	\$ 2.44	\$ 2.46	\$ 2.89	\$ 1.98
Costs per Unit/Bed					
Plant Operations	\$ 20,353	\$ 5,735	\$ 5,587	\$ 5,524	\$ 5,653
Housekeeping	\$ 8,354	\$ 1,966	\$ 1,767	\$ 1,939	\$ 1,947
Laundry	\$ 1,599	\$ 270	\$ 356	\$ 236	\$ 297
Security	\$ 1,640	\$ 445	\$ 384	\$ 441	\$ 481
Line Item Costs:					
Utilities	\$ 6,826	\$ 2,436	\$ 2,381	\$ 2,455	\$ 2,313
Repair and Maintenance	\$ 2,392	\$ 896	\$ 939	\$ 877	\$ 737
Costs per Square Foot					
Plant Operations	\$ 4.96	\$ 4.51	\$ 5.26	\$ 4.12	\$ 4.61
Housekeeping	\$ 2.04	\$ 1.65	\$ 1.57	\$ 1.55	\$ 1.66
Laundry	\$ 0.39	\$ 0.22	\$ 0.33	\$ 0.13	\$ 0.27
Security	\$ 0.40	\$ 0.34	\$ 0.31	\$ 0.33	\$ 0.34
Plant Operations Line Items:					
Plant Operations Purchased Services	\$ 1.12	\$ 0.49	\$ 0.33	\$ 0.51	\$ 0.48
Utilities	\$ 1.67	\$ 1.82	\$ 2.21	\$ 1.70	\$ 1.79
Equipment Lease Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Lease Expense	\$ -	\$ 0.03	\$ 0.15	\$ 0.57	\$ 0.02
Plant Operation Supplies and Other	\$ 0.54	\$ 0.30	\$ 0.30	\$ 0.26	\$ 0.36
Housekeeping Line Items:					
Housekeeping Purchased Services	\$ 0.12	\$ 0.10	\$ 0.14	\$ 0.07	\$ 0.21
Housekeeping Supplies and Other	\$ 0.30	\$ 0.18	\$ 0.17	\$ 0.14	\$ 0.20
Security Line Items:					
Security Purchased Services	\$ -	\$ 0.10	\$ 0.31	\$ 0.08	\$ 0.17
Security Supplies and Other	\$ -	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.02
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue					
Plant Operations	3.0%	2.9%	3.5%	3.1%	2.5%
Housekeeping	4.7%	3.3%	3.3%	3.5%	2.6%
Laundry	0.9%	0.4%	0.6%	0.4%	0.4%
Security	1.2%	0.9%	0.7%	0.9%	1.0%
Salaries per Resident Day					
Plant Operations	\$ 3.60	\$ 3.15	\$ 4.14	\$ 3.14	\$ 2.72
Housekeeping	\$ 5.49	\$ 3.75	\$ 3.66	\$ 3.81	\$ 3.31
Laundry	\$ 0.98	\$ 0.46	\$ 0.64	\$ 0.40	\$ 0.46
Security	\$ 1.34	\$ 0.90	\$ 0.70	\$ 0.86	\$ 1.27
Salaries per Unit/Bed					
Plant Operations	\$ 3,451.99	\$ 1,192.22	\$ 1,340.23	\$ 1,186.69	\$ 997.37
Housekeeping	\$ 5,268.76	\$ 1,323.30	\$ 1,231.32	\$ 1,379.28	\$ 1,297.70
Laundry	\$ 937.92	\$ 180.71	\$ 227.77	\$ 159.69	\$ 168.41
Security	\$ 1,294.48	\$ 352.79	\$ 271.25	\$ 364.44	\$ 545.20
Salaries per Square Foot					
Plant Operations	\$ 0.84	\$ 0.93	\$ 1.26	\$ 0.91	\$ 0.83
Housekeeping	\$ 1.28	\$ 1.16	\$ 1.14	\$ 1.05	\$ 1.15
Laundry	\$ 0.23	\$ 0.14	\$ 0.18	\$ 0.10	\$ 0.16
Security	\$ 0.31	\$ 0.27	\$ 0.21	\$ 0.24	\$ 0.33
Average Wages per Hour					
Plant Operations	\$ 21.72	\$ 17.12	\$ 16.89	\$ 16.78	\$ 16.20
Housekeeping	\$ 10.37	\$ 10.23	\$ 9.95	\$ 10.09	\$ 9.93
Laundry	\$ 11.17	\$ 10.07	\$ 9.83	\$ 9.79	\$ 9.87
Security	\$ 12.17	\$ 12.65	\$ 12.53	\$ 12.90	\$ 11.75

Participating
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Group II - Median by Geographic Region
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Plant Operations and Maintenance, Housekeeping, Laundry, and Security

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Salary and FTE Analysis (Continued)					
Paid Salary Percentage					
Plant Operations	42.1%	67.5%	73.7%	66.6%	58.7%
Housekeeping	90.1%	95.0%	93.0%	90.3%	90.9%
Laundry	98.0%	95.0%	93.0%	93.0%	93.0%
Security	98.0%	95.0%	93.0%	93.0%	93.0%
Contracted Salary Percentage					
Plant Operations	55.9%	35.8%	28.8%	35.8%	35.0%
Housekeeping	7.9%	7.7%	8.9%	6.7%	11.8%
Laundry	0.0%	30.3%	37.6%	17.2%	78.2%
Security	0.0%	95.0%	93.0%	62.0%	93.0%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Plant Operations	7.2%	4.3%	4.6%	4.2%	3.7%
Housekeeping	5.1%	3.6%	3.3%	3.6%	3.4%
Laundry	0.9%	0.5%	0.6%	0.4%	0.5%
Security	1.2%	0.9%	0.8%	0.7%	1.0%
Salaries and Purchased Services per Resident Day					
Plant Operations	\$ 8.36	\$ 4.45	\$ 4.36	\$ 4.32	\$ 4.36
Housekeeping	\$ 5.97	\$ 4.11	\$ 3.66	\$ 4.06	\$ 4.15
Laundry	\$ 0.98	\$ 0.48	\$ 0.60	\$ 0.40	\$ 0.49
Security	\$ 1.34	\$ 0.91	\$ 0.79	\$ 0.88	\$ 1.30
Salaries and Purchased Services per Unit/Bed					
Plant Operations	\$ 8,036.38	\$ 1,673.16	\$ 1,825.38	\$ 1,637.55	\$ 1,579.92
Housekeeping	\$ 5,733.89	\$ 1,408.57	\$ 1,231.32	\$ 1,468.17	\$ 1,383.15
Laundry	\$ 937.92	\$ 181.89	\$ 215.24	\$ 159.69	\$ 191.75
Security	\$ 1,294.48	\$ 367.53	\$ 290.20	\$ 357.40	\$ 480.72
Salaries and Purchased Services per Square Foot					
Plant Operations	\$ 1.96	\$ 1.43	\$ 1.43	\$ 1.30	\$ 1.34
Housekeeping	\$ 1.40	\$ 1.21	\$ 1.19	\$ 1.13	\$ 1.18
Laundry	\$ 0.23	\$ 0.16	\$ 0.21	\$ 0.10	\$ 0.18
Security	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.28	\$ 0.31
Salaries and Purchased Services as a Percent of Total Department Costs					
Plant Operations	38.7%	30.2%	27.9%	31.9%	29.1%
Housekeeping	67.2%	69.2%	65.4%	69.8%	66.9%
Laundry	57.5%	64.2%	58.4%	70.5%	58.4%
Security	77.3%	77.2%	78.1%	75.4%	76.1%
FTEs per Unit/Bed					
Plant Operations	0.08	0.03	0.05	0.04	0.03
Housekeeping	0.24	0.06	0.06	0.06	0.06
Laundry	0.04	0.01	0.01	0.01	0.01
Security	0.05	0.01	0.01	0.01	0.02
Percent Supervisory FTES					
Plant Operations	29.7%	16.6%	17.5%	13.5%	19.3%
Housekeeping	6.9%	7.2%	7.8%	6.3%	6.8%
Laundry	8.4%	16.7%	93.0%	15.5%	15.3%
Security	11.5%	11.0%	10.7%	10.4%	10.9%
Percent Direct FTES					
Plant Operations	68.3%	79.3%	76.1%	79.5%	75.1%
Housekeeping	91.1%	88.3%	85.8%	87.0%	86.4%
Laundry	89.6%	95.0%	93.0%	93.0%	93.0%
Security	86.5%	95.0%	93.0%	93.0%	93.0%
Hours per Resident Day					
Plant Operations	0.17	0.18	0.22	0.18	0.16
Housekeeping	0.52	0.34	0.37	0.33	0.32
Laundry	0.09	0.04	0.07	0.04	0.05
Security	0.11	0.07	0.06	0.07	0.08
Hours per Total Unit/Bed					
Plant Operations	155.75	69.08	89.45	68.48	60.49
Housekeeping	498.01	126.08	124.54	123.43	113.55
Laundry	82.27	14.62	23.18	13.69	14.99
Security	104.24	27.52	22.63	26.77	33.29
Hours per Total Square Feet					
Plant Operations	0.04	0.06	0.07	0.05	0.06
Housekeeping	0.12	0.10	0.12	0.09	0.10
Laundry	0.02	0.02	0.02	0.01	0.02
Security	0.03	0.02	0.02	0.02	0.03
Hours per Acreage					
Groundskeeping	0.02	0.07	0.07	0.14	0.04

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

Resident Services

	Facility Specific Information	Benchmark Results			
		Total	Geographic Region		
			Rural	Suburban	Urban
Cost Analysis					
Costs as a Percent of Net Resident Service Revenue	8.3%	5.1%	5.4%	4.9%	4.8%
Costs per Resident Day	\$ 9.76	\$ 6.22	\$ 6.67	\$ 5.85	\$ 6.26
Costs per Total Unit/Bed	\$ 9,383	\$ 2,243	\$ 2,276	\$ 2,143	\$ 2,149
Costs per Square Foot	\$ 2.28	\$ 1.71	\$ 2.01	\$ 1.55	\$ 1.78
Salary and FTE Analysis					
Salaries as a Percent of Net Resident Service Revenue	5.7%	3.5%	3.5%	3.2%	3.4%
Salaries per Resident Day	\$ 6.68	\$ 3.95	\$ 4.12	\$ 3.51	\$ 4.34
Salaries per Unit/Bed	\$ 6,418.55	\$ 1,481.30	\$ 1,337.71	\$ 1,352.97	\$ 1,566.59
Average Wages per Hour	\$ 18.46	\$ 17.09	\$ 16.48	\$ 17.00	\$ 17.06
Paid/Contracted Salary Percentage					
Paid Salary Percentage	93.9%	94.7%	90.7%	92.8%	92.8%
Contracted Salary Percentage	4.1%	2.8%	6.0%	0.9%	3.2%
Salaries and Purchased Services as a Percent of Net Resident Service Revenue	7.1%	4.6%	4.9%	4.5%	4.1%
Salaries and Purchased Services per Resident Day	\$ 8.33	\$ 5.27	\$ 5.28	\$ 5.05	\$ 5.32
Salaries and Purchased Services per Unit/Bed	\$ 8,008.37	\$ 1,934.63	\$ 1,894.15	\$ 1,920.32	\$ 1,869.89
Salaries and Purchased Services as a Percent of Total Resident Services Costs	83.3%	81.7%	82.8%	81.8%	78.1%
FTEs per Unit/Bed	0.17	0.04	0.04	0.04	0.04
Supervisory/Direct FTE Percentage					
Percent Supervisory FTEs	7.1%	18.6%	20.9%	18.1%	16.1%
Percent Direct FTEs	90.9%	76.6%	72.7%	75.1%	77.4%
Hours per Resident Day	0.35	0.22	0.25	0.20	0.22
Hours per Unit/Bed	0.17	0.04	0.04	0.04	0.04

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

Healthcare

Facility Specific Information	Benchmark Results			
	Total	Geographic Region		
		Rural	Suburban	Urban

Cost Analysis

Costs as a Percent of Net Resident Service Revenue

Healthcare Administration	4.1%	4.8%	4.6%	5.3%	4.4%
Assisted Living	12.2%	5.7%	4.9%	5.0%	7.0%
Nursing	13.0%	17.5%	18.3%	15.4%	17.0%
Therapy	0.2%	4.4%	4.7%	3.7%	4.1%
Total Healthcare	29.5%	32.3%	32.5%	29.5%	32.6%

Costs per Healthcare Resident Day

Healthcare Administration	\$ 13.44	\$ 16.39	\$ 13.78	\$ 19.10	\$ 13.01
Assisted Living	\$ 39.31	\$ 20.09	\$ 16.07	\$ 20.50	\$ 20.38
Nursing	\$ 42.23	\$ 55.85	\$ 54.28	\$ 55.10	\$ 54.67
Therapy	\$ 0.61	\$ 13.21	\$ 13.03	\$ 14.68	\$ 11.33
Total Healthcare	\$ 95.58	\$ 105.54	\$ 97.16	\$ 109.38	\$ 99.39

Costs per Healthcare Bed

Healthcare Administration	\$ 4,637	\$ 5,512	\$ 5,420	\$ 6,887	\$ 4,377
Assisted Living	\$ 13,572	\$ 5,791	\$ 4,619	\$ 5,991	\$ 7,067
Nursing	\$ 14,579	\$ 17,373	\$ 16,289	\$ 17,007	\$ 17,929
Therapy	\$ 210	\$ 4,367	\$ 3,840	\$ 4,275	\$ 4,476
Total Healthcare	\$ 32,998	\$ 33,043	\$ 30,169	\$ 34,161	\$ 33,849

Costs per Total Square Foot

Healthcare Administration	\$ 1.13	\$ 1.73	\$ 1.44	\$ 1.71	\$ 1.53
Assisted Living	\$ 3.31	\$ 1.83	\$ 1.50	\$ 1.46	\$ 2.23
Nursing	\$ 3.56	\$ 5.94	\$ 6.17	\$ 4.54	\$ 5.91
Therapy	\$ 0.05	\$ 1.37	\$ 1.42	\$ 1.25	\$ 1.50
Total Healthcare	\$ 8.05	\$ 10.87	\$ 10.52	\$ 8.95	\$ 11.17

Salary and FTE Analysis

Salaries as a Percent of Net Resident Service Revenue

Healthcare Administration	3.0%	3.3%	2.9%	3.8%	3.0%
Assisted Living	8.8%	4.2%	3.3%	3.7%	5.5%
Nursing	9.9%	12.2%	12.7%	11.4%	11.8%
Therapy	0.2%	2.4%	2.6%	3.2%	0.5%
Total Healthcare	22.0%	22.0%	21.5%	22.0%	20.8%

Salaries per Healthcare Resident Day

Healthcare Administration	\$ 10.02	\$ 11.07	\$ 9.85	\$ 13.18	\$ 9.57
Assisted Living	\$ 28.79	\$ 14.38	\$ 11.35	\$ 14.75	\$ 15.81
Nursing	\$ 31.99	\$ 40.35	\$ 30.42	\$ 40.73	\$ 40.07
Therapy	\$ 0.48	\$ 6.50	\$ 7.11	\$ 9.45	\$ 1.64
Total Healthcare	\$ 71.28	\$ 72.30	\$ 58.73	\$ 78.12	\$ 67.09

Salaries per Healthcare Unit/Bed

Healthcare Administration	\$ 3,457	\$ 3,419	\$ 3,196	\$ 4,063	\$ 3,232
Assisted Living	\$ 9,940	\$ 4,261	\$ 3,515	\$ 4,005	\$ 4,914
Nursing	\$ 11,045	\$ 13,315	\$ 10,469	\$ 13,251	\$ 13,696
Therapy	\$ 167	\$ 2,336	\$ 2,362	\$ 3,465	\$ 449
Total Healthcare	\$ 24,609	\$ 23,331	\$ 19,543	\$ 24,784	\$ 22,290

Salaries per Square Foot

Healthcare Administration	\$ 0.84	\$ 1.08	\$ 1.15	\$ 1.02	\$ 1.00
Assisted Living	\$ 2.42	\$ 1.43	\$ 1.14	\$ 1.00	\$ 1.65
Nursing	\$ 2.70	\$ 4.51	\$ 4.50	\$ 4.03	\$ 4.23
Therapy	\$ 0.04	\$ 0.78	\$ 0.76	\$ 0.79	\$ 0.17
Total Healthcare	\$ 6.00	\$ 7.80	\$ 7.56	\$ 6.84	\$ 7.04

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

Healthcare

Facility Specific Information	Benchmark Results			
	Total	Geographic Region		
		Rural	Suburban	Urban

Salary and FTE Analysis (Continued)

Average Wages per Hour					
Healthcare Administration	\$ 24.87	\$ 24.66	\$ 24.24	\$ 26.00	\$ 23.28
Assisted Living Total	\$ 15.65	\$ 13.66	\$ 12.75	\$ 13.48	\$ 13.37
RNs	\$ 28.47	\$ 27.60	\$ 22.79	\$ 26.62	\$ 27.33
LPNs	\$ 21.25	\$ 20.36	\$ 19.36	\$ 19.90	\$ 20.06
CNAs	\$ 11.01	\$ 12.19	\$ 11.25	\$ 11.93	\$ 12.15
Orderlies/Non Certified Assistants	\$ -	\$ 10.72	\$ 10.43	\$ 10.40	\$ 11.86
Nursing Total	\$ 14.98	\$ 15.46	\$ 14.81	\$ 14.92	\$ 15.32
RNs	\$ 28.45	\$ 27.57	\$ 28.74	\$ 24.51	\$ 27.22
LPNs	\$ 21.27	\$ 20.58	\$ 18.96	\$ 20.02	\$ 20.26
CNAs	\$ 11.01	\$ 11.97	\$ 11.55	\$ 11.69	\$ 12.19
Orderlies/Non Certified Assistants	\$ -	\$ 9.08	\$ 12.87	\$ 8.89	\$ 7.18
Therapy	\$ 13.39	\$ 29.04	\$ 33.85	\$ 28.43	\$ 14.44
Total Healthcare	\$ 16.15	\$ 16.15	\$ 15.95	\$ 16.90	\$ 15.25

Paid Salary Percentage					
Healthcare Administration	94.8%	91.9%	92.0%	84.7%	92.8%
Assisted Living	98.0%	95.0%	92.0%	92.9%	93.0%
Nursing	98.0%	95.0%	92.6%	93.0%	93.0%
Therapy	98.0%	94.9%	86.5%	92.9%	93.0%
Total Healthcare	97.5%	86.2%	81.7%	83.8%	90.3%

Contracted Salary Percentage					
Healthcare Administration	3.2%	8.5%	5.2%	9.9%	6.6%
Assisted Living	0.0%	1.8%	3.1%	1.2%	0.4%
Nursing	0.0%	2.0%	3.3%	2.0%	1.1%
Therapy	0.0%	95.0%	93.0%	93.0%	93.0%
Total Healthcare	0.5%	9.4%	14.4%	9.8%	2.7%

Salaries and Purchased Services as a Percent of Net Resident Service Revenue					
Healthcare Administration	3.2%	3.8%	3.1%	4.0%	3.3%
Assisted Living	8.8%	4.5%	3.9%	3.8%	5.5%
Nursing	9.9%	12.7%	12.6%	12.3%	12.2%
Therapy	0.2%	4.1%	4.5%	3.7%	4.1%
Total Healthcare	22.1%	23.3%	26.6%	0.0%	0.0%

Salaries and Purchased Services per Healthcare Resident Day					
Healthcare Administration	\$ 10.36	\$ 11.71	\$ 10.92	\$ 14.63	\$ 9.73
Assisted Living	\$ 28.79	\$ 14.75	\$ 11.54	\$ 16.32	\$ 15.87
Nursing	\$ 31.99	\$ 40.94	\$ 31.13	\$ 40.74	\$ 40.13
Therapy	\$ 0.48	\$ 12.86	\$ 14.27	\$ 12.28	\$ 11.32
Total Healthcare	\$ 71.62	\$ 75.84	\$ 67.90	\$ 75.84	\$ 73.77

Salaries and Purchased Services per Healthcare Unit/Bed					
Healthcare Administration	\$ 3,575	\$ 4,062	\$ 3,622	\$ 4,539	\$ 3,288
Assisted Living	\$ 9,940	\$ 4,438	\$ 3,419	\$ 4,683	\$ 4,914
Nursing	\$ 11,045	\$ 13,294	\$ 10,020	\$ 13,356	\$ 13,696
Therapy	\$ 167	\$ 4,110	\$ 4,132	\$ 3,738	\$ 4,472
Total Healthcare	\$ 24,727	\$ 24,827	\$ 23,066	\$ 24,908	\$ 24,543

Salaries and Purchased Services as a Percent of Total Healthcare Costs by Department					
Healthcare Administration	75.6%	73.6%	72.6%	70.9%	73.4%
Assisted Living	71.7%	73.2%	70.9%	71.8%	71.8%
Nursing	74.3%	69.7%	67.9%	68.9%	68.0%
Therapy	77.8%	94.1%	91.5%	91.7%	92.8%
Total Healthcare	73.4%	71.3%	70.5%	69.6%	69.5%

FTEs per Healthcare Unit/Bed					
Healthcare Administration	0.07	0.07	0.07	0.07	0.07
Assisted Living Total	0.30	0.14	0.12	0.14	0.17
RNs	0.04	0.01	0.01	0.01	0.01
LPNs	0.06	0.03	0.03	0.03	0.04
CNAs	0.20	0.10	0.08	0.09	0.14
Orderlies/Non Certified Assistants	0.00	0.08	0.03	0.10	0.10
Nursing Total	0.34	0.37	0.33	0.38	0.36
RNs	0.04	0.04	0.03	0.04	0.04
LPNs	0.07	0.09	0.08	0.08	0.08
CNAs	0.25	0.25	0.24	0.25	0.24
Orderlies/Non Certified Assistants	0.00	0.02	0.02	0.01	0.02
Therapy	0.01	0.04	0.05	0.05	0.01
Total Healthcare	1.83	1.88	1.82	1.85	1.82

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

Healthcare

Facility Specific Information	Benchmark Results			
	Total	Geographic Region		
		Rural	Suburban	Urban

Salary and FTE Analysis (Continued)

Percentage Supervisory FTEs	1.6%	3.5%	5.0%	3.5%	3.0%
Percentage Direct FTEs	96.4%	91.6%	88.4%	89.5%	90.1%
Hours per Healthcare Resident Day					
Healthcare Administration	0.39	0.42	0.39	0.47	0.40
Assisted Living Total	1.80	0.92	0.87	1.03	1.13
RNs	0.26	0.06	0.06	0.06	0.05
LPNs	0.37	0.16	0.16	0.16	0.17
CNAs	1.17	0.71	0.52	0.61	0.83
Orderlies/Non Certified Assistants	0.00	0.47	0.20	0.68	0.60
Nursing Total	2.09	2.45	2.29	2.39	2.53
RNs	0.24	0.23	0.15	0.22	0.24
LPNs	0.41	0.51	0.58	0.51	0.49
CNAs	1.45	1.70	1.59	1.68	1.74
Orderlies/Non Certified Assistants	0.00	0.14	0.15	0.14	0.13
Therapy	0.04	0.24	0.28	0.29	0.10
Total Healthcare	4.32	4.03	3.83	4.18	4.17
Assisted Living Hours per Assisted Living Resident Day					
RNs	0.43	0.12	0.14	0.12	0.07
LPNs	0.61	0.38	0.36	0.46	0.33
CNAs	1.90	1.56	1.19	1.42	1.80
Orderlies/Non Certified Assistants	0.00	0.81	0.73	0.76	1.35
Total	2.94	2.88	2.42	2.76	3.55
Nursing Hours per Nursing Resident Day					
RNs	0.62	0.40	0.28	0.39	0.41
LPNs	1.06	0.91	1.01	0.88	0.89
CNAs	3.74	2.89	2.46	2.85	3.00
Orderlies/Non Certified Assistants	0.00	0.24	0.27	0.26	0.23
Total	5.42	4.44	4.02	4.37	4.54