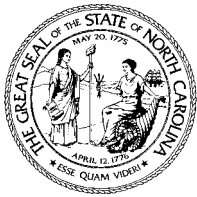


**PERFORMANCE AUDIT
OF THE
ADULT CARE HOMES REIMBURSEMENT RATES**

**Administered by the
NORTH CAROLINA DEPARTMENT OF
HEALTH AND HUMAN SERVICES**

MARCH 2001



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AUDITOR'S TRANSMITTAL

March 30, 2001

The Honorable Michael F. Easley, Governor
Secretary Carmen Hooker Buell
Department of Health and Human Services
Members of the North Carolina General Assembly

Ladies and Gentlemen:

We are pleased to submit this performance audit of the Adult Care Homes Reimbursement Rates administered by the Department of Health and Human Services. This audit was requested by the Senate Appropriations Subcommittee on Human Resources and the House Appropriations Subcommittee on Health and Human Services.

This report consists of an executive summary, operational findings and recommendations, and program overview. The objectives of the audit were to: 1) identify the adult care homes populations and total amount of supplemental assistance and to determine and assess governance and oversight responsibilities, 2) review the laws and regulations governing the cost reimbursement system, 3) analyze the financial information collected by the Department for adult care homes, and 4) analyze the impact of occupancy rates on reimbursement rates. The Secretary of the Department of Health and Human Services has reviewed a draft copy of this report. Her written comments are included as Appendix F, page 97.

We wish to express our appreciation to Secretary Hooker Buell and her staff for the courtesy, cooperation, and assistance provided us during this effort.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ralph Campbell, Jr.".

Ralph Campbell, Jr.
State Auditor

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EXECUTIVE SUMMARY

Program Description:

A number of different divisions within the North Carolina Department of Health and Human Services have some responsibility for oversight, monitoring, and reimbursement for adult care home services. The reimbursement rate has historically been set by the North Carolina General Assembly. Payments for adult care home services are made directly to residents of adult care homes on a monthly basis in compliance with federal Medicaid regulations. The resident is then responsible for paying the adult care home provider for services received. These payments are called State-County Special Assistance for Adults. To be eligible for special assistance, the person must be a resident of North Carolina and meet the income eligibility requirements governing the federal Supplemental Security Income Program. Funding for the special assistance program is 50/50 State and county, with county departments of social services responsible for the actual administration of the program.

Audit Scope and Methodology:

This study of the cost reimbursement system for adult care homes was mandated by the 2000 General Assembly in House Bill 1840, Subpart 4, Section 11.12(b). The scope of the audit **was restricted to the methodology, policies, and procedures in place within the Department of Health and Human Services surrounding the rate setting process for the Special Assistance Reimbursement Program**. The study included identifying the different kinds of homes providing adult services. The study did **not** include, however, any comparison of rates between other types of facilities offering long-term care to older citizens or identification of alternative rate setting methodologies. These issues were outside the scope as defined in the legislation.

Audit Objectives:

To comply with the provisions contained in House Bill 1840, we identified **four** objectives.

1. Identify the adult care homes population, determine the total amount of supplemental assistance provided by the State, and identify the entities with responsibility for providing adult care services;
2. Review the laws and regulations governing the cost reimbursement system for adult care homes, identify and examine the operating and administrative policies and procedures for the divisions within the Department of Health and Human Services (Department) which impact the cost reimbursement system;
3. Analyze the financial information for adult care homes collected by the Department Controller's Office; and
4. Analyze the impact of occupancy rates on the cost reimbursement system.

EXECUTIVE SUMMARY

Conclusions in Brief:

OBJECTIVE 1: PROGRAM STATISTICS

Adult care home services are provided in five different provider settings. The Department of Health and Human Services is responsible for the oversight and licensing programs for these facilities. For fiscal year 1999-00, there were 3,142 facilities in North Carolina with 36,878 available adult care beds serving 22,429 total residents receiving special assistance payments. Special assistance payments, made directly to the adult care resident, average \$506.14 a month and range from \$5 to the maximum of \$1,098. Each individual special assistance payment is determined based on the recipient's total monthly income. For fiscal year 1999-00, the total expenditure for special assistance payments was \$123 million, with the State and local county governments sharing this cost equally. In August 1997, the General Assembly enacted a moratorium on new adult care homes in part to try to contain costs. Since that time, a total of 21,509 new adult care beds have been approved under the exemptions contained in that legislation. The Department does not maintain records to show the status of these approved beds. Therefore, we cannot determine if any of the 21,509 beds are included in the 36,878 available beds for fiscal year 1999-00.

OBJECTIVE 2: LAWS, POLICIES, PROCEDURES

North Carolina implemented the State-County Special Assistance Payments program in 1974 as a result of the enactment of the federal Supplemental Security Income (SSI) Program. Its purpose was to assure that persons who had been receiving supplemental payments under prior federal programs received no less in total monthly payments under SSI. North Carolina's Special Assistance program, covering all adult care home residents eligible for Medicaid, is authorized under GS 108A-40, but there are a number of other statutes that affect adult care homes. The special assistance rate is calculated each year by the Department of Health and Human Services based on the methodology approved by the General Assembly. The General Assembly sets the rate. In 1995, the General Assembly passed legislation requiring adult care home providers to submit audited cost data to the Department for use in calculating the special assistance rates. The Department also is charged with enforcement of sanctions against providers that do not submit the required cost reports. At the time of the audit, the Department did not have all the necessary procedures in place to consistently enforce these laws.

OBJECTIVE 3: FINANCIAL INFORMATION

The site visits conducted at a sample of North Carolina adult care homes revealed a wide range of opinions on the adequacy of North Carolina's current special assistance rates and their impact on facility operations. The rate setting methodology approved by the General Assembly uses cost data only from the 631 adult care facilities classified as "homes for the aged." For fiscal year 1998-99, there were 467 cost reports submitted by these facilities. Our analysis showed that the information in the database is an accurate reflection of the information submitted by the adult care homes. However, the Department is not reviewing the cost report audit procedures to assure that each cost report contains complete and accurate information. The facilities currently are not required to disclose related party or conflict of interest relationships, nor is there an audit procedure assessing costs incurred at a corporate office that are passed along to a facility.

OBJECTIVE 4: OCCUPANCY RATES IMPACT

The current methodology used to compute the special assistance rate for adult care homes is computed based on the actual number of residents in the facilities as reported on the annual cost reports. Therefore, the rate gives consideration to the actual occupancy/vacancy rates within the industry, but may not reimburse the provider 100% of costs. However, under this methodology, as the occupancy rate increases, the calculated special assistance rate decreases. Conversely, as the occupancy rate decreases, the calculated rate would increase. Currently, the State does not require all the detailed financial data needed to evaluate the percentiles used in the rate calculation. Analysis shows that the Department has consistently applied the methodology approved by the General Assembly in the rate calculation process.

EXECUTIVE SUMMARY

Specific Findings

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Objective 1: Program Statistics

- ❑ The number of adult care beds has continued to increase since the 1997 statewide moratorium. 11
- ❑ The Department is not maintaining records on the status of exempted beds. 12
- ❑ The State is developing a comprehensive plan for long-term care that includes the provision of adult care home services..... 12

Objective 2: Laws, Policies, And Procedures

- ❑ The Department is inconsistently enforcing the law governing adult care homes cost reporting. 17
- ❑ The Department has limited means for assuring quality of care in adult care homes. 18

Objective 3: Financial Information

- ❑ The Department is not reviewing the cost report audit procedures. 23
- ❑ The Department does not allow electronic submission of cost reports..... 24
- ❑ Cost reports do not require disclosure of related party or conflict of interest relationships or transactions..... 24
- ❑ Adult care homes audit procedures need to be strengthened..... 25

Objective 4: Occupancy Rates Impact

- ❑ The current rate methodology recognizes occupancy rates..... 28
- ❑ Detailed financial data needed to evaluate the percentiles used in rate-setting is not required by the State. 29
- ❑ The Department has consistently applied the methodology approved by the General Assembly. 29

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AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

North Carolina General Statutes (GS) 147-64.6 empowers the State Auditor with authority to conduct performance audits of any State agency or program, as well as local entities receiving State and federal funds. Performance audits are reviews of activities and operations to determine whether resources are being used economically, efficiently, and effectively.

This study of the *cost reimbursement system for adult care homes* was requested by the 2000 General Assembly in House Bill 1840, Subpart 4. Social Services, Section 11.12(b). Specific objectives of the study were to:

- Identify the adult care homes population, to determine the total amount of supplemental assistance provided by the State, and to identify the entities with responsibility for providing adult care home services;
- Review the laws and regulations governing the cost reimbursement system for adult care homes, identify and examine the operating and administrative policies and procedures for the divisions within the Department of Health and Human Services (the Department) which impact the cost reimbursement system;
- Analyze the financial information for adult care homes collected by the Department Controller's Office; and
- Analyze the impact of occupancy rates on the cost reimbursement system.

During the period August through February 2001, we conducted the fieldwork for the study. We employed an outside contractor, Public Consulting Group, Inc. (PCG), to assist us in obtaining summary information from other states. Specifically, PCG compiled and analyzed information on other states' systems of rate setting for facilities providing services to eligible adults in publicly funded programs. PCG's findings are incorporated within this report as Appendix E, page 87.

To achieve the study objectives, we employed various auditing techniques which adhere to the generally accepted auditing standards as promulgated in *Government Auditing Standards* issued by the Comptroller General of the United States. These techniques included:

- Review of existing General Statutes, federal laws, and North Carolina Administrative Codes as they relate to the Department of Health and Human Services (and the cost reimbursement system for adult care homes);
- Review of the Department's internal policies and procedures;
- Review of existing reports and documentation related to the cost reimbursement system;
- Analyses of financial information;
- Interviews with key personnel within the Department, other state agencies, and members of the General Assembly;
- Interviews with affected parties, including industry advocates; and
- Site visits to a sample of adult care homes and their respective accounting professionals.

This report contains the results of the study including conclusions and recommendations. Specific recommendations aimed at improving the operations of North Carolina's cost reimbursement system in terms of economy, efficiency, and effectiveness are reported. Because of the test nature and other inherent limitations of an audit, together with the limitations of any system of internal and management controls, this audit would not necessarily disclose all weaknesses in the system or lack of compliance. Also, projections of any of the results contained in this report to future periods is subject to the risk that procedures may become inadequate due to changes in conditions and/or personnel, or that the effectiveness of the design and operation of the procedures may deteriorate.

Definitions/Terminology

AA-SA	Aid to the Aged. – Special Assistance for Adults is an assistance payment to individuals age 65 and over who meet the eligibility requirements.
AD-SA	Aid to the Disabled – Special Assistance for Adults is an assistance payment to individuals from age 18 through age 64 who meet the eligibility requirements.
Adult Care Home	An assisted living residence in which the housing management provides 24-hour scheduled and unscheduled personal care services to two or more residents, either directly or, for scheduled needs, through formal written agreement with licensed home care or hospice agencies.
Available bed days	Total number of occupied and unoccupied beds available for use multiplied by 365 days.
CD-SA	Certain Disabled – Special Assistance for Adults is an assistance payment to individuals between ages 18 and 65 who do not meet the disability standards for SSI but who meet the requirements adopted for the CD program.
DDH	An adult care home or group home for developmentally disabled adults which has two to nine developmentally disabled adult residents.
Family Care Home	An adult care home having two to six residents.
Hospital	A public or private institution which is primarily engaged in providing to inpatients, by or under supervision of physicians, diagnostic services and therapeutic services for medical diagnosis, treatment, and care of injured, disabled, or sick persons.
Licensed bed days	Total number of licensed beds multiplied by 365 days.
MHH	A facility that provides mental health services for two or more adults who are mentally ill.
Nursing Home	A facility providing nursing or convalescent care for three or more persons.
Resident bed days	Total number of days the beds were occupied during the year (private pay and special assistance residents) multiplied by 365 days.
SCSA	State County Special Assistance Program.
Special assistance bed days	Total number of beds occupied by special assistance residents multiplied by 365 days during the year.
SSI	Supplemental Security Income – A federal assistance payment for aged, blind, and disabled persons administered by the Social Security Administration.

FINDINGS AND RECOMMENDATIONS

This section of the report details the individual findings and recommendations for each of the major objectives of the audit. We should note that performance audits, by nature, focus on areas where improvements can be made to increase the effectiveness and efficiency of the operation under audit. The following findings and recommendations should not be taken to indicate that the North Carolina Department of Health and Human Services is not effectively providing a vast array of adult care home services. Rather, this report **focuses on those issues surrounding the procedures used to determine the reimbursement rates for adult care home services.**

Objective 1: *To identify the adult care homes population, to determine the total amount of supplemental assistance provided by the State, and to identify the entities with responsibility for providing adult care home services.*

To achieve this objective, we reviewed both federal and State laws and regulations affecting adult care homes. Next we determined the types of adult care home services and facilities that were governed by those laws and regulations. Table 1 summarizes this information, showing

TABLE 1 Facilities That Serve State-County Special Assistance Recipients ¹ Fiscal Year 1999-00					
Facility Type	Number of Facilities	Available Adult Care Beds	Total Adult Care Residents	Total Occupancy Rate	Number of Special Assistance Residents
Homes for the Aged Adult care home 7> residents	631	27,304	22,035	80.7%	15,755
Family Care Homes Adult care home 2-6 residents	801	3,768	3,026	80.3%	2,757
Nursing Homes & Hospitals	375	2,849	2,282	80.1%	1,317
Developmental Disability Homes Adult care home 2-9 developmentally disabled residents	233	1,119	1,057	94.5%	1,040
Mental Health Facilities Facility providing mental health services 2> residents	1,102	1,838	1,654	90.0%	1,560
Total	3,142	36,878	30,054	81.5% avg.	22,429
Source: Division of Facility Services, Division of Social Services and Cost Report Data ¹ The General Assembly enacted a Moratorium on Adult Care Homes in August 1997. The moratorium has been extended each year and is currently in effect through September 30, 2001.					

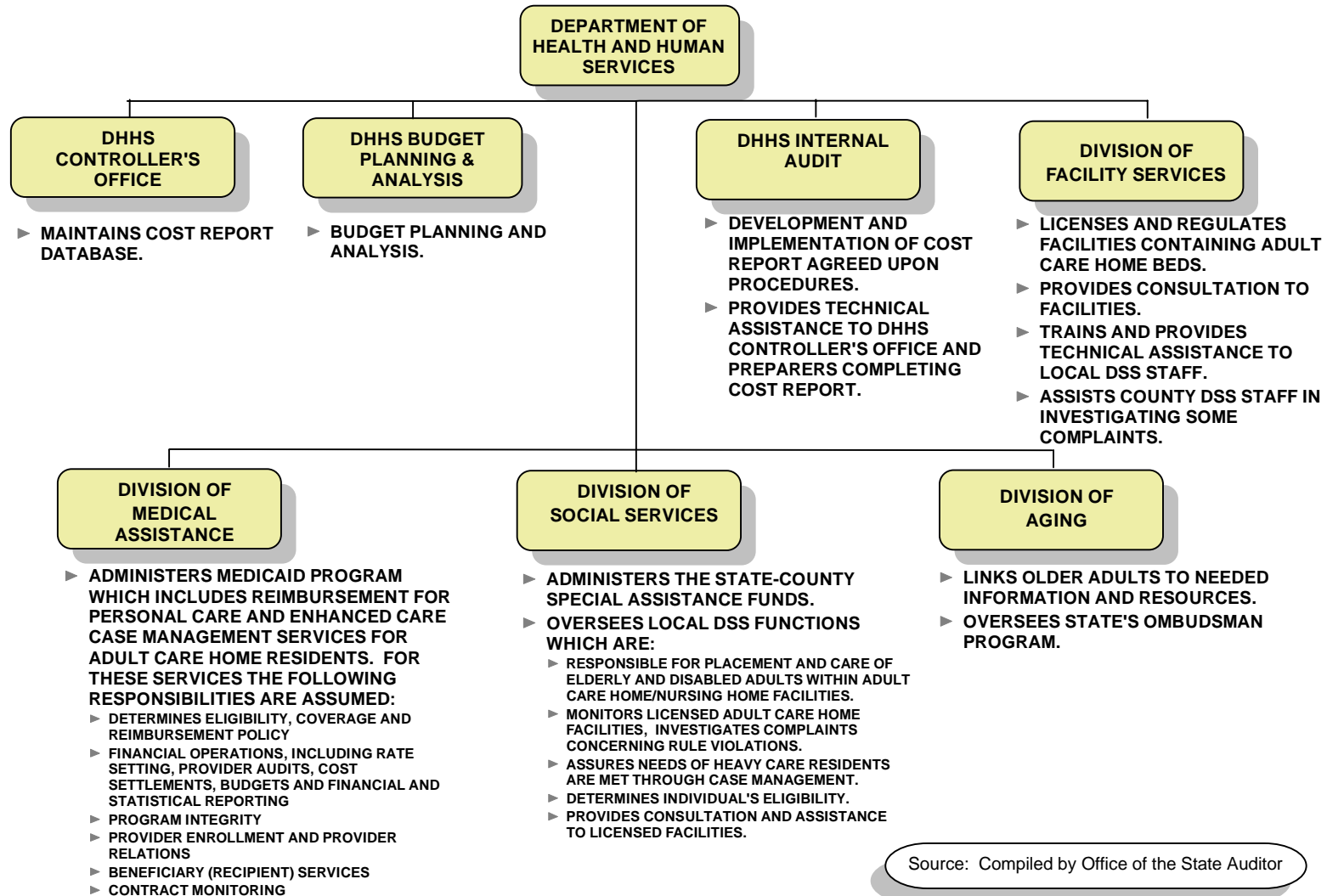
the number of beds by type of facility. We then identified the various divisions within the Department of Health and Human Services that have some responsibility for oversight, monitoring, and reimbursement for adult care home services. Exhibit 1, page 8, depicts these divisions and lists the major areas of responsibility for each.

FINDINGS AND RECOMMENDATIONS

EXHIBIT 1

Department of Health and Human Services

Divisions with State Administrative Responsibilities for State-County Special Assistance



FINDINGS AND RECOMMENDATIONS

Conclusions: Adult care home services are provided in five different provider settings. The Department of Health and Human Services is responsible for the oversight and licensing programs for these facilities. For fiscal year 1999-00, there were 3,142 facilities in North Carolina with 36,878 available adult care beds serving 22,429 residents receiving special assistance payments. Special assistance payments, made directly to the adult care resident, average \$506.14 a month and range from \$5 to the maximum of \$1,098. Each individual special assistance payment is determined based on the recipient's total monthly income. For fiscal year 1999-00, the total expenditures for special assistance payments were \$123 million, with the State and local county governments sharing this cost equally. In August 1997, the General Assembly enacted a moratorium on new adult care homes in part to try to contain costs. Since that time, a total of 21,509 new adult care beds have been approved under the exemptions contained in that legislation. The Department does not maintain records to show the status of these approved beds. Therefore, we cannot determine if any of the 21,509 beds are included in the 36,878 available beds for fiscal year 1999-00.

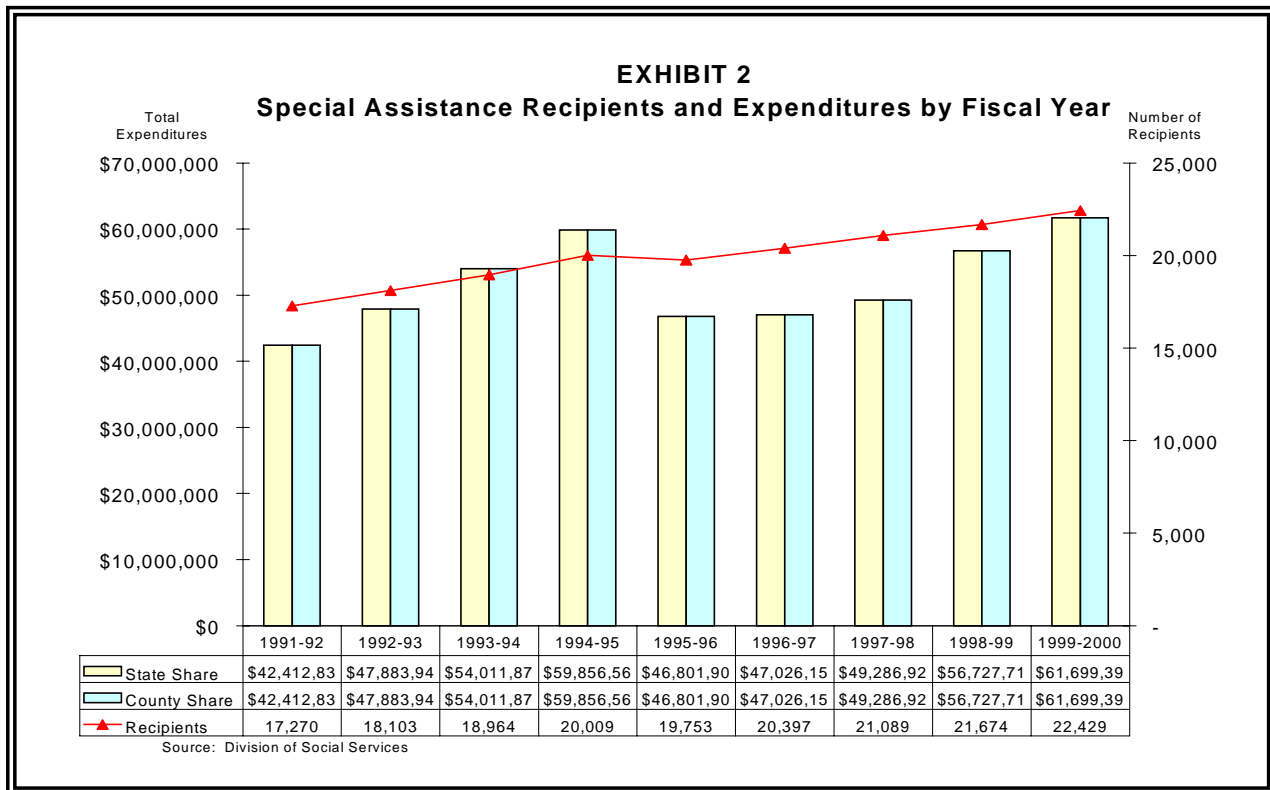
Overview: The Division of Aging defines "**Adult Care Homes**" as *residences for aged and disabled adults who may require 24-hour supervision and assistance with personal care needs*. (See GS 131D-2(1b) for statutory definition.) Medical care may be provided on occasion but is not routinely needed. Adult care homes differ from nursing homes in the level of care and qualifications of staff. These homes range from **family care homes**, which house two to six residents, to **homes for the aged**, which house between 7 to 150+ residents. In addition to these facilities, adult care home beds can also be located in mental health homes, developmental disability homes, hospitals, and nursing homes. North Carolina operates the State-County *Special Assistance* Program to assist low-income individuals (those receiving Supplemental Security Income¹ payments) in paying for the cost of living in adult care homes. The Special Assistance income supplement is a monthly cash payment representing the difference between the adult care home rate set by the General Assembly (plus a personal needs allowance for such items as soap, deodorant, snacks, medications, clothing, etc.) and the amount of the individual's income. The maximum special assistance reimbursement monthly amount is currently \$1,062 for recipients, plus a 36 personal allowance. Payments to recipients will vary from the minimum payment of \$5 to the maximum of \$1,098, less Total

¹ The Supplemental Security Income (SSI) program is a federal program that provides monthly income to people who are age 65 or older, or are blind or disabled, and have limited income and financial resources. Effective January 2001, the SSI payment for an eligible individual is \$530.00 per month; \$796.00 per month for an eligible couple. For 2000, the SSI payment for an eligible individual was \$512.00 per month; \$796.00 per month for an eligible couple. An individual can be eligible for SSI even if he/she has never worked in employment covered under Social Security.

FINDINGS AND RECOMMENDATIONS

Countable Monthly Income². The average monthly special assistance payment was \$506.14 as of 12/31/00. Payments to recipients start the same month eligibility is determined. There are no retroactive payments prior to eligibility status. Residents also receive federal Medicaid “personal care services” payments (see page 16 for discussion).

Exhibit 2 shows the amount the State and counties provided for special assistance from fiscal year 1991-92 to fiscal year 1999-00. The State and counties share the cost of special assistance on a 50/50 basis. Total special assistance payments ranged from \$84,825,664 in fiscal year 1991-92 to a high of \$123,398,786 in fiscal year 1999-00. Clients qualifying for the special assistance payment also are automatically eligible for Medicaid. The number of clients has generally increased since fiscal year 1991-92, to a high of 22,429 in fiscal year 1999-00. Private facilities provide actual adult care home services.



² Total Countable Monthly Income is the amount of outside personal income received by the recipient which is deducted from the recipient's special assistance authorized reimbursement rate. If the Total Countable Monthly Income exceeds the \$1,098 threshold, the recipient will no longer be eligible for special assistance payments or Medicaid. For the month ending 12/31/00, the total countable monthly income was \$591.86 according to records maintained by the Division of Social Services.

FINDINGS AND RECOMMENDATIONS

THE NUMBER OF ADULT CARE BEDS HAS CONTINUED TO INCREASE SINCE THE 1997 STATEWIDE MORATORIUM.

The 1997 General Assembly enacted a statewide moratorium³ on new adult care home beds. The moratorium, initially set for 12 months, has been extended annually through September 30, 2001. The General Assembly realized that the demand for adult care home beds was con-

tinuing to increase as our population ages and that there were a number of new beds already in process at the time the moratorium was enacted. Thus, the legislation outlined specific exemptions to the moratorium. Table 2 summarizes the number of beds approved under each exemption category. Appendix A, page 37, details the exemption categories by

TABLE 2 Exemptions Allowed Under Adult Care Homes Moratorium as of January 5, 2001	
Exemption Categories	# of beds
(b)(1) plans were submitted for approval prior to May 18, 1997	5,072
(b)(2) plans were submitted subsequent to May 18, 1997, demonstrating that individual or organization had entered into a contract or binding real property purchase or lease arrangement or had otherwise made a binding financial commitment prior to August 25, 1997	13,806
(b)(3) adult care home beds in DD facilities with 6 or less beds and licensed under GS 131D or GS 122C	998
(b)(4) if vacancy rate in a county is 15 percent or less or if county commissioners determine that a need exists for additional beds	1,365
(b)(5) if the county Board of Commissioners determine that a substantial need exists for the addition of adult care home beds in that county	268
Totals	*21,509
* 1,866 beds added as a result of successful legal challenges to the Department's execution of the law.	
Source: NC Session Laws and Division of Facility Services	

county. Since the moratorium was enacted on August 28, 1997, the Department has approved an additional 21,509 adult care home beds under the exemptions. The majority of these were approved because they were in some stage of development at the time the moratorium was enacted.

RECOMMENDATION

The General Assembly should carefully review the number of beds approved under each exemption category. Consideration should be given to the intent of the exemption and to whether the intent is being achieved. The General Assembly may want to consider amending the exemptions if the moratorium remains in effect beyond the September 30, 2001 deadline.

³ North Carolina 1997 Session Laws Chapter 443, Section 11.69 states: (1) that the cost of care for seventy percent (70%) of adult care home residents is paid by the State and the counties; (2) that the cost to the State for care for residents in adult care homes is substantial, and high vacancy rates in adult care homes further increases the cost of care; (3) that the proliferation of unnecessary adult care home beds results in costly duplication and under-use of facilities and may result in lower quality service; and (4) that it is necessary to protect the general welfare and lives, health, and property of the people of the State to slow temporarily licensure of adult care home beds pending a finding of a more definitive means of developing and maintaining the quality of adult care home beds so that unnecessary costs to the State do not result, adult care home beds are available where needed, and that individuals who need care in adult care homes may have access to quality care.

FINDINGS AND RECOMMENDATIONS

THE DEPARTMENT IS NOT MAINTAINING RECORDS ON THE STATUS OF EXEMPTED BEDS.

The 21,509 exempted beds represent 302 new or expanded facilities. We attempted to determine the current status of all the exempted beds, but found that the Division of Facility Services was not directed to, and does not, track this information on an on-going basis. The Department was unable to provide the exact dates the exempted beds were approved. In January 1999, at the request of the General Assembly, Facility Services did prepare information concerning the status of exempt beds. This information identified facilities that fell into two categories at that point in time: inactive (no activity for 18 months) or active (in some phase of construction or fully licensed). We learned that these records have not been updated or maintained since that time. Since the moratorium went into effect, 24 applications have been denied exemptions as not meeting the criteria. This number does not include facilities that indicated they planned to file for an exemption but never followed through. Accurate information identifying the current status of all beds exempted may be useful to the General Assembly in determining whether to continue or modify the moratorium.

RECOMMENDATION

The Department should develop procedures to periodically determine the status of exempted adult care home beds. These records should be maintained and be available for the General Assembly to review.

THE STATE IS DEVELOPING A COMPREHENSIVE PLAN FOR LONG-TERM CARE THAT INCLUDES THE PROVISION OF ADULT CARE HOME SERVICES.

The existing moratorium on new adult care beds was designed to be a **temporary** measure to contain the rising cost of care by restricting new beds (see footnote #3, page 11). This moratorium has been extended each year since its passage in 1997. As noted above, approximately 88% of the exempted adult care beds were approved for plans submitted prior to the moratorium or a considerable financial commitment had been made prior to the moratorium. Given this information, the moratorium has been effective in controlling the growth of new adult care beds, allowing only 2,600 new beds to be approved since 1997. However, during this same period, the General Assembly has approved an increase in the special assistance rate totaling 19%, from a monthly maximum of \$893 to \$1,062 (see page 14) based on the costs submitted by the providers. While the moratorium does address the growth in the industry, it does not address the underlying causes for the increase in total costs and the resulting increase in the rate, nor does the moratorium address the quality of care provided by adult care facilities.

Over the years, the General Assembly has passed several pieces of legislation affecting adult care homes, including legislation to require audited cost reports from providers (see page 23 for discussion of concerns). At the direction of the General Assembly, the Department is currently working on developing an instrument to use in assessment of care. Additionally, the 1999 General Assembly directed the Department to develop a long-term care system that provides a continuum of care for older adults and disabled individuals and their families. The Long-Term Care Task Force was convened to assist the Department in developing this plan. The Task Force presented its final report to the General Assembly entitled *A Long-Term*

FINDINGS AND RECOMMENDATIONS

Care Plan for North Carolina in March 2000. This report contains a number of recommendations on the provision of adult care home services.

RECOMMENDATION

The Department should continue efforts to address the provision of adult care home services as part of the continuum of long-term care. As part of this plan, provisions should address the growth of the adult care homes industry, the cost of providing adult care homes services, as well as methods to assure the quality of the services provided. While continuing the existing moratorium will control the growth of new beds, it does not directly address the cost or quality of care issues. We believe the General Assembly should consider implementing other regulatory programs that can be tailored to address all the identified issues.

FINDINGS AND RECOMMENDATIONS

Objective 2: *To review the laws and regulations governing the cost reimbursement system for adult care homes; identify and examine the operating and administrative policies and procedures for the divisions within the Department of Health and Human Services which impact the cost reimbursement system.*

To achieve this objective, we reviewed federal and State laws and regulations affecting adult care homes and the cost reimbursement system for those homes. Next we identified and

examined the operating and administrative policies and procedures impacting the cost reimbursement system. We then examined the process for setting rates in North Carolina in detail. Table 3 shows the maximum allowable adult care home special assistance rates for North Carolina from State fiscal year 1973-74 through federal fiscal year 2000-01.

Fiscal Year	MONTHLY AMOUNTS				
	Ambulatory	Semi-Ambulatory	Non-Ambulatory	Special Assistance	Personal Needs Allowance
1974	\$216	\$226	\$236		\$10
1975	251	261	271	-	10
1976	288	298	308	-	10
1977	312	322	332	-	10
1978	330	340	350	-	10
1979	358	368	378	-	10
1980	390	400	410	-	10
1981	425	435	445	-	15
1982	455	465	475	-	15
1983	485	495	505	-	15
1984	525	552	discontinued	-	20
1985	565	594	-	-	20
1986	593	623	-	-	20
1987	623	655	-	-	25
1988	654	687	-	-	25
1989	687	721	-	-	25
1990	724	760	-	-	25
1991	756	793	-	-	25
1992	832	871	-	-	25
1993	889	928	-	-	25
1994	938	979	-	-	27
1995	975 *	1017 *	-	-	31
1996	-	-	-	\$844	31
1997	-	-	-	874	31
1998	-	-	-	893	31
7/1/98-9/30/98 **	-	-	-	915	31
10/1/98-9/30/99	-	-	-	956	31
10/1/99-9/30/00	-	-	-	982	36
10/1/00-9/30/01	-	-	-	1,062	36

* Rate combined into one SA payment beginning FY 1995-96
 ** Reporting period changed to coincide with federal fiscal year
 Source: Department of Health and Human Services - Budget Planning and Analysis

Conclusions: North Carolina implemented the State-County Special Assistance Payments program in 1974 as a result of the enactment of the federal Supplemental Security Income (SSI) Program. Its purpose was to assure that persons who had been receiving supplemental

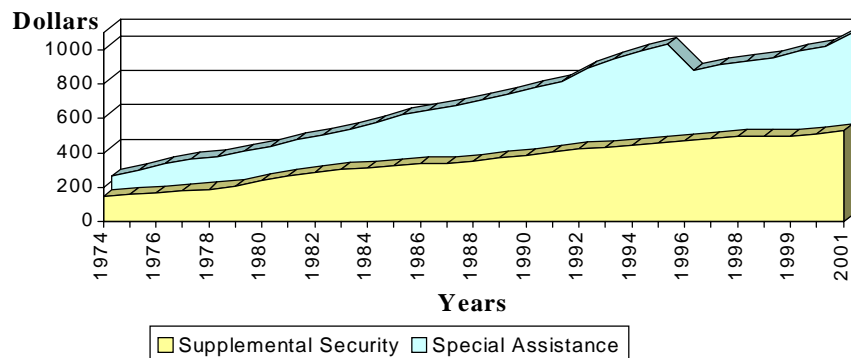
payments under prior federal programs received no less in total monthly payments under SSI. North Carolina's Special Assistance program, covering all adult care home residents eligible for Medicaid, is authorized under GS 108A-40, but there are a number of other statutes that affect adult care homes. The special assistance rate is calculated each year by the Department of Health and Human Services based on the methodology approved by the General Assembly. The General Assembly sets the rate. In 1995, the General Assembly passed legislation requiring adult care home providers to submit audited cost data to the Department for use in the calculation of the rates. The Department is also charged with enforcement of sanctions against providers that do not

FINDINGS AND RECOMMENDATIONS

submit the required cost reports. At the time of the audit, the Department did not have all the necessary procedures in place to consistently enforce these laws.

Overview: Prior to January 1974, North Carolina's Division of Social Services administered federal programs known as Aid to the Aged-Money Payment (AA) and Aid to the Disabled-Money Payment (AD). Effective January 1974, federal legislation (Public Law 92-603) was enacted replacing those programs with the Supplemental Security Income Program. This law required states to supplement recipients who were active in January 1974 to ensure that they received no less in monthly payments than they received in December 1973. North Carolina elected to provide the supplemental assistance payments to newly eligible cases also. As shown in Exhibit 3, since 1974 the total special assistance payment has increased 369.9% as compared to the Supplemental Security Income index (provided by the Social Security Administration) which increased only 265.5% for the same period.

EXHIBIT 3
HISTORIC CHANGES IN SPECIAL ASSISTANCE PAYMENTS
VS. SUPPLEMENTAL SECURITY INCOME INDEX



Source: DHHS Records and Social Security Administration

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TABLE 4 General Statutes affecting Adult Care Homes	
Statutory Authority	Description
GS 108A-40	<ul style="list-style-type: none"> • Authorizes the Department to establish and supervise a State-County Special Assistance for Adults Program. • Directs county departments of social services to supervise adult care homes.
GS 131D-2	<ul style="list-style-type: none"> • Authorizes Department authority to inspect and license adult care homes through the Division of Facility Services
GS 122 C	<ul style="list-style-type: none"> • Authorizes the Department to provide a service delivery system to meet the needs of mentally ill, developmental disabled and substance abuse clients in the least restrictive available setting.
GS 131D-4.2	<ul style="list-style-type: none"> • Regulates cost reporting by adult care homes. • Places enforcement with the Division of Facility Services. • Department Controller's Office given responsibility for gathering and compiling the cost reports. • Specifies these cost reports will be used to adjust the State-County special assistance adult care home rate annually.
Source: Compiled by OSA from North Carolina General Statutes	

Table 4 summarizes the various State statutes affecting adult care homes. North Carolina payments are made directly to residents of adult care homes in compliance with federal Medicaid regulations. The General Assembly has historically set the rates through the Appropriations Act. Prior to 1995, a separate rate was established annually for ambulatory and semi-ambulatory care services. In 1995, the General Assembly authorized the use of Medicaid funding for personal care services for Special Assistance / Medicaid-eligible residents of adult care homes. Personal Care Services (PCS) are services designed to assist eligible residents in basic daily living activities. Table 5 shows the total Medicaid personal care services expenditures from fiscal years 1995-96 through 1999-00. These federal funds reduced the special assistance rate paid by the State and counties since the semi-ambulatory services were paid as personal care services.

TABLE 5 Personal Care Services Expenditures FY1995-96 to 1999-00					
Description	1995-96	1996-97	1997-98	1998-99	1999-2000
Domiciliary Care PCS Basic	\$41,633,086	\$47,556,297	\$49,001,986	\$52,576,963	\$69,809,166
Domiciliary Care Basic Eating	92,372	243,413	213,534	173,139	41,429
Domiciliary Care Basic Toileting	2,200,732	7,632,780	8,130,872	9,914,873	6,416,077
Domiciliary Care Basic/Eating/Toileting	2,056,955	5,953,067	5,182,979	6,045,294	3,755,946
Domiciliary Care Transportation	2,951,360	3,276,192	3,459,307	3,575,047	3,838,105
Total	\$48,934,505	\$64,661,749	\$65,988,678	\$72,285,316	\$83,860,723
Source: Department Health and Human Services - Budget Reports					

Providers of adult care home services, with the exception of family care homes and mental health facilities licensed under GS 122C, are required to submit cost reports annually for each type of adult care facility. These cost reports are keyed into a database maintained by the Department Controller's Office and are used for calculating the special assistance rate. To assure the accuracy of the cost reports, legislation was passed in 1995 authorizing annual or

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bi-annual audits of adult care homes⁴. The Department Office of Internal Auditor developed procedures, agreed to by providers, for use by the providers' accounting professionals. In fiscal year 1996-97, the Department adopted procedures for calculating the special assistance rate based on the data contained in the audited cost reports. Prior to that, the rate had been calculated based on unaudited cost reports submitted by providers to the Department.

THE DEPARTMENT IS INCONSISTENTLY ENFORCING THE LAW GOVERNING ADULT CARE HOMES COST REPORTING.

The responsibility for collecting the annual cost report lies with the Department Controller's Office. The Controller's Office forwards delinquent cost report lists to the Division of Facility Services. The Division of Facility Services has been delegated the responsibility of enforcing compliance. The Controller's Office sends updates notifying Facility Services of receipt of late audit reports or of a facility's exemption. A review of the records maintained by the Controller and Facility Services revealed that there

TABLE 6 Status of Delinquent Cost Reports for Period Ended September 1999 As of 01/05/2001		
County	Facility	Status
Alamance	Sixth Street DDA Group Home	Division of Facility Services yet to contact
Guilford	Sudderth Manor	No report submitted
Durham	Durham Manor Rest Home	No report submitted
Guilford	Friendship Care	No report submitted
Harnett	Unprecedented Care, Inc.	Division of Facility Services yet to contact
Iredell	Crestmont Rest Home	Open - no residents
Iredell	Eden Gardens of Statesville	No report submitted
Jackson	Community Care Center #3	Open, no residents since January 1999
Mecklenburg	Karrington of South Charlotte	Changed owners as of April 5, 2000
Richmond	Covington Rest Home	Open - no residents
Robeson	Spring Village Rest Home	No report submitted
Sampson	Christian Care #3	No report submitted
Sampson	Juniper Springs Center	No report submitted
Source: Division of Facility Services		

were 13 facilities listed as delinquent by the Controller's Office for which Facility Services could not determine the facility's status. After researching the records for these facilities, Facility Services determined that the facilities have not complied with the reporting requirements by either submitting a cost report or requesting an exemption, as shown in Table 6. GS 131D-4.2 requires the Department to suspend admissions of facilities that fail to submit annual reports by the established due date. However, at the completion of the fieldwork no suspensions of admissions have taken place for these facilities.

We found that the Division of Facility Services did not have written procedures in place to handle suspension of a facility's license and lacked documentation of correspondence sent to facilities. We also found that the Controller's procedures for notifying Facility Services of delinquent facilities were vague and outdated. This breakdown in, and lack of, procedures results in inconsistent enforcement of the law governing adult care homes cost reporting. Additionally, information used in setting rates for subsequent years is incomplete due to non-reporting facilities.

⁴ The frequency of the required audits depends on the number of licensed beds within a facility. GS 131D-4.2 requires submission of audited cost reports every two years for facilities with 7 to 20 beds and annual audited reports for facilities with 21 or more beds.

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RECOMMENDATION

The Division of Facility Services should immediately implement a process to suspend admission of those facilities not in compliance with GS 131D-4.2. Facility Services should develop and implement clear, step-by-step procedures to follow when a facility does not submit the required cost reports. Further, the Division of Facility Services should maintain adequate records to monitor current status of reporting facilities. The Department Controller's Office should revise the delinquency notification to reflect current law and set clear instructions and time limits for performing functions. Finally, the two divisions should work together more closely to ensure compliance and resolve issues regarding questioned facilities.

Auditor's Note: Since completion of the fieldwork, the Division of Facility Services has implemented procedures to suspend admissions for non-compliance with GS 131D-4.2.

THE DEPARTMENT HAS LIMITED MEANS FOR ASSURING QUALITY OF CARE IN ADULT CARE HOMES.

Current State laws and regulations give oversight responsibility to the Department of Health and Human Services for adult care homes. Oversight is accomplished through the licensure process (Division of Facility Services), the inspection process (local departments of social services), the payment of special assistance payments to qualified recipients (Division of Social Services) and the requirement that providers must submit audited cost reports (Department Controller's Office). While each of these functions does have some enforcement aspects, the connection between quality of care and the existing enforcement options is limited. The Department is currently looking at other procedures for reimbursing adult care homes service costs that would directly tie the State reimbursement amount to the quality of care at each facility.

RECOMMENDATION

We support the Department's initiative in exploring alternative payment procedures that could have a more direct affect on quality of care. The Department should communicate payment options to the General Assembly for its consideration.

FINDINGS AND RECOMMENDATIONS

Objective 3: *To analyze the financial information for adult care homes collected by the Department Controller's Office.*

To achieve this objective, staff from the Office of the State Auditor conducted site visits at a sample of North Carolina adult care homes whose data were used in the rate setting process. These visits were for the purpose of determining facility operators' perspectives of how the special assistance rates affect the operations of adult care homes in North Carolina. We also

TABLE 7 Adult Care Home Rate Calculation Summary Federal Fiscal Year 2000-01			
Report Type/Sort	Special Assistance Direct Costs (75th percentile)	Special Assistance Indirect Costs (60th percentile)	Total Special Assistance Costs
Per Resident Month			
Homes for the Aged	\$410.97	\$620.99	\$1,031.96
Calculated Total Special Assistance Costs (See Appendix B, page 39)			\$1,031.96
Weighted Inflation Calculation (includes labor related costs, other costs, and fixed costs)			29.62
Calculated Total Special Assistance Costs-- Adjusted for Net Inflation (Rounded)			\$1,062.00
Source: Compiled by OSA from Department records			

reviewed facility records and interviewed a number of accounting professionals who prepare audited cost reports for adult care homes.

We then reviewed each cost report used in the rate calculation for fiscal year 2000-01. As shown in Table 7, the rate is based on direct and indirect costs as reported by the facilities. These cost reports were reviewed to determine that all cost items were entered

into the database and were keyed correctly. We also verified that the cost reports were mathematically correct. In addition, we reviewed the audit procedures submitted with each cost report for completeness and compliance with the procedure. Table 7 contains the summary of this rate calculation. Appendix B, page 39, contains the detailed rate calculation.

Conclusions: The site visits conducted at a sample of North Carolina adult care homes revealed a wide range of opinions on the adequacy of North Carolina's current special assistance rates and their impact on facility operations. The rate setting methodology approved by the General Assembly uses cost data from only the 631 adult care facilities classified as "homes for the aged." For fiscal year 1998-99, there were 467 cost reports submitted by these facilities. Our analysis showed that the information in the database is an accurate reflection of the information submitted by the adult care homes. However, the Department is not reviewing the cost report audit procedures to assure that each cost report included in the database contains complete and accurate information. The facilities are not currently required to disclose related party or conflict of interest relationships, nor is there an audit procedure assessing costs incurred at a corporate office that are passed along to a facility.

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Overview: Effective July 18, 1995, all adult care homes, with the exception of family care homes, were required to submit audited cost reports to the Department of Health and Human Services. Only adult care homes serving clients **not** receiving State-County Special Assistance or Medicaid personal care services funds are exempt from the reporting requirements. Audited reports must contain pertinent facility data as shown in Exhibit 4. North Carolina Administrative Code .0501 governs the rate setting methods for these facilities, requiring annual review, with rates⁵ being derived from the most recent 12-month period cost data.

EXHIBIT 4 Cost Report Schedule Contents (APPENDIX C, PAGE 57 CONTAINS AN EXAMPLE COST REPORT)			
Schedule	Description	Schedule	Description
Schedule A General Information	<ul style="list-style-type: none"> • Facility name, address, owner/corporate name, address • Licensed bed capacity • Total licensed bed days available • Total available bed days • Total resident bed days • Total Special Assistance days 	Schedule C Indirect Costs	<ul style="list-style-type: none"> • Property/Ownership/Use • Administration & General • Operation/Maintenance • Other Cost Centers • Mental Health Contracted Services
Schedule B Income	<ul style="list-style-type: none"> • State-County Special Assistance • Supplemental Security • Personal Care Services • Medical Transportation • Mental Health Services • Private Pay Receipts 	Schedule C1 Direct and Indirect Costs (9 beds or less)	<ul style="list-style-type: none"> • Direct <ul style="list-style-type: none"> Personal Care Medically Related Patient Transportation Initial/Orientation Aide Training General Services • Indirect <ul style="list-style-type: none"> General Services Administration Non-Reimbursable Mental Health Contracted Services
Schedule C Direct Costs	<ul style="list-style-type: none"> • Housekeeping/Laundry • Personal Care • Health Services • Dietary • Recreation Activities • Medically Related Patient Transportation • Initial/Orientation Aide Training 		
Source: Department Controller's Office			

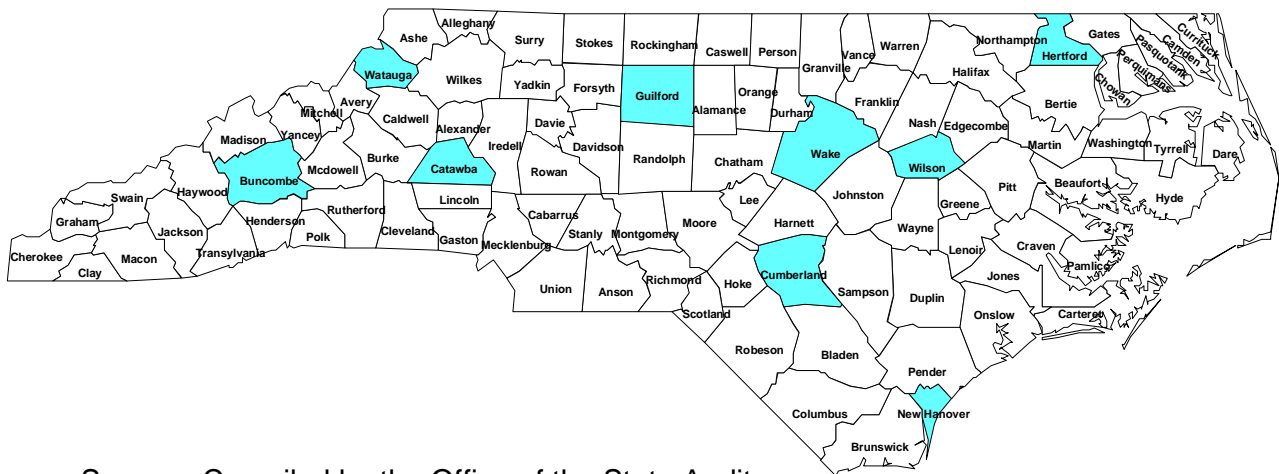
⁵ Direct rates are determined using the 75th percentile, with indirect rates determined using the 60th percentile.

FINDINGS AND RECOMMENDATIONS

Exhibit 5 shows the counties in which the facilities included in our site visit sample were located. The sample was chosen to include homes throughout the State based on size to obtain a diversified representation of homes. The nine facilities visited ranged in size from a 21-bed facility to a 142-bed facility. Table 8 below gives statistical information of the selected facilities.

EXHIBIT 5

Counties Selected for Adult Care Home Site Visits



Source: Compiled by the Office of the State Auditor

Facility	County	Date Built	Licensed Beds Capacity	Licensed Beds Days	Available Bed Days	Total Resident bed days	State-County SA Days	Occupancy Rate
Avery's View Assisted Living	Buncombe	1998	60	21,900	21,900	9,170	9,170	42%
Hiland Hall Home for the Aged	Watauga	1953	36	13,140	13,140	10,114	10,114	77%
Hickory Manor	Catawba	1994	90	32,850	22,507	20,499	12,947	91%
Hope Home	Cumberland	1952	20	7,300	7,300	6,762	6,397	93%
Atwater Rest Home	Wake	1962	55	20,075	20,075	14,293	12,611	71%
Abbington Place	Guilford	1999	118	25,449	22,701	13,149	3,755	58%
Twin Oaks Rest Home	Hertford	1987	21	7,665	7,665	7,458	6,678	97%
The Pines Living Center	New Hanover	* —	47	17,155	17,155	12,999	11,996	70%
Heritage Retirement Center of Wilson	Wilson	1985	142	51,830	51,830	42,713	41,215	80%
* This facility, which was a converted nursing home facility, closed in 2000.								
Source: Compiled by OSA from cost reports								

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The site visits to adult care homes included interviews with facility operators. Each person interviewed had a different perspective and opinion of the adult care home reimbursement rate system. The most frequent comments are listed below:

- The Department instructions on maintaining financial records and cost report preparation are good.
- Staff turnover rates are high, resulting in increased costs to the facilities which are not adequately considered in the current reimbursements.
- Facilities need specific funding for staff training to ensure the quality of care remains high.
- Reimbursement rates should be based on the quality of care rather than costs reimbursement.
- Special assistance rates need to be higher to adequately cover the actual cost of care.

As part of the site visits, we also reviewed facility records and the cost reporting procedures with three accounting professionals who performed accounting functions for a number of the facilities. Table 9 shows the firms included in the sample and the facilities they represented. Among the comments from the accounting professionals auditing these facilities were:

- The agreed upon procedures are too specific; better information could be obtained through analysis.
- The State should consider paying rates by tiers or by geographic locations to simplify the reimbursement procedures.
- Adult care homes do not record revenue the way it is requested on the cost report, which causes more work in order to complete the audit.

TABLE 9 Accounting Professionals Interviewed	
Firm	Facility Represented
Crisp Hughes Evans, LLP	Avery's View Assisted Living Hickory Manor Abbingdon Place
Oscar Harris, CPA	Hope Home
Langdon & Company, CPAs	The Pines Living Center
Source: Compiled by OSA	

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THE DEPARTMENT IS NOT REVIEWING THE COST REPORT AUDIT PROCEDURES.

The rate setting methodology uses cost data from only those facilities classified as homes for the aged. There were 631 homes for the aged licensed for fiscal year 1998-99, for which the Department received 467⁶ cost reports. We examined all 467 of the cost reports and audit procedures used in the adult care home rate setting process for fiscal year 2000-01. We found that while the Controller's Office does check the cost reports to see that audit procedures are included, the *results* of each procedure are not examined for content. As shown in Table 10,

TABLE 10			
Facilities Submitting FY1998-99			
Audit Reports With Procedures			
"Unable To Perform"			
No.	Licensed Beds	No.	Licensed Beds
1.	40	37.	81
2.	29	38.	87
3.	10	39.	87
4.	42	40.	87
5.	40	41.	99
6.	40	42.	78
7.	32	43.	88
8.	29	44.	84
9.	72	45.	79
10.	99	46.	83
11.	118	47.	30
12.	86	48.	90
13.	82	49.	72
14.	88	50.	64
15.	40	51.	56
16.	60	52.	68
17.	77	53.	48
18.	60	54.	82
19.	58	55.	20
20.	79	56.	60
21.	60	57.	65
22.	100	58.	60
23.	88	59.	15
24.	62	60.	25
25.	60	61.	48
26.	104	62.	52
27.	64	63.	40
28.	60	64.	88
29.	21	65.	60
30.	14	66.	163
31.	60	67.	60
32.	130	68.	60
33.	34	69.	60
34.	46	70.	15
35.	80	71.	15
36.	20	72.	20
TOTAL BEDS AFFECTED			4,473
Source: Prepared by Office of the State Auditor			

72 or 15% of the costs reports used in the rate setting process, affecting 4,473 total beds, contained one or more procedures that the accounting professionals listed as "unable to perform". Currently, the Department does not have a procedure in place to follow up on these omissions.

We noted confusion between the Controller's Office and Office of Internal Auditor as to which entity is responsible for detailed review of the cost report audit procedures. The Controller's staff feel it is their responsibility to enter the data submitted as quickly as possible. The Office of Internal Auditor perceives its responsibility as providing technical assistance to the Controller's Office or the preparer of the audit procedures. Lack of a detailed review results in reports being included in the rate setting calculations that may contain erroneous or incomplete information which could affect the rate setting outcome.

RECOMMENDATION

The Department Controller's Office and Office of Internal Auditor should determine which division should perform a detailed review of the submitted cost report audit procedures. They should follow up as necessary on audits that reflect procedures not performed to determine the reasons why the audit procedure could not be completed. A determination should then be made as to whether the omission of certain procedures will affect the rate setting outcome.

⁶ Some facilities either had no special assistance clients or received no Medicaid personal care funds. Others were late submitting their cost reports and others were consolidated reports which are excluded.

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THE DEPARTMENT DOES NOT ALLOW ELECTRONIC SUBMISSION OF COST REPORTS.

For fiscal year 1998-99, the Department received a total of 1,455 hard copy cost reports. Each year the Department hires temporary staff to key up to 464 line items of data from five schedules into the database. The process takes approximately six weeks and costs the Department approximately \$20,000. These reports must be keyed into the database each year to perform the annual adjustment to the special assistance rate. The manual keying of data not only delays the analysis and adjustment of the special assistance rate, it also introduces the possibility of keying errors and expends resources that could be better utilized in analyzing data.

RECOMMENDATION

The Department Controller's Office should develop a plan to phase in electronic filing of adult care homes cost reports. One possibility is to require adult care homes to submit a computer diskette containing the cost report data along with the actual hard copy. This change would allow the Controller's Office more time to perform analytical review and/or the detailed analysis, discussed above, on the cost reports and audit procedures.

COST REPORTS DO NOT REQUIRE DISCLOSURE OF RELATED PARTY OR CONFLICT OF INTEREST RELATIONSHIPS OR TRANSACTIONS.

The cost reports submitted annually to the Department Controller's Office are not required to include any conflict of interest or related party disclosures. A related party transaction occurs when one party to a transaction has the ability to impose contract terms that would not have occurred if the parties had been unrelated. The Department relies on the accuracy of the cost reports to determine the special assistance rate. Since there is no current requirement to disclose related party transactions or conflict of interest, the information submitted may be misleading because some transactions may not have been conducted at arms length. For example, a facility could own a maintenance or cleaning company with whom it contracted for those services, in effect paying itself for this particular service. The Financial Accounting Standards Board⁷ recommends that the existence of any relationships involving common control, even if no transactions occurred, should be disclosed in audited financial reports. In our opinion, such relationships should be disclosed in the audited cost report data submitted by adult care homes.

RECOMMENDATION

The Department should begin requiring a conflict of interest and related party disclosure in the cost report. Such disclosure should be signed by management of the reporting facility and include the nature of any related party relationship along with a description of the transaction and dollar

⁷ The Financial Accounting Standards Board (FASB) provides guidance regarding related party transactions. FASB 57 states that the nature of any related party relationship should be disclosed along with a description of the transaction and dollar amounts involved.

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amounts involved. The existence of any relationships involving common control, even if no transactions occurred, should also be disclosed.

ADULT CARE HOMES AUDIT PROCEDURES NEED TO BE STRENGTHENED.

The audit procedures currently used for adult care homes were developed by the Office of Internal Auditor and were agreed to by the provider community. In examining these procedures, we noted two areas where the audit procedures need to be strengthened. First, if any related parties or transactions are disclosed in the cost report, audit procedures should be performed to assure that the costs related to these transactions are reasonable and necessary for the operation of the facility. Second, there is no current requirement to perform any audit procedures on the costs incurred at a corporate office that are passed along to a facility. The audit procedures were initially designed to address only the major cost centers within each facility; however, the adult care industry continues to consolidate. The current procedures offer no assurance that only reasonable and necessary costs related to consolidated operations are included on the cost report.

RECOMMENDATION

The Department Office of Internal Auditor should modify the audit procedures to include procedures designed to insure that all related party transactions identified are reasonable and necessary to the operation of the facility. Also, procedures should be developed and implemented to verify the indirect or overhead costs passed down from the corporate office.

FINDINGS AND RECOMMENDATIONS

Objective 4: *To analyze the impact of occupancy rates for adult care homes on the cost reimbursement system.*

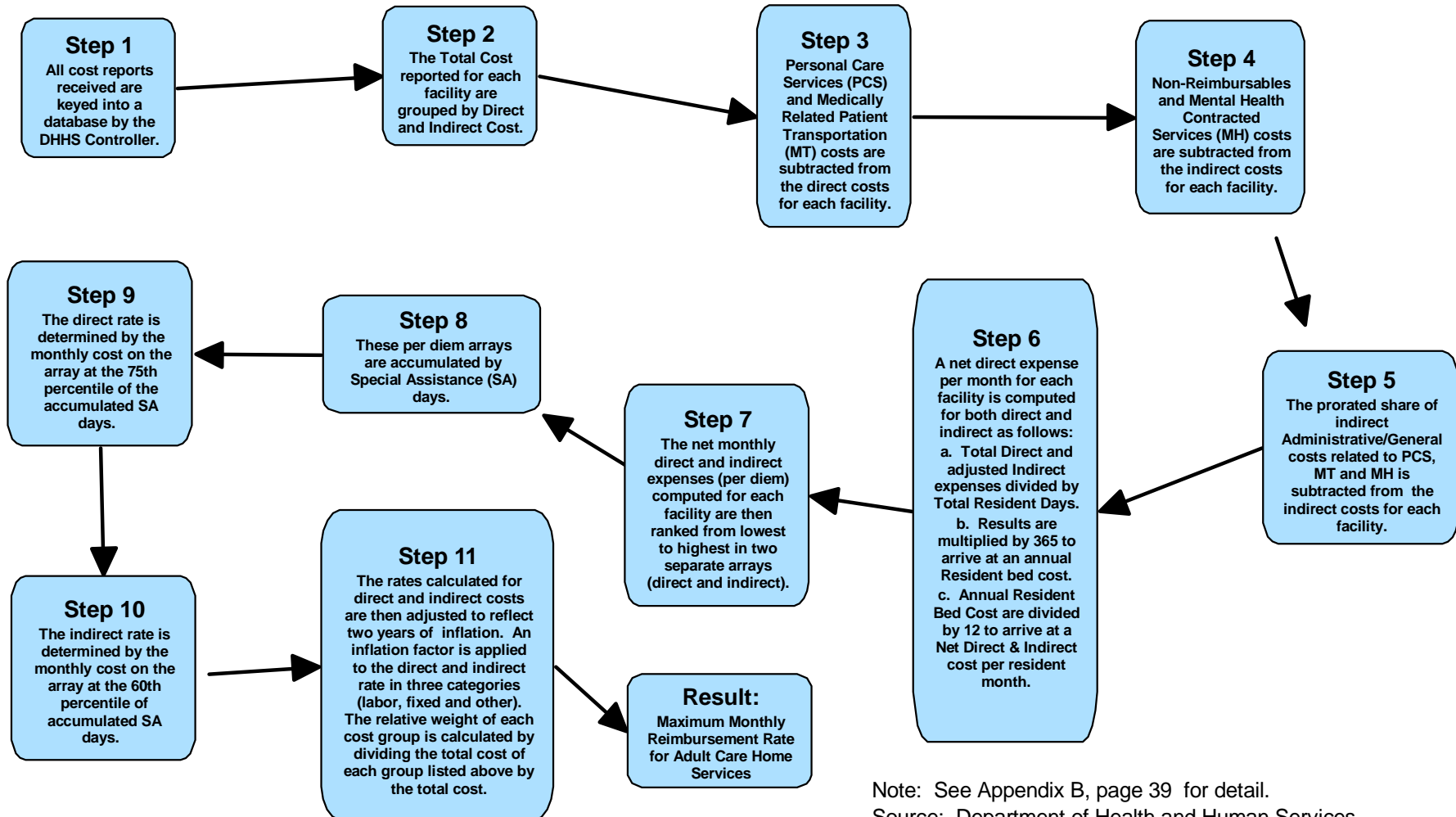
To achieve this objective, we first determined the exact methodology used to compute the reimbursement rates for adult care homes. Exhibit 6, page 27 delineates the major steps in the process. We examined the occupancy rates for adult care homes for the last three years. This information was obtained from the cost report database maintained by the Department Controller's Office. We identified, by county, the total available bed days, total resident bed days, and total special assistance bed days. Using this data, we calculated the occupancy rates for each county and for the State overall. See Appendix D, page 85, for the detailed analysis. We then documented the total expenditures paid on behalf of special assistance residents for the same period of time.

Conclusions: The current methodology used to compute the special assistance rates for adult care homes is based on the actual number of residents in the facilities as reported on the annual cost reports submitted by the facilities to the Department. Therefore, the rate gives consideration to the actual occupancy/vacancy rates within the industry. However, under this methodology, as the occupancy rate increases, the calculated special assistance rate decreases. Conversely, as the occupancy rate decreases, the calculated rate would increase. However, the calculated rate may not reimburse the provider 100% of costs since the rates are set based on the weighted average of direct and indirect costs. The General Assembly approved the maximum rate be computed using the 75th percentile for direct costs and the 60th percentile for indirect costs. Currently, the State does not require all the detailed financial data needed to evaluate the percentiles used in the rate calculation. Analysis shows that the Department has consistently applied the methodology directed by the General Assembly in the rate calculation process.

Overview: The Department Controller's Office maintains the cost report database, as reported by the adult care homes, used to compute the annual rate for special assistance. Occupancy rates are computed by comparing the **total available bed days** to the **total resident bed days**. Available bed days are used rather than licensed bed days because not all licensed beds may be available for use 365 days a year. The Department Controller uses **total resident bed days (actual occupied bed days)** in the calculation to determine the special assistance annual rate. Each year the Department recalculates the annual rate using this methodology. The results are then forwarded to the General Assembly for its approval in setting the special assistance rate for the year.

FINDINGS AND RECOMMENDATIONS

EXHIBIT 6 Adult Care Homes Reimbursement Rate Methodology



FINDINGS AND RECOMMENDATIONS

THE CURRENT RATE METHODOLOGY RECOGNIZES OCCUPANCY RATES.

North Carolina Administrative Code Title 10:01B.0501⁸ details the current methodology used to compute the special assistance rate for residents of adult care homes. As directed by the General Assembly, the Department applies costs based on **resident bed days** (actual occupied bed days) rather than **available bed days**, thus taking into account the actual occupancy rate. Under this methodology, the State is calculating the rate based on the actual costs and the resident bed days as reported on the cost reports. The reimbursement rate does not always cover 100% of the provider's costs because the rate is set based on the weighted average of direct and indirect costs. The General Assembly approved the maximum rate be computed using the 75th percentile for direct costs and the 60th percentile for indirect costs.

To determine the effect of vacancy rates on the current reimbursement methodology, we computed the rate using total licensed bed days, total available bed days, and total resident bed days. As illustrated in Table 11, the highest rate results from using **total resident bed days**, that is, the actual occupied bed days now used by the Department. However, under the current methodology, as the actual number of occupied beds increases, the special assistance rate decreases. As shown in Table 12, page 29, an increase of 5% in the number of total resident bed days statewide would result in a decrease in the rate of \$51. Conversely, as the number of occupied beds decreases, the special assistance rate increases. Table 12 shows that a decrease of 5% in the total resident bed days statewide would result in an increase of \$55 in the special assistance rate.

TABLE 11 State-County Special Assistance Rates Occupancy Impact on Rates Based on 1999 Cost Reports				
(Components of Proposed Rate)	DIRECT	INDIRECT	TOTAL¹	ESTIMATED ANNUAL STATE-COUNTY COST
CURRENT METHODOLOGY:	\$410.97	\$620.99	\$1,098	\$144,989,280
75th percentile Direct & 60th percentile Indirect (Monthly cost computed on RESIDENT BED DAYS²)				
75th percentile Direct & 60th percentile Indirect (Monthly cost computed on AVAILABLE BED DAYS³ Available for both Direct and Indirect)	\$341.02	\$533.42	\$932	\$91,548,000
75th percentile Direct & 60 th percentile Indirect (Monthly cost computed on LICENSED BED DAYS)	\$337.98	\$521.06	\$915	\$87,779,928
Source: Department Controller's Office ¹ Includes inflationary adjustments and \$5.00 for Senate Bill 10 costs. ² Resident bed days reflects actual occupied beds. ³ Available bed days include both occupied and vacant beds, but may be less than Licensed Bed Days.				

⁸ North Carolina Administrative Code Title 10:01B.0501 states that a rate for facilities that serve State-County Special Assistance residents shall be reviewed annually, and pending approval by the General Assembly, shall be effective for a 12 month period beginning each October 1. The maximum rate shall be developed by ranking prior year per diem cost from the lowest to the highest in two separate arrays, one for direct cost and one for indirect costs. The per diem cost at the 75% percentile shall be used for the direct rate and the 60% percentile shall be used for the indirect rate. The maximum rate determined by this method may be adjusted as necessary to comply with federal or state laws or policies.

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TABLE 12 Effect Of Occupancy Increases/Decreases on Reimbursement Rate*			
FY 1999-00			
Resident Days	Established SC/SA Rate	Adjusted Rate	Difference
Increase by 5%	\$1,062	\$1,011	\$(51)
Decrease by 5%	\$1,062	\$1,117	\$55
Assuming costs remain constant			
Source: Department Controller's Office			

RECOMMENDATION

The General Assembly should determine, as part of the comprehensive plan for long-term care, its goal in providing special assistance reimbursement payments. Consideration should be given to whether the current

methodology used to compute the rate needs to be modified.

DETAILED FINANCIAL DATA NEEDED TO EVALUATE THE PERCENTILES USED IS NOT REQUIRED BY THE STATE.

The percentiles used in the adult care home reimbursement methodology are set in North Carolina Administrative Code. Department personnel report that the 75th and 60th percentiles were originally chosen: 1) to mirror the reimbursement methodology used for the nursing home industry, 2) to mitigate the costs of the private pay residents, and 3) to provide the facilities with some incentives to manage costs effectively. Currently, the General Statutes only require adult care homes providers to submit selected cost information to the Department. This data does not contain the level of detailed financial information that would be required from each provider facility in order to evaluate the percentiles used. The Department would need full audited financial statements to perform this type analysis. In addition, detailed information would be required to determine the cost per special assistance resident and per private pay resident. These changes would require additional costs to the industry to gather and supply the needed financial information. Finally, the Department would require additional staff to review, analyze, and monitor this information.

RECOMMENDATION

The General Assembly needs to determine whether costs associated with revising the methodology provide sufficient increased benefits to the residents to mandate the change. Requiring the additional financial information would necessitate amending the General Statutes.

THE DEPARTMENT HAS CONSISTENTLY APPLIED THE METHODOLOGY APPROVED BY THE GENERAL ASSEMBLY.

We examined the minutes of the General Assembly's Appropriations Subcommittees and records available at the Department on adult care homes costs. Our examination of the historic data available shows that the Department has consistently applied the methodology as discussed above. In the past, the Department has been asked to supply to the General Assembly different options for consideration in the adoption of the special assistance rate and was asked for this information for fiscal year 2000-01. The options provided for fiscal year 2000-01 reflected the effect of various levels of occupancy on the rate calculation as shown in Table 13, page 30.

FINDINGS AND RECOMMENDATIONS

Since fiscal year 1997-98 when the rate setting process was fully implemented, two years of inflation have been included in the calculation to compensate for the time lag between the cost reporting period and the date the rate becomes effective. Records reflect that for the fiscal year 2000-01 approved rate, the Department followed the established procedures by factoring in two years of inflation. The computed rates, including inflationary adjustments, were provided to the General Assembly for its consideration in establishing the official special assistance rate. The General Assembly opted to appropriate enough funds to set the fiscal year 2000-01 monthly rate at \$1,062.

RECOMMENDATION

The Department should continue to provide the General Assembly with options based on differing vacancy percentages for consideration in the rate approval process. These options should show the projected dollar impact associated with different levels. The General Assembly should consider establishing the monthly rate to include a two-year inflation factor or a one-year inflation factor.

TABLE 13 State-County Special Assistance Rate Options Provided to the General Assembly Based on 1999 Cost Reports								
Option (Components of Proposed Rate)	Direct	Indirect	Total	Inflation 1st Year	(Rounded) FY99-00 Total	Inflation 2nd Year	(Rounded) FY 00-01 Total¹	Estimated Annual State-County Costs
CURRENT METHODOLOGY: 75th percentile Direct & 60th percentile Indirect (Monthly cost computed on Resident bed days ²)	\$410.97	\$620.99	\$1,031.96	\$29.62	\$1,062.00	\$31.32	\$1,098.00	\$144,989,280
OPTIONS REFLECTING OCCUPANCY RATES								
75th percentile Direct & 60th percentile Indirect (Monthly cost computed on Resident bed days ² for Direct & 85th percentile of Available bed days ³ for Indirect)	\$410.97	\$590.19	\$1,001.16	\$28.73	\$1,030.00	\$30.38	\$1,065.00	\$137,939,245
75th percentile Direct & 50th percentile Indirect (Monthly cost computed on Resident bed days ²)	\$410.97	\$584.44	\$995.41	\$28.57	\$1,024.00	\$30.21	\$1,059.00	\$136,657,420
75th percentile Direct & 60th percentile Indirect (Monthly cost computed on Resident bed days ² for Direct & 90th percentile of Available bed days ³ for Indirect)	\$410.97	\$578.09	\$989.06	\$28.39	\$1,017.00	\$30.01	\$1,052.00	\$135,161,958
75th percentile Direct & 50th percentile Indirect (Monthly cost computed on Resident bed days ² for Direct & 85th percentile of Available bed days ³ for Indirect)	\$410.97	\$555.90	\$966.87	\$27.75	\$995.00	\$29.34	\$1,029.00	\$130,248,297
75th percentile Direct & 50th percentile Indirect (Monthly cost computed on Resident bed days ² for Direct & 90th percentile of Available bed days ³ for Indirect)	\$410.97	\$542.83	\$953.80	\$27.37	\$981.00	\$28.94	\$1,015.00	\$127,257,373
Source: Department Controller's Office ¹ Includes inflationary adjustments for two years and \$5 Senate Bill 10 costs. ² Resident bed days reflects actual occupied beds. ³ Available bed days include both occupied and vacant beds.								

BACKGROUND

State-County Special Assistance

The State-County Special Assistance for Adults Program was established by the North Carolina Department of Health and Human Services, Division of Social Services in 1974 as a result of a change in supplemental payments from the federal level. It is supervised by the Adult and Family Services Section. The Special Assistance Program purpose is to provide assistance for eligible North Carolina recipients who do not have sufficient income or resources to provide a reasonable subsistence for a healthy and decent living.

North Carolina elected to provide special assistance payments to eligible persons falling into two groups. Group I coverage is provided for persons who, prior to December 1973, were receiving federal Aid to the Aged or Disabled. As a result of conversion of this program to Supplemental Security Income, states were directed to assure that recipients did not receive less in monthly supplemental income than they were receiving prior to the change. Group II coverage is provided to recipients who applied for supplementation of income on or after January 1, 1974. If Group I recipients financial assistance is terminated for any reasons other than an administrative error, they must reapply and be eligible in accordance with Group II eligibility requirements to continue receiving the special assistance payments.

Special assistance program payments are categorized into three types of coverage: Aid to the Aged, Aid to the Disabled, and Certain Disabled. Aid to the Aged is financial assistance to eligible recipients who are 65 years of age or older. Aid to the Disabled is financial assistance to eligible recipients who are at least 18 years of age but less than 65, and are determined totally or permanently disabled under Social Security Standards. Certain Disabled is financial assistance to eligible recipients who are at least 18 years of age but less than 65, residing in a private living arrangement and having a physical or mental impairment which substantially precludes the recipient from obtaining gainful employment. This impairment must appear reasonably certain to continue throughout the recipient's lifetime without any substantial improvement. This category of recipient is not required to meet the disability standards set by Supplemental Security Income.

To be eligible for the State-County Special Assistance program in North Carolina, the person must be a resident of the State. Residential eligibility standards are:

- Must be a resident of North Carolina for at least 90 days immediately prior to receiving special assistance financial assistance;
- Moving to North Carolina with a close relative (parent, grandparent, brother, sister, spouse, or child) who has resided in the State at least 180 consecutive days immediately prior to the person's application; and
- A person discharged from a State facility who was a patient in the facility as a result of an interstate mental health compact. This person is exempt from the 90-day residency requirement.

The recipient must also be a citizen of the United States or an alien lawfully admitted for permanent residence or residing in the United States under color of law. Documentary evidence may be required.

County Departments of Social Services administer the special assistance program. In addition, the local county Departments of Social Services also match dollar-for-dollar (50/50) the amount of appropriations allotted as special assistance from the Department of Health and

BACKGROUND

Human Services, Division of Social Services. The State recoups each county's portion through a monthly electronic drawdown process performed by the Department Controller's Office. All applications are completed and submitted to the applicant's local social services department. The county of residence is considered to be where the applicant has a permanent place of residence. The applicant is allowed to apply the same day he/she files the application requesting financial assistance. A decision must be made about the applicant's eligibility within 45 days from date of application for Aid to the Aged type recipients, and within 60 days for Aid to the Disabled and Certain Disabled, unless the applicant or representative causes delay. The applicant will receive a written decision pertaining to his/her eligibility from the local department of social services. Once the applicant is determined eligible, an eligibility status update is conducted every 12 months.

A recipient may either live at home or be placed in a licensed group care domiciliary care facility if the person cannot be cared for at his/her place of residence. The facility may be located in a county other than the resident's official county of residence. The recipient loses eligibility if he/she moves out of the State or does not establish permanent residence in North Carolina.

All special assistance payments originate from the state Division of Social Services. Payments are made by check and are sent to the recipient's place of residence in either the recipient's or his/her legal representative's name. The assistance payment is sent to the recipient's permanent residence, unless otherwise stipulated, not to the provider facility.

Related Programs

The Division of Medical Assistance (DMA) is the agency responsible for day-to-day administration of the State Medicaid Program. All Medicaid decision-making authority rests with the Secretary of the Department of Health and Human Services (the Department), with DMA having operational responsibilities, including:

- Eligibility, coverage, and reimbursement policy
- Financial operations, including rate setting, provider audits, cost settlements, budgets, and financial and statistical reporting
- Program integrity
- Provider enrollment and provider relations
- Beneficiary (recipient) services
- Contract monitoring

In August 1995, the Division of Medical Assistance implemented the federal Personal Care Services program for residents in adult care homes. Personal care services (PCS) are services designed to assist eligible residents in basic daily living activities. These activities include ambulation, eating, toileting, and transportation. Medicaid has approved a different hourly rate based on each function. See Table 14, page 33 for a breakdown of these rates for fiscal years 1995-96 through 2000-01. Facilities submit billings monthly to the State Medicaid contractor for these charges. Payments are then made directly to the facility.

BACKGROUND

TABLE 14					
Medicaid Personal Care Services Hourly Rates					
Fiscal Year	Basic 1-30 Beds	Enhanced Ambulation Locomotion	Enhanced Eating	Enhanced Toileting	Basic 31+ Beds
1995-96	\$8.07		\$7.93	\$2.80	\$8.07
1996-97	8.07		7.93	2.80	8.07
1997-98	8.07		7.93	2.80	8.07
1998-99	9.15		8.97	3.20	9.15
1999-00	9.39		9.21	3.28	9.39
1999-00	11.67	\$2.35	9.21	3.28	12.95
2000-01	12.32	2.48	9.71	3.47	13.67
Source: Department of Health and Human Services					

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Moratorium Exemption Categories - Beds as of January 5, 2001						
County	Exemptions Under Legislation					Total exempted
	(b)(1)	(b)(2)	(b)(3)	(b)(4)	(b)(5)	
ALAMANCE	29	318				347
ALEXANDER	3	0		100		103
ALLEGHANY	0	0				0
ANSON	0	60				60
ASHE	0	0				0
AVERY	0	0		60		60
BEAUFORT	0	71		72		143
BERTIE	0	66		26		92
BLADEN	24	6				30
BRUNSWICK	66	202				268
BUNCOMBE	124	398			60	582
BURKE	0	158				158
CABARRUS	259	220				479
CALDWELL	0	28				28
CAMDEN	0	24				24
CARTERET	0	76				76
CASWELL	12	180				192
CATAWBA	144	568				712
CHATHAM	0	90				90
CHEROKEE	6	12				18
CHOWAN	0	0		50	60	110
CLAY	0	60				60
CLEVELAND	87	258				345
COLUMBUS	0	0		76		76
CRAVEN	0	162				162
CUMBERLAND	200	126				326
CURRITUCK	0	0		60		60
DARE	0	0		50	22	72
DAVIDSON	144	222				366
DAVIE	0	77				77
DUPLIN	0	137				137
DURHAM	121	245				366
EDGECOMBE	66	60				126
FORSYTH	116	834				950
FRANKLIN	0	0				0
GASTON	0	531				531
GATES	0	0				0
GRAHAM	0	6				6
GRANVILLE	0	0		100		100
GREENE	6	0				6
GUILFORD	577	613				1190
HALIFAX	0	0				0
HARNETT	36	0		66		102
HAYWOOD	0	74			6	80
HENDERSON	0	251			38	289
HERTFORD	2	1		60		63
HOKE	11	0				11
HYDE	0	0		60		60
IREDELL	121	342				463
JACKSON	0	0			12	12

APPENDICES

APPENDIX A (continued)						
Moratorium Exemption Categories - Beds as of January 5, 2001						
County	Exemptions Under Legislation					Total exempted
	(b)(1)	(b)(2)	(b)(3)	(b)(4)	(b)(5)	
JOHNSTON	84	128				212
JONES	6	0				6
LEE	3	0				3
LENOIR	6	0		72		78
LINCOLN	60	152				212
MACON	26	0				26
MADISON	0	0		69		69
MARTIN	0	0		63		63
MCDOWELL	0	0				0
MECKLENBURG	612	1521				2133
MITCHELL	0	0				0
MONTGOMERY	36	5				41
MOORE	116	499				615
NASH	12	80				92
NEW HANOVER	138	505				643
NORTHAMPTON	21	42				63
ONSLOW	4	160				164
ORANGE	86	411				497
PAMLICO	124	0				124
PASQUOTANK	0	76				76
PENDER	0	0				0
PERQUIMANS	0	60				60
PERSON	0	192				192
PITT	84	74				158
POLK	0	120				120
RANDOLPH	274	32				306
RICHMOND	0	60				60
ROBESON	35	50				85
ROCKINGHAM	146	94				240
ROWAN	212	272				484
RUTHERFORD	0	76				76
SAMPSON	53	40				93
SCOTLAND	0	160				160
STANLY	6	232				238
STOKES	0	0		58	18	76
SURRY	0	66				66
SWAIN	0	0		60		60
TRANSYLVANIA	98	124			12	234
TYRRELL	0	0		5		5
UNION	194	58				252
VANCE	6	0				6
WAKE	202	1676				1878
WARREN	0	0			20	20
WASHINGTON	40	0				40
WATAUGA	0	96		72		168
WAYNE	184	108				292
WILKES	0	82		50		132
WILSON	50	79				129
YADKIN	0	0		72	20	92
YANCEY	0	0		64		64
COUNTY TOTALS	5,072	13,806		1,365	268	20,511
DD Homes *			998			998
	5,072	13,806	998	1,365	268	21,509
* All Developmental Disability Homes are exempt under the Moratorium; therefore the inventory for DD Homes is not maintained by county.						
Source: North Carolina General Statutes and Department Records						

APPENDICES

APPENDIX B							
State-County Special Assistance							
Cost Reports ending 9-30-99							
Total Adult Care Homes <u>Direct Care Costs</u> (arrayed from lowest to highest)							
(NOTE: The item in the 75 th percentile location is highlighted on page 44.)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
01185	HAL-062-002	\$133.86	\$530.05	\$663.91	16430	16430	16,430
02400	HAL-044-020	\$139.79	\$542.78	\$682.57	2751	2751	19,181
01648	HAL-091-002	\$140.51	\$368.40	\$508.91	7665	6935	26,116
00530	HAL-026-014	\$145.44	\$631.87	\$777.31	6868	6868	32,984
02226	HAL-060-022	\$145.72	\$295.51	\$441.23	4311	1988	34,972
02279	HAL-060-021	\$145.73	\$295.27	\$441.00	3914	2813	37,785
02382	HAL-013-013	\$150.12	\$542.83	\$692.95	21428	20661	58,446
02267	HAL-042-004	\$153.52	\$617.86	\$771.38	14344	12778	71,224
00584	HAL-031-006	\$164.67	\$427.68	\$592.35	28823	26216	97,440
02398	HAL-043-017	\$171.22	\$513.31	\$684.53	3387	3387	100,827
00546	HAL-029-003	\$171.25	\$674.83	\$846.08	10585	9073	109,900
00344	HAL-017-004	\$173.10	\$211.18	\$384.28	4333	2869	112,769
00828	HAL-041-015	\$182.76	\$560.18	\$742.94	6570	5825	118,594
01035	HAL-053-002	\$186.20	\$375.29	\$561.49	4263	2867	121,461
01406	HAL-078-006	\$186.82	\$926.76	\$1,113.58	3854	3845	125,306
02378	HAL-011-031	\$188.30	\$626.91	\$815.21	26621	24063	149,369
00777	HAL-039-001	\$190.24	\$675.94	\$866.18	27041	25855	175,224
01430	HAL-079-002	\$193.86	\$581.80	\$775.66	18827	12445	187,669
00326	HAL-017-001	\$196.35	\$483.51	\$679.86	11484	11119	198,788
00572	HAL-031-003	\$197.86	\$357.66	\$555.52	9279	7251	206,039
01653	HAL-092-001	\$199.64	\$493.88	\$693.52	14293	12611	218,650
01311	HAL-072-001	\$201.81	\$348.74	\$550.55	8232	5437	224,087
02228	HAL-079-006	\$205.15	\$561.65	\$766.80	13547	13523	237,610
02433	HAL-081-013	\$206.01	\$471.16	\$677.17	13971	7293	244,903
00678	HAL-034-019	\$206.38	\$267.00	\$473.38	14500	11244	256,147
02403	HAL-045-013	\$207.27	\$410.96	\$618.23	3169	2804	258,951
01404	HAL-078-005	\$207.75	\$610.01	\$817.76	20736	17485	276,436
00224	HAL-011-014	\$208.23	\$715.69	\$923.92	4127	3363	279,799
02414	HAL-060-025	\$209.45	\$695.91	\$905.36	32386	28756	308,555
00485	HAL-026-002	\$210.92	\$703.53	\$914.45	22791	19396	327,951
02260	HAL-046-003	\$211.53	\$544.80	\$756.33	34925	29402	357,353
02177	HAL-025-010	\$213.26	\$703.34	\$916.60	29276	28734	386,087
01706	HAL-092-012	\$214.21	\$387.93	\$602.14	13380	11244	397,331
00877	HAL-043-010	\$216.76	\$590.19	\$806.95	36592	25144	422,475
02563	HAL-080-012	\$218.07	\$557.56	\$775.63	2977	2764	425,239
01802	HAL-098-003	\$219.43	\$713.99	\$933.42	42713	41215	466,454
01806	HAL-098-004	\$221.79	\$658.04	\$879.83	2560	2106	468,560
00994	HAL-051-009	\$222.35	\$836.47	\$1,058.82	6704	5826	474,386
00446	HAL-026-001	\$223.36	\$712.03	\$935.39	14965	10218	484,604
02264	HAL-033-003	\$226.04	\$541.68	\$767.72	44394	39730	524,334
02019	HAL-078-015	\$229.98	\$666.58	\$896.56	25502	20744	545,078
00542	HAL-030-003	\$231.22	\$545.68	\$776.90	16532	13419	558,497
00904	HAL-044-004	\$231.52	\$579.53	\$811.05	6700	6077	564,574
02148	HAL-063-006	\$233.24	\$630.52	\$863.76	19650	17762	582,336
00886	HAL-043-003	\$234.03	\$596.90	\$830.93	18068	16790	599,126
02502	HAL-041-023	\$234.71	\$539.36	\$774.07	19086	13188	612,314
00225	HAL-011-015	\$234.74	\$798.27	\$1,033.01	3601	2950	615,264
02202	HAL-034-024	\$235.61	\$613.37	\$848.98	40350	34911	650,175
02442	HAL-093-005	\$236.41	\$592.16	\$828.57	18157	16561	666,736
02583	HAL-045-015	\$237.30	\$511.06	\$748.36	5416	3580	670,316
00226	HAL-011-016	\$237.38	\$801.40	\$1,038.78	3594	3109	673,425
02521	HAL-065-018	\$237.71	\$460.61	\$698.32	1825	1453	674,878

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
01713	HAL-092-015	\$238.09	\$394.45	\$632.54	3023	2117	676,995
01779	HAL-096-004	\$240.04	\$521.76	\$761.80	4272	3724	680,719
02558	HAL-098-007	\$240.47	\$765.96	\$1,006.43	26322	21939	702,658
00100	HAL-005-001	\$240.49	\$397.70	\$638.19	11971	10346	713,004
00222	HAL-011-012	\$240.92	\$851.86	\$1,092.78	3517	2883	715,887
01069	HAL-055-002	\$240.95	\$325.23	\$566.18	18660	14937	730,824
02217	HAL-016-004	\$243.20	\$608.79	\$851.99	18836	16741	747,565
00104	HAL-007-001	\$243.43	\$663.67	\$907.10	21541	14520	762,085
00838	HAL-041-007	\$245.24	\$499.64	\$744.88	20903	18102	780,187
02616	HAL-031-010	\$245.38	\$1,561.65	\$1,807.03	7480	5223	785,410
00503	HAL-026-008	\$245.73	\$848.92	\$1,094.65	19889	6209	791,619
01583	HAL-086-001	\$247.01	\$647.39	\$894.40	16712	11992	803,611
01999	HAL-045-012	\$247.23	\$578.69	\$825.92	5215	5105	808,716
00019	HAL-001-005	\$247.29	\$572.68	\$819.97	14322	13653	822,369
00607	HAL-032-010	\$247.34	\$380.58	\$627.92	26478	22545	844,914
02053	HAL-018-008	\$247.67	\$479.16	\$726.83	4380	3832	848,746
02145	HAL-086-009	\$248.50	\$608.10	\$856.60	20502	18020	866,766
00143	HAL-009-003	\$248.71	\$458.65	\$707.36	19282	18552	885,318
01244	HAL-065-011	\$249.17	\$467.56	\$716.73	13631	8365	893,683
02011	HAL-097-004	\$249.27	\$594.86	\$844.13	12940	12378	906,061
00012	HAL-001-002	\$249.44	\$407.97	\$657.41	3596	3596	909,657
01726	HAL-092-020	\$249.72	\$633.13	\$882.85	21844	14989	924,646
02263	HAL-034-025	\$250.29	\$556.88	\$807.17	21818	21542	946,188
02234	HAL-091-004	\$250.52	\$725.95	\$976.47	29627	28000	974,188
02245	HAL-025-011	\$250.96	\$589.56	\$840.52	22606	17374	991,562
02566	HAL-074-013	\$251.93	\$721.32	\$973.25	18331	15287	1,006,849
02425	HAL-072-004	\$253.30	\$486.50	\$739.80	8030	5603	1,012,452
00267	HAL-012-005	\$253.84	\$436.92	\$690.76	6748	5399	1,017,851
02232	HAL-096-013	\$253.98	\$634.62	\$888.60	18065	17744	1,035,595
02071	HAL-064-007	\$257.12	\$532.30	\$789.42	4350	3437	1,039,032
02189	HAL-092-025	\$257.22	\$826.50	\$1,083.72	21048	16798	1,055,830
01034	HAL-053-001	\$257.96	\$543.22	\$801.18	13791	9291	1,065,121
00817	HAL-041-003	\$258.11	\$591.74	\$849.85	22550	19211	1,084,332
00135	HAL-009-004	\$258.14	\$545.85	\$803.99	1692	1341	1,085,673
01780	HAL-096-003	\$258.56	\$562.02	\$820.58	3966	3966	1,089,639
02374	HAL-007-006	\$258.82	\$680.30	\$939.12	11680	11380	1,101,019
00300	HAL-014-002	\$259.37	\$524.55	\$783.92	16764	16034	1,117,053
02572	HAL-026-018	\$259.43	\$788.65	\$1,048.08	18553	15577	1,132,630
00335	HAL-017-003	\$259.55	\$532.15	\$791.70	3776	3776	1,136,406
00223	HAL-011-013	\$261.73	\$894.40	\$1,156.13	3315	1792	1,138,198
00392	HAL-021-002	\$262.29	\$663.15	\$925.44	20203	11739	1,149,937
00131	HAL-009-001	\$262.41	\$676.52	\$938.93	19635	19270	1,169,207
02435	HAL-083-004	\$263.42	\$788.75	\$1,052.17	27054	22603	1,191,810
02028	HAL-090-005	\$264.34	\$733.62	\$997.96	27640	12902	1,204,712
02029	HAL-013-011	\$265.34	\$683.97	\$949.31	26770	11654	1,216,366
00020	HAL-001-013	\$265.50	\$614.62	\$880.12	12816	12692	1,229,058
00685	HAL-034-002	\$265.67	\$326.00	\$591.67	20908	18166	1,247,224
02501	HAL-024-004	\$266.18	\$608.63	\$874.81	28359	27670	1,274,894
02190	HAL-070-004	\$266.23	\$730.43	\$996.66	19893	16100	1,290,994
02396	HAL-041-019	\$267.05	\$641.62	\$908.67	24181	22773	1,313,767
00611	HAL-032-011	\$268.77	\$704.17	\$972.94	11024	10290	1,324,057
02492	HAL-041-024	\$269.47	\$635.57	\$905.04	14449	12828	1,336,885
02449	HAL-001-018	\$269.53	\$675.73	\$945.26	25249	8544	1,345,429
02622	HAL-009-005	\$269.67	\$647.64	\$917.31	17250	14598	1,360,027
01096	HAL-058-003	\$270.44	\$536.62	\$807.06	13390	9898	1,369,925

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02277	HAL-065-015	\$271.68	\$616.73	\$888.41	19913	19471	1,389,396
02394	HAL-034-028	\$271.79	\$540.41	\$812.20	26755	19016	1,408,412
01618	HAL-090-001	\$272.52	\$576.69	\$849.21	29540	25421	1,433,833
00544	HAL-029-002	\$272.97	\$339.24	\$612.21	29349	28750	1,462,583
02422	HAL-066-008	\$272.97	\$620.99	\$893.96	20476	19340	1,481,923
00362	HAL-018-002	\$274.53	\$465.23	\$739.76	10305	9575	1,491,498
01508	HAL-081-004	\$274.75	\$300.67	\$575.42	13713	8815	1,500,313
02026	HAL-049-009	\$274.86	\$662.55	\$937.41	25748	12388	1,512,701
00581	HAL-031-005	\$276.01	\$313.54	\$589.55	3663	3156	1,515,857
00427	HAL-023-008	\$276.11	\$195.92	\$472.03	23097	12769	1,528,626
02238	HAL-003-002	\$276.71	\$815.02	\$1,091.73	14461	13714	1,542,340
02003	HAL-036-008	\$276.87	\$724.10	\$1,000.97	29203	15266	1,557,606
01023	HAL-051-016	\$276.92	\$468.60	\$745.52	39818	35683	1,593,289
00979	HAL-049-004	\$278.57	\$460.32	\$738.89	17081	14600	1,607,889
00821	HAL-041-014	\$280.01	\$604.94	\$884.95	22911	10312	1,618,201
02504	HAL-067-009	\$281.00	\$772.83	\$1,053.83	9823	4936	1,623,137
01139	HAL-060-010	\$281.81	\$355.78	\$637.59	16939	15847	1,638,984
02434	HAL-083-003	\$282.06	\$729.47	\$1,011.53	17818	17717	1,656,701
01901	HAL-034-020	\$283.25	\$660.01	\$943.26	21204	8294	1,664,995
00977	HAL-049-003	\$283.86	\$761.69	\$1,045.55	13155	10426	1,675,421
00931	HAL-045-003	\$283.87	\$419.07	\$702.94	8843	7790	1,683,211
02588	HAL-064-009	\$283.92	\$540.63	\$824.55	18998	15878	1,699,089
00420	HAL-023-007	\$284.27	\$684.25	\$968.52	22764	11485	1,710,574
02247	HAL-018-010	\$284.40	\$663.60	\$948.00	17077	15399	1,725,973
00761	HAL-036-004	\$284.59	\$468.72	\$753.31	15555	9008	1,734,981
00108	HAL-007-002	\$284.83	\$511.82	\$796.65	6935	5840	1,740,821
00677	HAL-035-002	\$284.91	\$551.29	\$836.20	20611	16221	1,757,042
02508	HAL-060-029	\$285.15	\$937.81	\$1,222.96	24268	9250	1,766,292
00554	HAL-031-001	\$285.71	\$530.80	\$816.51	24840	18562	1,784,854
02571	HAL-035-007	\$285.71	\$601.82	\$887.53	4987	4464	1,789,318
02431	HAL-078-018	\$286.38	\$578.09	\$864.47	35108	31416	1,820,734
02002	HAL-059-008	\$286.46	\$613.66	\$900.12	20199	18214	1,838,948
01586	HAL-086-004	\$287.69	\$628.39	\$916.08	18536	15898	1,854,846
01490	HAL-080-008	\$287.76	\$563.24	\$851.00	33347	22097	1,876,943
01801	HAL-098-002	\$287.85	\$343.72	\$631.57	18330	18082	1,895,025
02603	HAL-036-010	\$288.38	\$802.58	\$1,090.96	22828	7288	1,902,313
02626	HAL-014-009	\$288.66	\$457.99	\$746.65	20727	17773	1,920,086
02503	HAL-054-008	\$289.00	\$606.21	\$895.21	22124	17541	1,937,627
01685	HAL-092-007	\$289.21	\$575.91	\$865.12	12850	11374	1,949,001
01520	HAL-081-009	\$289.82	\$377.49	\$667.31	10563	8970	1,957,971
01754	HAL-095-002	\$289.84	\$598.24	\$888.08	16982	15402	1,973,373
01433	HAL-079-003	\$289.93	\$1,088.73	\$1,378.66	5021	4538	1,977,911
02022	HAL-024-003	\$291.00	\$467.03	\$758.03	27275	24814	2,002,725
02561	HAL-096-016	\$291.06	\$836.96	\$1,128.02	16881	14848	2,017,573
02109	HAL-082-006	\$291.48	\$798.85	\$1,090.33	17917	17103	2,034,676
00343	HAL-018-006	\$291.49	\$560.64	\$852.13	20499	12947	2,047,623
02075	HAL-001-020	\$291.65	\$616.35	\$908.00	3726	3633	2,051,256
01737	HAL-093-003	\$292.63	\$638.66	\$931.29	14013	13109	2,064,365
01580	HAL-085-004	\$293.01	\$620.94	\$913.95	21281	15241	2,079,606
00753	HAL-036-007	\$293.02	\$593.73	\$886.75	19626	10325	2,089,931
02282	HAL-051-021	\$293.40	\$530.36	\$823.76	21244	20585	2,110,516
01689	HAL-092-009	\$293.96	\$643.03	\$936.99	9081	5825	2,116,341
02063	HAL-043-013	\$296.77	\$704.65	\$1,001.42	2046	2046	2,118,387
00846	HAL-041-011	\$297.29	\$533.11	\$830.40	10084	7297	2,125,684
02046	HAL-011-027	\$297.33	\$997.00	\$1,294.33	6956	3263	2,128,947
00021	HAL-001-010	\$297.79	\$636.31	\$934.10	3935	3465	2,132,412

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02142	HAL-051-022	\$297.84	\$773.15	\$1,070.99	17381	15213	2,147,625
01037	HAL-053-004	\$298.43	\$673.73	\$972.16	24997	5122	2,152,747
01020	HAL-051-017	\$298.88	\$422.86	\$721.74	4380	4380	2,157,127
02067	HAL-044-015	\$299.99	\$599.70	\$899.69	5194	4165	2,161,292
01782	HAL-096-009	\$301.55	\$441.05	\$742.60	17541	16870	2,178,162
01573	HAL-085-001	\$301.69	\$594.61	\$896.30	4120	3755	2,181,917
00523	HAL-026-012	\$302.22	\$691.84	\$994.06	1829	1488	2,183,405
02452	HAL-041-020	\$303.33	\$1,304.85	\$1,608.18	21621	6516	2,189,921
02239	HAL-063-007	\$303.95	\$643.14	\$947.09	29640	24020	2,213,941
00111	HAL-007-004	\$304.30	\$485.21	\$789.51	10220	9855	2,223,796
00072	HAL-001-012	\$304.52	\$637.05	\$941.57	4243	2155	2,225,951
00379	HAL-019-010	\$305.42	\$517.89	\$823.31	7151	5952	2,231,903
01390	HAL-077-005	\$306.02	\$667.68	\$973.70	36240	22401	2,254,304
02432	HAL-080-011	\$306.09	\$868.18	\$1,174.27	23418	9325	2,263,629
00155	HAL-011-024	\$306.47	\$633.94	\$940.41	19890	8532	2,272,161
01822	HAL-100-001	\$307.11	\$449.56	\$756.67	9645	8377	2,280,538
02564	HAL-096-015	\$308.43	\$555.90	\$864.33	30650	24273	2,304,811
02009	HAL-086-008	\$308.44	\$513.82	\$822.26	39246	25922	2,330,733
00112	HAL-007-005	\$309.57	\$433.04	\$742.61	2639	2608	2,333,341
02278	HAL-062-004	\$310.90	\$444.58	\$755.48	20095	18221	2,351,562
01480	HAL-080-007	\$311.73	\$507.74	\$819.47	10773	8362	2,359,924
02064	HAL-059-009	\$312.40	\$661.87	\$974.27	22933	15275	2,375,199
02505	HAL-082-008	\$313.31	\$1,182.38	\$1,495.69	15177	11314	2,386,513
00840	HAL-041-009	\$313.94	\$431.38	\$745.32	3615	2885	2,389,398
00283	HAL-013-001	\$314.43	\$496.94	\$811.37	6539	4865	2,394,263
02568	HAL-071-004	\$314.81	\$505.43	\$820.24	1841	1350	2,395,613
00918	HAL-044-013	\$315.69	\$815.32	\$1,131.01	4717	4373	2,399,986
00489	HAL-026-003	\$316.63	\$776.99	\$1,093.62	13422	11690	2,411,676
02623	HAL-076-008	\$317.00	\$389.81	\$706.81	3583	2802	2,414,478
00417	HAL-023-003	\$317.41	\$557.45	\$874.86	6242	6242	2,420,720
02004	HAL-041-016	\$317.77	\$758.93	\$1,076.70	21098	7823	2,428,543
02444	HAL-099-004	\$317.95	\$509.37	\$827.32	16992	16369	2,444,912
01403	HAL-078-004	\$318.12	\$654.56	\$972.68	32826	25910	2,470,822
02256	HAL-043-014	\$318.20	\$816.52	\$1,134.72	14944	10968	2,481,790
01714	HAL-092-008	\$318.67	\$627.69	\$946.36	2788	2228	2,484,018
02393	HAL-034-029	\$319.19	\$472.56	\$791.75	4840	4114	2,488,132
00980	HAL-049-005	\$319.83	\$584.44	\$904.27	16453	11478	2,499,610
00557	HAL-030-002	\$323.07	\$910.80	\$1,233.87	8927	4579	2,504,189
00268	HAL-012-007	\$323.48	\$736.93	\$1,060.41	21072	11834	2,516,023
02010	HAL-097-005	\$324.05	\$619.77	\$943.82	24261	23140	2,539,163
01574	HAL-085-002	\$325.57	\$641.66	\$967.23	3818	3737	2,542,900
00959	HAL-046-002	\$326.49	\$528.01	\$854.50	7458	6678	2,549,578
02445	HAL-099-005	\$327.06	\$523.95	\$851.01	20190	19299	2,568,877
01121	HAL-060-002	\$328.35	\$515.97	\$844.32	9686	9686	2,578,563
01883	HAL-098-005	\$330.25	\$783.47	\$1,113.72	19828	8940	2,587,503
02509	HAL-096-010	\$330.41	\$498.31	\$828.72	2715	2169	2,589,672
02032	HAL-049-015	\$330.59	\$567.74	\$898.33	3099	1376	2,591,048
00499	HAL-026-005	\$330.63	\$537.53	\$868.16	5976	5058	2,596,106
02520	HAL-054-007	\$330.88	\$640.21	\$971.09	16354	15345	2,611,451
01781	HAL-096-008	\$331.41	\$277.41	\$608.82	25853	21983	2,633,434
02451	HAL-036-009	\$331.74	\$518.17	\$849.91	18764	10353	2,643,787
00332	HAL-018-005	\$333.07	\$518.95	\$852.02	6205	5110	2,648,897
02231	HAL-096-012	\$333.14	\$557.36	\$890.50	13745	11744	2,660,641
00766	HAL-036-006	\$335.46	\$367.32	\$702.78	28286	22659	2,683,300
02576	HAL-074-015	\$335.49	\$593.93	\$929.42	16304	13835	2,697,135
02575	HAL-074-014	\$335.80	\$588.71	\$924.51	17886	16294	2,713,429

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02506	HAL-092-028	\$335.80	\$771.29	\$1,107.09	32646	15965	2,729,394
02570	HAL-026-020	\$336.39	\$615.12	\$951.51	6607	5001	2,734,395
01473	HAL-080-004	\$337.20	\$457.20	\$794.40	7243	4663	2,739,058
02276	HAL-067-007	\$340.14	\$624.02	\$964.16	23532	21391	2,760,449
00993	HAL-051-003	\$341.10	\$616.13	\$957.23	3251	2156	2,762,605
01400	HAL-078-003	\$341.45	\$591.44	\$932.89	21972	21972	2,784,577
02036	HAL-049-008	\$341.64	\$427.01	\$768.65	7393	4854	2,789,431
01495	HAL-081-001	\$341.73	\$820.77	\$1,162.50	12115	12115	2,801,546
02402	HAL-045-014	\$342.26	\$760.08	\$1,102.34	8705	2924	2,804,470
01516	HAL-081-007	\$343.19	\$489.53	\$832.72	6184	5623	2,810,093
01214	HAL-064-005	\$343.21	\$730.97	\$1,074.18	20447	4422	2,814,515
00892	HAL-043-006	\$343.97	\$478.75	\$822.72	21969	14759	2,829,274
00529	HAL-026-016	\$344.29	\$392.71	\$737.00	11680	9125	2,838,399
01257	HAL-067-001	\$346.35	\$378.10	\$724.45	13643	8488	2,846,887
02078	HAL-014-007	\$346.63	\$508.71	\$855.34	10927	7928	2,854,815
02059	HAL-005-004	\$347.38	\$362.82	\$710.20	7140	5074	2,859,889
00266	HAL-012-004	\$348.33	\$563.51	\$911.84	20480	18493	2,878,382
02557	HAL-012-008	\$348.95	\$747.92	\$1,096.87	9589	9320	2,887,702
01303	HAL-071-001	\$350.37	\$615.28	\$965.65	3928	3432	2,891,134
00245	HAL-011-018	\$350.59	\$250.24	\$600.83	9969	6846	2,897,980
00551	HAL-029-004	\$350.64	\$621.27	\$971.91	18277	8986	2,906,966
01577	HAL-085-003	\$350.66	\$544.89	\$895.55	8708	7927	2,914,893
00774	HAL-039-002	\$350.75	\$453.01	\$803.76	18322	10066	2,924,959
00920	HAL-044-014	\$350.87	\$628.00	\$978.87	3748	3748	2,928,707
02035	HAL-040-002	\$353.08	\$503.78	\$856.86	11539	9242	2,937,949
00974	HAL-049-016	\$353.24	\$572.63	\$925.87	3147	2046	2,939,995
02050	HAL-096-011	\$353.34	\$805.03	\$1,158.37	1545	1328	2,941,323
02072	HAL-014-006	\$353.38	\$521.57	\$874.95	10404	9712	2,951,035
00505	HAL-026-009	\$353.54	\$432.51	\$786.05	3872	3872	2,954,907
01587	HAL-086-006	\$354.17	\$527.08	\$881.25	20345	17386	2,972,293
02507	HAL-060-030	\$354.45	\$340.13	\$694.58	17688	15319	2,987,612
01585	HAL-086-002	\$354.80	\$613.99	\$968.79	16295	14421	3,002,033
02528	HAL-054-006	\$355.41	\$939.16	\$1,294.57	22136	11918	3,013,951
02024	HAL-064-006	\$356.04	\$584.14	\$940.18	4004	3437	3,017,388
01598	HAL-087-001	\$356.83	\$646.02	\$1,002.85	6363	5183	3,022,571
02021	HAL-013-012	\$357.52	\$1,113.37	\$1,470.89	10982	8198	3,030,769
02008	HAL-081-012	\$358.50	\$444.74	\$803.24	14116	9185	3,039,954
00086	HAL-002-001	\$359.43	\$417.27	\$776.70	11588	11588	3,051,542
02559	HAL-054-009	\$359.75	\$927.18	\$1,286.93	15118	12034	3,063,576
00454	HAL-025-004	\$360.18	\$491.18	\$851.36	18287	17766	3,081,342
02052	HAL-025-007	\$360.85	\$776.19	\$1,137.04	30497	22421	3,103,763
00291	HAL-013-006	\$362.94	\$852.68	\$1,215.62	16388	2045	3,105,808
01038	HAL-053-006	\$364.74	\$540.09	\$904.83	5840	5110	3,110,918
00965	HAL-047-001	\$365.09	\$560.78	\$925.87	24181	16638	3,127,556
02044	HAL-018-009	\$366.93	\$509.44	\$876.37	17684	16315	3,143,871
01314	HAL-073-001	\$369.43	\$397.39	\$766.82	11295	9925	3,153,796
02602	HAL-041-027	\$369.69	\$1,272.34	\$1,642.03	13149	3755	3,157,551
02577	HAL-073-002	\$369.90	\$677.07	\$1,046.97	5060	3599	3,161,150
02076	HAL-067-005	\$371.34	\$1,049.25	\$1,420.59	26615	19282	3,180,432
01112	HAL-059-006	\$371.46	\$761.16	\$1,132.62	6570	6570	3,187,002
02049	HAL-074-009	\$371.68	\$769.50	\$1,141.18	1607	1288	3,188,290
02567	HAL-068-010	\$374.02	\$767.46	\$1,141.48	4202	2285	3,190,575
01286	HAL-068-003	\$375.07	\$367.83	\$742.90	6132	5159	3,195,734
00281	HAL-013-007	\$376.48	\$507.45	\$883.93	10579	7209	3,202,943
00355	HAL-017-006	\$376.49	\$253.57	\$630.06	5530	5198	3,208,141
00754	HAL-036-002	\$377.53	\$518.95	\$896.48	15557	4298	3,212,439

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
00381	HAL-019-007	\$377.67	\$528.48	\$906.15	13762	13380	3,225,819
01881	HAL-074-007	\$378.38	\$463.31	\$841.69	8870	8229	3,234,048
02587	HAL-055-006	\$379.12	\$651.66	\$1,030.78	10736	8706	3,242,754
00782	HAL-039-004	\$380.30	\$559.04	\$939.34	4432	3469	3,246,223
02056	HAL-074-010	\$382.46	\$892.87	\$1,275.33	21636	7878	3,254,101
00945	HAL-045-008	\$382.73	\$389.77	\$772.50	12870	11724	3,265,825
02565	HAL-092-029	\$383.26	\$723.08	\$1,106.34	24996	20023	3,285,848
02560	HAL-092-034	\$383.81	\$632.21	\$1,016.02	9176	6269	3,292,117
02054	HAL-065-014	\$384.43	\$904.25	\$1,288.68	22563	3807	3,295,924
00077	HAL-001-011	\$385.25	\$705.50	\$1,090.75	18387	5657	3,301,581
00062	HAL-001-008	\$386.32	\$397.70	\$784.02	3946	3011	3,304,592
01512	HAL-081-006	\$387.88	\$386.74	\$774.62	12410	12410	3,317,002
00762	HAL-036-005	\$388.40	\$638.15	\$1,026.55	27318	26970	3,343,972
00022	HAL-001-009	\$391.05	\$276.81	\$667.86	3883	3883	3,347,855
01874	HAL-032-013	\$392.30	\$939.79	\$1,332.09	17979	3694	3,351,549
00262	HAL-012-003	\$393.61	\$493.61	\$887.22	17654	15377	3,366,926
00676	HAL-034-017	\$393.82	\$759.66	\$1,153.48	27865	25666	3,392,592
02605	HAL-079-008	\$393.82	\$1,624.30	\$2,018.12	7845	2659	3,395,251
00841	HAL-041-010	\$397.36	\$409.20	\$806.56	21671	5465	3,400,716
02380	HAL-011-030	\$398.15	\$683.86	\$1,082.01	3828	3303	3,404,019
00397	HAL-023-001	\$398.40	\$499.86	\$898.26	14910	14910	3,418,929
01127	HAL-060-005	\$400.44	\$474.76	\$875.20	39918	31380	3,450,309
01206	HAL-064-004	\$401.27	\$837.96	\$1,239.23	21830	8926	3,459,235
01071	HAL-055-003	\$401.45	\$301.56	\$703.01	20529	13708	3,472,943
01873	HAL-018-007	\$402.79	\$868.50	\$1,271.29	20373	7370	3,480,313
02020	HAL-066-005	\$404.06	\$597.31	\$1,001.37	13014	6882	3,487,195
02491	HAL-053-008	\$404.14	\$706.28	\$1,110.42	24038	20872	3,508,067
02001	HAL-066-006	\$404.41	\$597.84	\$1,002.25	10958	8579	3,516,646
00839	HAL-041-008	\$404.89	\$494.06	\$898.95	11587	10236	3,526,882
01879	HAL-060-018	\$405.60	\$558.87	\$964.47	16513	1288	3,528,170
00434	HAL-023-006	\$405.97	\$586.88	\$992.85	29145	28470	3,556,640
02569	HAL-074-016	\$406.02	\$569.87	\$975.89	3965	3861	3,560,501
02604	HAL-014-008	\$407.38	\$1,556.77	\$1,964.15	10889	3662	3,564,163
00297	HAL-014-001	\$408.21	\$318.51	\$726.72	2045	1581	3,565,744
00251	HAL-012-001	\$408.49	\$673.71	\$1,082.20	7665	7665	3,573,409
02411	HAL-055-005	\$409.15	\$690.59	\$1,099.74	14016	9921	3,583,330
01186	HAL-062-003	\$410.75	\$201.97	\$612.72	3956	3775	3,587,105
01518	HAL-081-008	\$410.97	\$534.80	\$945.77	8650	8650	3,595,755
01507	HAL-081-010	\$413.51	\$433.95	\$847.46	26896	18351	3,614,106
02038	HAL-045-011	\$415.33	\$928.52	\$1,343.85	18205	3058	3,617,164
01471	HAL-080-003	\$415.98	\$320.62	\$736.60	32330	25222	3,642,386
02289	HAL-044-016	\$416.07	\$688.31	\$1,104.38	6632	6387	3,648,773
01135	HAL-060-014	\$416.12	\$543.70	\$959.82	23013	22648	3,671,421
02061	HAL-059-010	\$416.61	\$697.15	\$1,113.76	17561	16001	3,687,422
02399	HAL-043-016	\$416.72	\$1,204.82	\$1,621.54	4841	4080	3,691,502
01509	HAL-081-005	\$419.97	\$128.86	\$548.83	9973	5832	3,697,334
00917	HAL-044-012	\$420.29	\$343.18	\$763.47	10531	6474	3,703,808
00207	HAL-011-011	\$421.01	\$385.74	\$806.75	19586	13751	3,717,559
00606	HAL-032-001	\$421.71	\$252.50	\$674.21	45636	26404	3,743,963
00903	HAL-044-003	\$422.40	\$550.37	\$972.77	5779	2063	3,746,026
00406	HAL-023-009	\$424.28	\$462.46	\$886.74	8128	8066	3,754,092
00501	HAL-026-006	\$426.76	\$440.41	\$867.17	6463	4533	3,758,625
00609	HAL-032-002	\$426.97	\$563.13	\$990.10	5350	5350	3,763,975
00284	HAL-013-003	\$430.32	\$480.62	\$910.94	55603	41255	3,805,230
02243	HAL-044-017	\$435.04	\$460.10	\$895.14	5700	4786	3,810,016
00737	HAL-035-003	\$435.05	\$686.62	\$1,121.67	20444	13632	3,823,648

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02573	HAL-092-030	\$436.49	\$853.82	\$1,290.31	11573	10130	3,833,778
01386	HAL-077-006	\$436.62	\$447.61	\$884.23	5461	5461	3,839,239
02062	HAL-066-007	\$436.88	\$633.03	\$1,069.91	14293	12163	3,851,402
00593	HAL-033-001	\$437.27	\$319.73	\$757.00	42992	40482	3,891,884
00309	HAL-016-003	\$439.20	\$716.97	\$1,156.17	19645	10082	3,901,966
00743	HAL-035-005	\$439.99	\$535.28	\$975.27	12877	11117	3,913,083
01223	HAL-065-004	\$440.97	\$376.79	\$817.76	4548	4548	3,917,631
00680	HAL-034-021	\$443.24	\$1,042.17	\$1,485.41	19636	6318	3,923,949
00875	HAL-042-002	\$444.64	\$489.88	\$934.52	14847	13368	3,937,317
00992	HAL-051-002	\$445.54	\$514.29	\$959.83	3096	2629	3,939,946
02397	HAL-043-015	\$445.64	\$694.59	\$1,140.23	16257	12332	3,952,278
01383	HAL-077-004	\$446.27	\$269.33	\$715.60	9757	8516	3,960,794
01382	HAL-077-003	\$446.31	\$269.36	\$715.67	7417	6870	3,967,664
01067	HAL-054-003	\$446.79	\$494.86	\$941.65	11286	10921	3,978,585
00502	HAL-026-007	\$447.39	\$528.73	\$976.12	6762	6397	3,984,982
00740	HAL-035-004	\$448.20	\$415.86	\$864.06	10035	8038	3,993,020
00498	HAL-026-004	\$448.63	\$500.84	\$949.47	8395	7032	4,000,052
00925	HAL-045-001	\$449.55	\$934.88	\$1,384.43	16305	2965	4,003,017
02586	HAL-012-009	\$449.70	\$947.61	\$1,397.31	4969	4368	4,007,385
01224	HAL-065-001	\$450.28	\$373.48	\$823.76	27987	25016	4,032,401
01875	HAL-032-015	\$450.33	\$738.55	\$1,188.88	21750	15719	4,048,120
02376	HAL-010-002	\$453.24	\$636.16	\$1,089.40	16379	13691	4,061,811
00671	HAL-034-006	\$456.01	\$646.37	\$1,102.38	21087	6879	4,068,690
00988	HAL-050-005	\$457.49	\$416.26	\$873.75	19084	1010	4,069,700
00424	HAL-023-004	\$457.82	\$369.32	\$827.14	8211	7312	4,077,012
02608	HAL-011-033	\$459.91	\$400.39	\$860.30	18409	11933	4,088,945
02525	HAL-050-012	\$460.01	\$501.94	\$961.95	5702	5256	4,094,201
02614	HAL-092-026	\$463.22	\$1,237.59	\$1,700.81	37252	276	4,094,477
00087	HAL-002-002	\$463.52	\$357.05	\$820.57	10998	9078	4,103,555
05186	HAL-074-017	\$465.39	\$328.02	\$793.41	1242	1150	4,104,705
00941	HAL-045-006	\$465.41	\$780.85	\$1,246.26	4236	2731	4,107,436
00876	HAL-042-003	\$467.91	\$461.21	\$929.12	14800	14167	4,121,603
00706	HAL-034-008	\$469.02	\$560.28	\$1,029.30	49308	16147	4,137,750
02384	HAL-013-016	\$469.42	\$1,474.13	\$1,943.55	19492	7771	4,145,521
01077	HAL-056-001	\$478.39	\$261.94	\$740.33	17724	11291	4,156,812
00070	HAL-001-015	\$478.50	\$402.57	\$881.07	4166	3861	4,160,673
02529	HAL-082-007	\$478.54	\$738.54	\$1,217.08	10701	7499	4,168,172
01364	HAL-076-001	\$479.80	\$1,675.59	\$2,155.39	11442	11442	4,179,614
01688	HAL-092-017	\$481.76	\$458.05	\$939.81	19710	11407	4,191,021
00158	HAL-011-002	\$482.71	\$611.25	\$1,093.96	4753	1375	4,192,396
01368	HAL-076-003	\$483.42	\$582.72	\$1,066.14	51875	29204	4,221,600
00159	HAL-011-003	\$485.47	\$614.75	\$1,100.22	4726	2447	4,224,047
00578	HAL-031-008	\$490.22	\$462.89	\$953.11	4224	2947	4,226,994
01758	HAL-096-001	\$490.77	\$314.51	\$805.28	8607	8518	4,235,512
00361	HAL-017-002	\$494.41	\$477.34	\$971.75	1967	1967	4,237,479
00656	HAL-034-005	\$499.09	\$343.28	\$842.37	20421	10431	4,247,910
01698	HAL-092-011	\$499.11	\$672.47	\$1,171.58	40228	16902	4,264,812
01291	HAL-068-005	\$500.96	\$308.07	\$809.03	5463	1825	4,266,637
01358	HAL-075-002	\$502.16	\$416.80	\$918.96	4688	4421	4,271,058
02012	HAL-065-013	\$503.34	\$640.90	\$1,144.24	12999	11996	4,283,054
00192	HAL-011-008	\$505.44	\$640.08	\$1,145.52	1691	1691	4,284,745
01261	HAL-067-004	\$507.91	\$340.44	\$848.35	11272	8379	4,293,124
01058	HAL-053-009	\$509.45	\$998.20	\$1,507.65	10126	3232	4,296,356
02066	HAL-077-007	\$510.85	\$258.04	\$768.89	3950	3834	4,300,190
00185	HAL-011-005	\$511.66	\$505.48	\$1,017.14	9393	4963	4,305,153
00354	HAL-017-005	\$511.76	\$404.42	\$916.18	3295	2718	4,307,871

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
00912	HAL-044-009	\$514.40	\$924.31	\$1,438.71	18435	5440	4,313,311
00836	HAL-041-005	\$514.45	\$764.18	\$1,278.63	27944	11779	4,325,090
01415	HAL-078-008	\$517.47	\$568.24	\$1,085.71	2613	2602	4,327,692
00634	HAL-032-004	\$520.46	\$710.90	\$1,231.36	36625	31240	4,358,932
02429	HAL-076-007	\$522.70	\$979.57	\$1,502.27	23169	5894	4,364,826
02409	HAL-051-024	\$522.86	\$1,001.18	\$1,524.04	23509	5619	4,370,445
00832	HAL-041-006	\$522.94	\$346.29	\$869.23	4015	4015	4,374,460
02609	HAL-085-005	\$526.12	\$1,593.27	\$2,119.39	7381	3596	4,378,056
00411	HAL-023-002	\$527.93	\$398.27	\$926.20	4275	4275	4,382,331
01818	HAL-099-003	\$537.16	\$670.05	\$1,207.21	17896	16495	4,398,826
01057	HAL-054-002	\$540.49	\$948.67	\$1,489.16	1429	1071	4,399,897
02014	HAL-082-005	\$547.27	\$842.63	\$1,389.90	15400	15052	4,414,949
01466	HAL-080-001	\$548.13	\$827.93	\$1,376.06	5467	3620	4,418,569
02428	HAL-076-005	\$551.55	\$757.77	\$1,309.32	22552	12629	4,431,198
01111	HAL-059-001	\$551.74	\$315.81	\$867.55	6442	6077	4,437,275
01736	HAL-093-001	\$556.26	\$450.52	\$1,006.78	3520	3520	4,440,795
01467	HAL-080-006	\$556.34	\$318.31	\$874.65	8706	6974	4,447,769
02406	HAL-050-009	\$556.79	\$561.58	\$1,118.37	5678	5363	4,453,132
00902	HAL-044-002	\$557.19	\$703.17	\$1,260.36	3265	3098	4,456,230
00705	HAL-034-018	\$559.30	\$809.47	\$1,368.77	26626	11985	4,468,215
01068	HAL-055-001	\$560.17	\$368.49	\$928.66	6626	6626	4,474,841
00916	HAL-044-011	\$561.32	\$351.33	\$912.65	5560	4663	4,479,504
02606	HAL-090-006	\$561.82	\$1,941.00	\$2,502.82	7210	2678	4,482,182
00610	HAL-032-003	\$565.10	\$309.41	\$874.51	9712	2990	4,485,172
02600	HAL-030-004	\$570.37	\$2,338.01	\$2,908.38	1791	775	4,485,947
01095	HAL-058-001	\$576.03	\$799.81	\$1,375.84	8685	3559	4,489,506
00991	HAL-051-001	\$581.79	\$427.77	\$1,009.56	2938	2176	4,491,682
02620	HAL-001-121	\$583.65	\$2,915.37	\$3,499.02	1949	1740	4,493,422
01570	HAL-084-001	\$589.49	\$588.12	\$1,177.61	7820	4988	4,498,410
02580	HAL-088-002	\$596.57	\$1,572.71	\$2,169.28	2857	1287	4,499,697
00744	HAL-036-001	\$602.61	\$327.11	\$929.72	6119	6119	4,505,816
00480	HAL-029-001	\$603.75	\$596.25	\$1,200.00	37920	28735	4,534,551
01621	HAL-090-004	\$607.38	\$503.26	\$1,110.64	6593	3907	4,538,458
02016	HAL-043-012	\$613.99	\$805.72	\$1,419.71	19133	17479	4,555,937
02068	HAL-022-001	\$614.10	\$635.28	\$1,249.38	3528	2665	4,558,602
02511	HAL-079-007	\$621.15	\$1,144.85	\$1,766.00	18433	7322	4,565,924
02562	HAL-084-004	\$626.61	\$1,801.90	\$2,428.51	3108	1204	4,567,128
01489	HAL-080-009	\$627.71	\$797.90	\$1,425.61	7805	5492	4,572,620
02417	HAL-060-028	\$630.91	\$3,446.64	\$4,077.55	5370	4005	4,576,625
02013	HAL-031-009	\$638.31	\$931.04	\$1,569.35	16738	14905	4,591,530
01753	HAL-095-001	\$639.03	\$445.13	\$1,084.16	10114	10114	4,601,644
02381	HAL-013-017	\$640.16	\$820.15	\$1,460.31	20480	12093	4,613,737
01003	HAL-051-018	\$652.08	\$751.25	\$1,403.33	3846	3423	4,617,160
02610	HAL-045-016	\$654.98	\$3,443.73	\$4,098.71	1233	447	4,617,607
00978	HAL-049-006	\$658.82	\$612.33	\$1,271.15	28134	23083	4,640,690
00124	HAL-008-001	\$667.13	\$547.64	\$1,214.77	7619	3830	4,644,520
01568	HAL-084-002	\$670.77	\$247.20	\$917.97	3348	2338	4,646,858
02447	HAL-034-031	\$673.50	\$1,580.31	\$2,253.81	3317	303	4,647,161
01228	HAL-065-002	\$680.21	\$867.98	\$1,548.19	41195	3995	4,651,156
00940	HAL-045-005	\$680.30	\$769.22	\$1,449.52	3590	1714	4,652,870
02582	HAL-097-006	\$685.93	\$1,536.88	\$2,222.81	4563	2606	4,655,476
02510	HAL-029-006	\$687.68	\$1,284.75	\$1,972.43	18117	3884	4,659,360
02017	HAL-070-003	\$688.15	\$984.85	\$1,673.00	41951	28030	4,687,390
02419	HAL-063-008	\$691.16	\$1,183.99	\$1,875.15	19873	4336	4,691,726
02601	HAL-077-009	\$692.30	\$1,662.08	\$2,354.38	2010	1339	4,693,065
02607	HAL-001-022	\$693.08	\$1,528.74	\$2,221.82	10508	2558	4,695,623

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02037	HAL-051-019	\$707.99	\$680.44	\$1,388.43	3515	3150	4,698,773
01649	HAL-091-003	\$711.89	\$239.90	\$951.79	3940	2845	4,701,618
02426	HAL-074-011	\$712.10	\$1,159.54	\$1,871.64	19317	4248	4,705,866
02048	HAL-034-023	\$735.71	\$438.15	\$1,173.86	22159	10379	4,716,245
00353	HAL-018-001	\$744.39	\$705.92	\$1,450.31	12648	10759	4,727,004
01248	HAL-066-001	\$760.88	\$257.41	\$1,018.29	7988	5273	4,732,277
02006	HAL-051-020	\$786.79	\$724.42	\$1,511.21	3180	2990	4,735,267
02015	HAL-043-011	\$798.15	\$986.63	\$1,784.78	9975	8082	4,743,349
00790	HAL-041-001	\$835.84	\$957.36	\$1,793.20	8030	7300	4,750,649
02430	HAL-076-006	\$871.63	\$552.63	\$1,424.26	14362	10627	4,761,276
02439	HAL-092-027	\$872.31	\$1,559.11	\$2,431.42	21541	1403	4,762,679
02624	HAL-034-034	\$882.72	\$1,901.46	\$2,784.18	6209	1455	4,764,134
05237	HAL-011-032	\$902.59	\$6,744.70	\$7,647.29	9170	9170	4,773,304
02581	HAL-081-014	\$918.88	\$1,648.19	\$2,567.07	10640	2806	4,776,110
00631	HAL-032-006	\$932.32	\$996.69	\$1,929.01	17153	365	4,776,475
02379	HAL-011-028	\$936.62	\$2,059.88	\$2,996.50	6320	5468	4,781,943
02615	HAL-049-018	\$966.50	\$4,245.78	\$5,212.28	390	122	4,782,065
02613	HAL-041-025	\$986.27	\$3,799.81	\$4,786.08	5326	971	4,783,036
02058	HAL-025-009	\$1,015.41	\$2,355.67	\$3,371.08	19659	1304	4,784,340
01205	HAL-063-003	\$1,029.90	\$532.67	\$1,562.57	20804	730	4,785,070
02574	HAL-092-032	\$1,033.50	\$1,881.51	\$2,915.01	8970	1509	4,786,579
05238	HAL-068-009	\$1,064.19	\$1,806.33	\$2,870.52	15480	2411	4,788,990
02599	HAL-063-011	\$1,101.94	\$3,647.99	\$4,749.93	1946	1413	4,790,403
02578	HAL-070-005	\$1,361.51	\$2,261.44	\$3,622.95	4592	1170	4,791,573
					6,741,575	4,791,573	
						75 th percentile	3,593,680

Source: DHHS Controller's Office

APPENDIX B							
State-County Special Assistance							
Cost Report ending 9-30-99							
Total Adult Care Homes Indirect Care Costs (arrayed from lowest to highest)							
(NOTE: The item in the 60 th percentile location is highlighted on page 52.)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
01509	HAL-081-005	\$419.97	\$128.86	\$548.83	9973	5832	5,832
00427	HAL-023-008	\$276.11	\$195.92	\$472.03	23097	12769	18,601
01186	HAL-062-003	\$410.75	\$201.97	\$612.72	3956	3775	22,376
00344	HAL-017-004	\$173.10	\$211.18	\$384.28	4333	2869	25,245
01649	HAL-091-003	\$711.89	\$239.90	\$951.79	3940	2845	28,090
01568	HAL-084-002	\$670.77	\$247.20	\$917.97	3348	2338	30,428
00245	HAL-011-018	\$350.59	\$250.24	\$600.83	9969	6846	37,274
00606	HAL-032-001	\$421.71	\$252.50	\$674.21	45636	26404	63,678
00355	HAL-017-006	\$376.49	\$253.57	\$630.06	5530	5198	68,876
01248	HAL-066-001	\$760.88	\$257.41	\$1,018.29	7988	5273	74,149
02066	HAL-077-007	\$510.85	\$258.04	\$768.89	3950	3834	77,983
01077	HAL-056-001	\$478.39	\$261.94	\$740.33	17724	11291	89,274
00678	HAL-034-019	\$206.38	\$267.00	\$473.38	14500	11244	100,518
01383	HAL-077-004	\$446.27	\$269.33	\$715.60	9757	8516	109,034

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
01382	HAL-077-003	\$446.31	\$269.36	\$715.67	7417	6870	115,904
00022	HAL-001-009	\$391.05	\$276.81	\$667.86	3883	3883	119,787
01781	HAL-096-008	\$331.41	\$277.41	\$608.82	25853	21983	141,770
02279	HAL-060-021	\$145.73	\$295.27	\$441.00	3914	2813	144,583
02226	HAL-060-022	\$145.72	\$295.51	\$441.23	4311	1988	146,571
01508	HAL-081-004	\$274.75	\$300.67	\$575.42	13713	8815	155,386
01071	HAL-055-003	\$401.45	\$301.56	\$703.01	20529	13708	169,094
01291	HAL-068-005	\$500.96	\$308.07	\$809.03	5463	1825	170,919
00610	HAL-032-003	\$565.10	\$309.41	\$874.51	9712	2990	173,909
00581	HAL-031-005	\$276.01	\$313.54	\$589.55	3663	3156	177,065
01758	HAL-096-001	\$490.77	\$314.51	\$805.28	8607	8518	185,583
01111	HAL-059-001	\$551.74	\$315.81	\$867.55	6442	6077	191,660
01467	HAL-080-006	\$556.34	\$318.31	\$874.65	8706	6974	198,634
00297	HAL-014-001	\$408.21	\$318.51	\$726.72	2045	1581	200,215
00593	HAL-033-001	\$437.27	\$319.73	\$757.00	42992	40482	240,697
01471	HAL-080-003	\$415.98	\$320.62	\$736.60	32330	25222	265,919
01069	HAL-055-002	\$240.95	\$325.23	\$566.18	18660	14937	280,856
00685	HAL-034-002	\$265.67	\$326.00	\$591.67	20908	18166	299,022
00744	HAL-036-001	\$602.61	\$327.11	\$929.72	6119	6119	305,141
05186	HAL-074-017	\$465.39	\$328.02	\$793.41	1242	1150	306,291
00544	HAL-029-002	\$272.97	\$339.24	\$612.21	29349	28750	335,041
02507	HAL-060-030	\$354.45	\$340.13	\$694.58	17688	15319	350,360
01261	HAL-067-004	\$507.91	\$340.44	\$848.35	11272	8379	358,739
00917	HAL-044-012	\$420.29	\$343.18	\$763.47	10531	6474	365,213
00656	HAL-034-005	\$499.09	\$343.28	\$842.37	20421	10431	375,644
01801	HAL-098-002	\$287.85	\$343.72	\$631.57	18330	18082	393,726
00832	HAL-041-006	\$522.94	\$346.29	\$869.23	4015	4015	397,741
01311	HAL-072-001	\$201.81	\$348.74	\$550.55	8232	5437	403,178
00916	HAL-044-011	\$561.32	\$351.33	\$912.65	5560	4663	407,841
01139	HAL-060-010	\$281.81	\$355.78	\$637.59	16939	15847	423,688
00087	HAL-002-002	\$463.52	\$357.05	\$820.57	10998	9078	432,766
00572	HAL-031-003	\$197.86	\$357.66	\$555.52	9279	7251	440,017
02059	HAL-005-004	\$347.38	\$362.82	\$710.20	7140	5074	445,091
00766	HAL-036-006	\$335.46	\$367.32	\$702.78	28286	22659	467,750
01286	HAL-068-003	\$375.07	\$367.83	\$742.90	6132	5159	472,909
01648	HAL-091-002	\$140.51	\$368.40	\$508.91	7665	6935	479,844
01068	HAL-055-001	\$560.17	\$368.49	\$928.66	6626	6626	486,470
00424	HAL-023-004	\$457.82	\$369.32	\$827.14	8211	7312	493,782
01224	HAL-065-001	\$450.28	\$373.48	\$823.76	27987	25016	518,798
01035	HAL-053-002	\$186.20	\$375.29	\$561.49	4263	2867	521,665
01223	HAL-065-004	\$440.97	\$376.79	\$817.76	4548	4548	526,213
01520	HAL-081-009	\$289.82	\$377.49	\$667.31	10563	8970	535,183
01257	HAL-067-001	\$346.35	\$378.10	\$724.45	13643	8488	543,671
00607	HAL-032-010	\$247.34	\$380.58	\$627.92	26478	22545	566,216
00207	HAL-011-011	\$421.01	\$385.74	\$806.75	19586	13751	579,967
01512	HAL-081-006	\$387.88	\$386.74	\$774.62	12410	12410	592,377
01706	HAL-092-012	\$214.21	\$387.93	\$602.14	13380	11244	603,621
00945	HAL-045-008	\$382.73	\$389.77	\$772.50	12870	11724	615,345
02623	HAL-076-008	\$317.00	\$389.81	\$706.81	3583	2802	618,147
00529	HAL-026-016	\$344.29	\$392.71	\$737.00	11680	9125	627,272
01713	HAL-092-015	\$238.09	\$394.45	\$632.54	3023	2117	629,389
01314	HAL-073-001	\$369.43	\$397.39	\$766.82	11295	9925	639,314
00062	HAL-001-008	\$386.32	\$397.70	\$784.02	3946	3011	642,325
00100	HAL-005-001	\$240.49	\$397.70	\$638.19	11971	10346	652,671
00411	HAL-023-002	\$527.93	\$398.27	\$926.20	4275	4275	656,946
02608	HAL-011-033	\$459.91	\$400.39	\$860.30	18409	11933	668,879
00070	HAL-001-015	\$478.50	\$402.57	\$881.07	4166	3861	672,740

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
00354	HAL-017-005	\$511.76	\$404.42	\$916.18	3295	2718	675,458
00012	HAL-001-002	\$249.44	\$407.97	\$657.41	3596	3596	679,054
00841	HAL-041-010	\$397.36	\$409.20	\$806.56	21671	5465	684,519
02403	HAL-045-013	\$207.27	\$410.96	\$618.23	3169	2804	687,323
00740	HAL-035-004	\$448.20	\$415.86	\$864.06	10035	8038	695,361
00988	HAL-050-005	\$457.49	\$416.26	\$873.75	19084	1010	696,371
01358	HAL-075-002	\$502.16	\$416.80	\$918.96	4688	4421	700,792
00086	HAL-002-001	\$359.43	\$417.27	\$776.70	11588	11588	712,380
00931	HAL-045-003	\$283.87	\$419.07	\$702.94	8843	7790	720,170
01020	HAL-051-017	\$298.88	\$422.86	\$721.74	4380	4380	724,550
02036	HAL-049-008	\$341.64	\$427.01	\$768.65	7393	4854	729,404
00584	HAL-031-006	\$164.67	\$427.68	\$592.35	28823	26216	755,620
00991	HAL-051-001	\$581.79	\$427.77	\$1,009.56	2938	2176	757,796
00840	HAL-041-009	\$313.94	\$431.38	\$745.32	3615	2885	760,681
00505	HAL-026-009	\$353.54	\$432.51	\$786.05	3872	3872	764,553
00112	HAL-007-005	\$309.57	\$433.04	\$742.61	2639	2608	767,161
01507	HAL-081-010	\$413.51	\$433.95	\$847.46	26896	18351	785,512
00267	HAL-012-005	\$253.84	\$436.92	\$690.76	6748	5399	790,911
02048	HAL-034-023	\$735.71	\$438.15	\$1,173.86	22159	10379	801,290
00501	HAL-026-006	\$426.76	\$440.41	\$867.17	6463	4533	805,823
01782	HAL-096-009	\$301.55	\$441.05	\$742.60	17541	16870	822,693
02278	HAL-062-004	\$310.90	\$444.58	\$755.48	20095	18221	840,914
02008	HAL-081-012	\$358.50	\$444.74	\$803.24	14116	9185	850,099
01753	HAL-095-001	\$639.03	\$445.13	\$1,084.16	10114	10114	860,213
01386	HAL-077-006	\$436.62	\$447.61	\$884.23	5461	5461	865,674
01822	HAL-100-001	\$307.11	\$449.56	\$756.67	9645	8377	874,051
01736	HAL-093-001	\$556.26	\$450.52	\$1,006.78	3520	3520	877,571
00774	HAL-039-002	\$350.75	\$453.01	\$803.76	18322	10066	887,637
01473	HAL-080-004	\$337.20	\$457.20	\$794.40	7243	4663	892,300
02626	HAL-014-009	\$288.66	\$457.99	\$746.65	20727	17773	910,073
01688	HAL-092-017	\$481.76	\$458.05	\$939.81	19710	11407	921,480
00143	HAL-009-003	\$248.71	\$458.65	\$707.36	19282	18552	940,032
02243	HAL-044-017	\$435.04	\$460.10	\$895.14	5700	4786	944,818
00979	HAL-049-004	\$278.57	\$460.32	\$738.89	17081	14600	959,418
02521	HAL-065-018	\$237.71	\$460.61	\$698.32	1825	1453	960,871
00876	HAL-042-003	\$467.91	\$461.21	\$929.12	14800	14167	975,038
00406	HAL-023-009	\$424.28	\$462.46	\$886.74	8128	8066	983,104
00578	HAL-031-008	\$490.22	\$462.89	\$953.11	4224	2947	986,051
01881	HAL-074-007	\$378.38	\$463.31	\$841.69	8870	8229	994,280
00362	HAL-018-002	\$274.53	\$465.23	\$739.76	10305	9575	1,003,855
02022	HAL-024-003	\$291.00	\$467.03	\$758.03	27275	24814	1,028,669
01244	HAL-065-011	\$249.17	\$467.56	\$716.73	13631	8365	1,037,034
01023	HAL-051-016	\$276.92	\$468.60	\$745.52	39818	35683	1,072,717
00761	HAL-036-004	\$284.59	\$468.72	\$753.31	15555	9008	1,081,725
02433	HAL-081-013	\$206.01	\$471.16	\$677.17	13971	7293	1,089,018
02393	HAL-034-029	\$319.19	\$472.56	\$791.75	4840	4114	1,093,132
01127	HAL-060-005	\$400.44	\$474.76	\$875.20	39918	31380	1,124,512
00361	HAL-017-002	\$494.41	\$477.34	\$971.75	1967	1967	1,126,479
00892	HAL-043-006	\$343.97	\$478.75	\$822.72	21969	14759	1,141,238
02053	HAL-018-008	\$247.67	\$479.16	\$726.83	4380	3832	1,145,070
00284	HAL-013-003	\$430.32	\$480.62	\$910.94	55603	41255	1,186,325
00326	HAL-017-001	\$196.35	\$483.51	\$679.86	11484	11119	1,197,444
00111	HAL-007-004	\$304.30	\$485.21	\$789.51	10220	9855	1,207,299
02425	HAL-072-004	\$253.30	\$486.50	\$739.80	8030	5603	1,212,902
01516	HAL-081-007	\$343.19	\$489.53	\$832.72	6184	5623	1,218,525
00875	HAL-042-002	\$444.64	\$489.88	\$934.52	14847	13368	1,231,893
00454	HAL-025-004	\$360.18	\$491.18	\$851.36	18287	17766	1,249,659

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
00262	HAL-012-003	\$393.61	\$493.61	\$887.22	17654	15377	1,265,036
01653	HAL-092-001	\$199.64	\$493.88	\$693.52	14293	12611	1,277,647
00839	HAL-041-008	\$404.89	\$494.06	\$898.95	11587	10236	1,287,883
01067	HAL-054-003	\$446.79	\$494.86	\$941.65	11286	10921	1,298,804
00283	HAL-013-001	\$314.43	\$496.94	\$811.37	6539	4865	1,303,669
02509	HAL-096-010	\$330.41	\$498.31	\$828.72	2715	2169	1,305,838
00838	HAL-041-007	\$245.24	\$499.64	\$744.88	20903	18102	1,323,940
00397	HAL-023-001	\$398.40	\$499.86	\$898.26	14910	14910	1,338,850
00498	HAL-026-004	\$448.63	\$500.84	\$949.47	8395	7032	1,345,882
02525	HAL-050-012	\$460.01	\$501.94	\$961.95	5702	5256	1,351,138
01621	HAL-090-004	\$607.38	\$503.26	\$1,110.64	6593	3907	1,355,045
02035	HAL-040-002	\$353.08	\$503.78	\$856.86	11539	9242	1,364,287
02568	HAL-071-004	\$314.81	\$505.43	\$820.24	1841	1350	1,365,637
00185	HAL-011-005	\$511.66	\$505.48	\$1,017.14	9393	4963	1,370,600
00281	HAL-013-007	\$376.48	\$507.45	\$883.93	10579	7209	1,377,809
01480	HAL-080-007	\$311.73	\$507.74	\$819.47	10773	8362	1,386,171
02078	HAL-014-007	\$346.63	\$508.71	\$855.34	10927	7928	1,394,099
02444	HAL-099-004	\$317.95	\$509.37	\$827.32	16992	16369	1,410,468
02044	HAL-018-009	\$366.93	\$509.44	\$876.37	17684	16315	1,426,783
02583	HAL-045-015	\$237.30	\$511.06	\$748.36	5416	3580	1,430,363
00108	HAL-007-002	\$284.83	\$511.82	\$796.65	6935	5840	1,436,203
02398	HAL-043-017	\$171.22	\$513.31	\$684.53	3387	3387	1,439,590
02009	HAL-086-008	\$308.44	\$513.82	\$822.26	39246	25922	1,465,512
00992	HAL-051-002	\$445.54	\$514.29	\$959.83	3096	2629	1,468,141
01121	HAL-060-002	\$328.35	\$515.97	\$844.32	9686	9686	1,477,827
00379	HAL-019-010	\$305.42	\$517.89	\$823.31	7151	5952	1,483,779
02451	HAL-036-009	\$331.74	\$518.17	\$849.91	18764	10353	1,494,132
00332	HAL-018-005	\$333.07	\$518.95	\$852.02	6205	5110	1,499,242
00754	HAL-036-002	\$377.53	\$518.95	\$896.48	15557	4298	1,503,540
02072	HAL-014-006	\$353.38	\$521.57	\$874.95	10404	9712	1,513,252
01779	HAL-096-004	\$240.04	\$521.76	\$761.80	4272	3724	1,516,976
02445	HAL-099-005	\$327.06	\$523.95	\$851.01	20190	19299	1,536,275
00300	HAL-014-002	\$259.37	\$524.55	\$783.92	16764	16034	1,552,309
01587	HAL-086-006	\$354.17	\$527.08	\$881.25	20345	17386	1,569,695
00959	HAL-046-002	\$326.49	\$528.01	\$854.50	7458	6678	1,576,373
00381	HAL-019-007	\$377.67	\$528.48	\$906.15	13762	13380	1,589,753
00502	HAL-026-007	\$447.39	\$528.73	\$976.12	6762	6397	1,596,150
01185	HAL-062-002	\$133.86	\$530.05	\$663.91	16430	16430	1,612,580
02282	HAL-051-021	\$293.40	\$530.36	\$823.76	21244	20585	1,633,165
00554	HAL-031-001	\$285.71	\$530.80	\$816.51	24840	18562	1,651,727
00335	HAL-017-003	\$259.55	\$532.15	\$791.70	3776	3776	1,655,503
02071	HAL-064-007	\$257.12	\$532.30	\$789.42	4350	3437	1,658,940
01205	HAL-063-003	\$1,029.90	\$532.67	\$1,562.57	20804	730	1,659,670
00846	HAL-041-011	\$297.29	\$533.11	\$830.40	10084	7297	1,666,967
01518	HAL-081-008	\$410.97	\$534.80	\$945.77	8650	8650	1,675,617
00743	HAL-035-005	\$439.99	\$535.28	\$975.27	12877	11117	1,686,734
01096	HAL-058-003	\$270.44	\$536.62	\$807.06	13390	9898	1,696,632
00499	HAL-026-005	\$330.63	\$537.53	\$868.16	5976	5058	1,701,690
02502	HAL-041-023	\$234.71	\$539.36	\$774.07	19086	13188	1,714,878
01038	HAL-053-006	\$364.74	\$540.09	\$904.83	5840	5110	1,719,988
02394	HAL-034-028	\$271.79	\$540.41	\$812.20	26755	19016	1,739,004
02588	HAL-064-009	\$283.92	\$540.63	\$824.55	18998	15878	1,754,882
02264	HAL-033-003	\$226.04	\$541.68	\$767.72	44394	39730	1,794,612
02400	HAL-044-020	\$139.79	\$542.78	\$682.57	2751	2751	1,797,363
02382	HAL-013-013	\$150.12	\$542.83	\$692.95	21428	20661	1,818,024
01034	HAL-053-001	\$257.96	\$543.22	\$801.18	13791	9291	1,827,315
01135	HAL-060-014	\$416.12	\$543.70	\$959.82	23013	22648	1,849,963

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02260	HAL-046-003	\$211.53	\$544.80	\$756.33	34925	29402	1,879,365
01577	HAL-085-003	\$350.66	\$544.89	\$895.55	8708	7927	1,887,292
00542	HAL-030-003	\$231.22	\$545.68	\$776.90	16532	13419	1,900,711
00135	HAL-009-004	\$258.14	\$545.85	\$803.99	1692	1341	1,902,052
00124	HAL-008-001	\$667.13	\$547.64	\$1,214.77	7619	3830	1,905,882
00903	HAL-044-003	\$422.40	\$550.37	\$972.77	5779	2063	1,907,945
00677	HAL-035-002	\$284.91	\$551.29	\$836.20	20611	16221	1,924,166
02430	HAL-076-006	\$871.63	\$552.63	\$1,424.26	14362	10627	1,934,793
02564	HAL-096-015	\$308.43	\$555.90	\$864.33	30650	24273	1,959,066
02263	HAL-034-025	\$250.29	\$556.88	\$807.17	21818	21542	1,980,608
02231	HAL-096-012	\$333.14	\$557.36	\$890.50	13745	11744	1,992,352
00417	HAL-023-003	\$317.41	\$557.45	\$874.86	6242	6242	1,998,594
02563	HAL-080-012	\$218.07	\$557.56	\$775.63	2977	2764	2,001,358
01879	HAL-060-018	\$405.60	\$558.87	\$964.47	16513	1288	2,002,646
00782	HAL-039-004	\$380.30	\$559.04	\$939.34	4432	3469	2,006,115
00828	HAL-041-015	\$182.76	\$560.18	\$742.94	6570	5825	2,011,940
00706	HAL-034-008	\$469.02	\$560.28	\$1,029.30	49308	16147	2,028,087
00343	HAL-018-006	\$291.49	\$560.64	\$852.13	20499	12947	2,041,034
00965	HAL-047-001	\$365.09	\$560.78	\$925.87	24181	16638	2,057,672
02406	HAL-050-009	\$556.79	\$561.58	\$1,118.37	5678	5363	2,063,035
02228	HAL-079-006	\$205.15	\$561.65	\$766.80	13547	13523	2,076,558
01780	HAL-096-003	\$258.56	\$562.02	\$820.58	3966	3966	2,080,524
00609	HAL-032-002	\$426.97	\$563.13	\$990.10	5350	5350	2,085,874
01490	HAL-080-008	\$287.76	\$563.24	\$851.00	33347	22097	2,107,971
00266	HAL-012-004	\$348.33	\$563.51	\$911.84	20480	18493	2,126,464
02032	HAL-049-015	\$330.59	\$567.74	\$898.33	3099	1376	2,127,840
01415	HAL-078-008	\$517.47	\$568.24	\$1,085.71	2613	2602	2,130,442
02569	HAL-074-016	\$406.02	\$569.87	\$975.89	3965	3861	2,134,303
00974	HAL-049-016	\$353.24	\$572.63	\$925.87	3147	2046	2,136,349
00019	HAL-001-005	\$247.29	\$572.68	\$819.97	14322	13653	2,150,002
01685	HAL-092-007	\$289.21	\$575.91	\$865.12	12850	11374	2,161,376
01618	HAL-090-001	\$272.52	\$576.69	\$849.21	29540	25421	2,186,797
02431	HAL-078-018	\$286.38	\$578.09	\$864.47	35108	31416	2,218,213
01999	HAL-045-012	\$247.23	\$578.69	\$825.92	5215	5105	2,223,318
00904	HAL-044-004	\$231.52	\$579.53	\$811.05	6700	6077	2,229,395
01430	HAL-079-002	\$193.86	\$581.80	\$775.66	18827	12445	2,241,840
01368	HAL-076-003	\$483.42	\$582.72	\$1,066.14	51875	29204	2,271,044
02024	HAL-064-006	\$356.04	\$584.14	\$940.18	4004	3437	2,274,481
00980	HAL-049-005	\$319.83	\$584.44	\$904.27	16453	11478	2,285,959
00434	HAL-023-006	\$405.97	\$586.88	\$992.85	29145	28470	2,314,429
01570	HAL-084-001	\$589.49	\$588.12	\$1,177.61	7820	4988	2,319,417
02575	HAL-074-014	\$335.80	\$588.71	\$924.51	17886	16294	2,335,711
02245	HAL-025-011	\$250.96	\$589.56	\$840.52	22606	17374	2,353,085
00877	HAL-043-010	\$216.76	\$590.19	\$806.95	36592	25144	2,378,229
01400	HAL-078-003	\$341.45	\$591.44	\$932.89	21972	21972	2,400,201
00817	HAL-041-003	\$258.11	\$591.74	\$849.85	22550	19211	2,419,412
02442	HAL-093-005	\$236.41	\$592.16	\$828.57	18157	16561	2,435,973
00753	HAL-036-007	\$293.02	\$593.73	\$886.75	19626	10325	2,446,298
02576	HAL-074-015	\$335.49	\$593.93	\$929.42	16304	13835	2,460,133
01573	HAL-085-001	\$301.69	\$594.61	\$896.30	4120	3755	2,463,888
02011	HAL-097-004	\$249.27	\$594.86	\$844.13	12940	12378	2,476,266
00480	HAL-029-001	\$603.75	\$596.25	\$1,200.00	37920	28735	2,505,001
00886	HAL-043-003	\$234.03	\$596.90	\$830.93	18068	16790	2,521,791
02020	HAL-066-005	\$404.06	\$597.31	\$1,001.37	13014	6882	2,528,673
02001	HAL-066-006	\$404.41	\$597.84	\$1,002.25	10958	8579	2,537,252
01754	HAL-095-002	\$289.84	\$598.24	\$888.08	16982	15402	2,552,654
02067	HAL-044-015	\$299.99	\$599.70	\$899.69	5194	4165	2,556,819

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02571	HAL-035-007	\$285.71	\$601.82	\$887.53	4987	4464	2,561,283
00821	HAL-041-014	\$280.01	\$604.94	\$884.95	22911	10312	2,571,595
02503	HAL-054-008	\$289.00	\$606.21	\$895.21	22124	17541	2,589,136
02145	HAL-086-009	\$248.50	\$608.10	\$856.60	20502	18020	2,607,156
02501	HAL-024-004	\$266.18	\$608.63	\$874.81	28359	27670	2,634,826
02217	HAL-016-004	\$243.20	\$608.79	\$851.99	18836	16741	2,651,567
01404	HAL-078-005	\$207.75	\$610.01	\$817.76	20736	17485	2,669,052
00158	HAL-011-002	\$482.71	\$611.25	\$1,093.96	4753	1375	2,670,427
00978	HAL-049-006	\$658.82	\$612.33	\$1,271.15	28134	23083	2,693,510
02202	HAL-034-024	\$235.61	\$613.37	\$848.98	40350	34911	2,728,421
02002	HAL-059-008	\$286.46	\$613.66	\$900.12	20199	18214	2,746,635
01585	HAL-086-002	\$354.80	\$613.99	\$968.79	16295	14421	2,761,056
00020	HAL-001-013	\$265.50	\$614.62	\$880.12	12816	12692	2,773,748
00159	HAL-011-003	\$485.47	\$614.75	\$1,100.22	4726	2447	2,776,195
02570	HAL-026-020	\$336.39	\$615.12	\$951.51	6607	5001	2,781,196
01303	HAL-071-001	\$350.37	\$615.28	\$965.65	3928	3432	2,784,628
00993	HAL-051-003	\$341.10	\$616.13	\$957.23	3251	2156	2,786,784
02075	HAL-001-020	\$291.65	\$616.35	\$908.00	3726	3633	2,790,417
02277	HAL-065-015	\$271.68	\$616.73	\$888.41	19913	19471	2,809,888
02267	HAL-042-004	\$153.52	\$617.86	\$771.38	14344	12778	2,822,666
02010	HAL-097-005	\$324.05	\$619.77	\$943.82	24261	23140	2,845,806
01580	HAL-085-004	\$293.01	\$620.94	\$913.95	21281	15241	2,861,047
02422	HAL-066-008	\$272.97	\$620.99	\$893.96	20476	19340	2,880,387
00551	HAL-029-004	\$350.64	\$621.27	\$971.91	18277	8986	2,889,373
02276	HAL-067-007	\$340.14	\$624.02	\$964.16	23532	21391	2,910,764
02378	HAL-011-031	\$188.30	\$626.91	\$815.21	26621	24063	2,934,827
01714	HAL-092-008	\$318.67	\$627.69	\$946.36	2788	2228	2,937,055
00920	HAL-044-014	\$350.87	\$628.00	\$978.87	3748	3748	2,940,803
01586	HAL-086-004	\$287.69	\$628.39	\$916.08	18536	15898	2,956,701
02148	HAL-063-006	\$233.24	\$630.52	\$863.76	19650	17762	2,974,463
00530	HAL-026-014	\$145.44	\$631.87	\$777.31	6868	6868	2,981,331
02560	HAL-092-034	\$383.81	\$632.21	\$1,016.02	9176	6269	2,987,600
02062	HAL-066-007	\$436.88	\$633.03	\$1,069.91	14293	12163	2,999,763
01726	HAL-092-020	\$249.72	\$633.13	\$882.85	21844	14989	3,014,752
00155	HAL-011-024	\$306.47	\$633.94	\$940.41	19890	8532	3,023,284
02232	HAL-096-013	\$253.98	\$634.62	\$888.60	18065	17744	3,041,028
02068	HAL-022-001	\$614.10	\$635.28	\$1,249.38	3528	2665	3,043,693
02492	HAL-041-024	\$269.47	\$635.57	\$905.04	14449	12828	3,056,521
02376	HAL-010-002	\$453.24	\$636.16	\$1,089.40	16379	13691	3,070,212
00021	HAL-001-010	\$297.79	\$636.31	\$934.10	3935	3465	3,073,677
00072	HAL-001-012	\$304.52	\$637.05	\$941.57	4243	2155	3,075,832
00762	HAL-036-005	\$388.40	\$638.15	\$1,026.55	27318	26970	3,102,802
01737	HAL-093-003	\$292.63	\$638.66	\$931.29	14013	13109	3,115,911
00192	HAL-011-008	\$505.44	\$640.08	\$1,145.52	1691	1691	3,117,602
02520	HAL-054-007	\$330.88	\$640.21	\$971.09	16354	15345	3,132,947
02012	HAL-065-013	\$503.34	\$640.90	\$1,144.24	12999	11996	3,144,943
02396	HAL-041-019	\$267.05	\$641.62	\$908.67	24181	22773	3,167,716
01574	HAL-085-002	\$325.57	\$641.66	\$967.23	3818	3737	3,171,453
01689	HAL-092-009	\$293.96	\$643.03	\$936.99	9081	5825	3,177,278
02239	HAL-063-007	\$303.95	\$643.14	\$947.09	29640	24020	3,201,298
01598	HAL-087-001	\$356.83	\$646.02	\$1,002.85	6363	5183	3,206,481
00671	HAL-034-006	\$456.01	\$646.37	\$1,102.38	21087	6879	3,213,360
01583	HAL-086-001	\$247.01	\$647.39	\$894.40	16712	11992	3,225,352
02622	HAL-009-005	\$269.67	\$647.64	\$917.31	17250	14598	3,239,950
02587	HAL-055-006	\$379.12	\$651.66	\$1,030.78	10736	8706	3,248,656
01403	HAL-078-004	\$318.12	\$654.56	\$972.68	32826	25910	3,274,566
01806	HAL-098-004	\$221.79	\$658.04	\$879.83	2560	2106	3,276,672

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
01901	HAL-034-020	\$283.25	\$660.01	\$943.26	21204	8294	3,284,966
02064	HAL-059-009	\$312.40	\$661.87	\$974.27	22933	15275	3,300,241
02026	HAL-049-009	\$274.86	\$662.55	\$937.41	25748	12388	3,312,629
00392	HAL-021-002	\$262.29	\$663.15	\$925.44	20203	11739	3,324,368
02247	HAL-018-010	\$284.40	\$663.60	\$948.00	17077	15399	3,339,767
00104	HAL-007-001	\$243.43	\$663.67	\$907.10	21541	14520	3,354,287
02019	HAL-078-015	\$229.98	\$666.58	\$896.56	25502	20744	3,375,031
01390	HAL-077-005	\$306.02	\$667.68	\$973.70	36240	22401	3,397,432
01818	HAL-099-003	\$537.16	\$670.05	\$1,207.21	17896	16495	3,413,927
01698	HAL-092-011	\$499.11	\$672.47	\$1,171.58	40228	16902	3,430,829
00251	HAL-012-001	\$408.49	\$673.71	\$1,082.20	7665	7665	3,438,494
01037	HAL-053-004	\$298.43	\$673.73	\$972.16	24997	5122	3,443,616
00546	HAL-029-003	\$171.25	\$674.83	\$846.08	10585	9073	3,452,689
02449	HAL-001-018	\$269.53	\$675.73	\$945.26	25249	8544	3,461,233
00777	HAL-039-001	\$190.24	\$675.94	\$866.18	27041	25855	3,487,088
00131	HAL-009-001	\$262.41	\$676.52	\$938.93	19635	19270	3,506,358
02577	HAL-073-002	\$369.90	\$677.07	\$1,046.97	5060	3599	3,509,957
02374	HAL-007-006	\$258.82	\$680.30	\$939.12	11680	11380	3,521,337
02037	HAL-051-019	\$707.99	\$680.44	\$1,388.43	3515	3150	3,524,487
02380	HAL-011-030	\$398.15	\$683.86	\$1,082.01	3828	3303	3,527,790
02029	HAL-013-011	\$265.34	\$683.97	\$949.31	26770	11654	3,539,444
00420	HAL-023-007	\$284.27	\$684.25	\$968.52	22764	11485	3,550,929
00737	HAL-035-003	\$435.05	\$686.62	\$1,121.67	20444	13632	3,564,561
02289	HAL-044-016	\$416.07	\$688.31	\$1,104.38	6632	6387	3,570,948
02411	HAL-055-005	\$409.15	\$690.59	\$1,099.74	14016	9921	3,580,869
00523	HAL-026-012	\$302.22	\$691.84	\$994.06	1829	1488	3,582,357
02397	HAL-043-015	\$445.64	\$694.59	\$1,140.23	16257	12332	3,594,689
02414	HAL-060-025	\$209.45	\$695.91	\$905.36	32386	28756	3,623,445
02061	HAL-059-010	\$416.61	\$697.15	\$1,113.76	17561	16001	3,639,446
00902	HAL-044-002	\$557.19	\$703.17	\$1,260.36	3265	3098	3,642,544
02177	HAL-025-010	\$213.26	\$703.34	\$916.60	29276	28734	3,671,278
00485	HAL-026-002	\$210.92	\$703.53	\$914.45	22791	19396	3,690,674
00611	HAL-032-011	\$268.77	\$704.17	\$972.94	11024	10290	3,700,964
02063	HAL-043-013	\$296.77	\$704.65	\$1,001.42	2046	2046	3,703,010
00077	HAL-001-011	\$385.25	\$705.50	\$1,090.75	18387	5657	3,708,667
00353	HAL-018-001	\$744.39	\$705.92	\$1,450.31	12648	10759	3,719,426
02491	HAL-053-008	\$404.14	\$706.28	\$1,110.42	24038	20872	3,740,298
00634	HAL-032-004	\$520.46	\$710.90	\$1,231.36	36625	31240	3,771,538
00446	HAL-026-001	\$223.36	\$712.03	\$935.39	14965	10218	3,781,756
01802	HAL-098-003	\$219.43	\$713.99	\$933.42	42713	41215	3,822,971
00224	HAL-011-014	\$208.23	\$715.69	\$923.92	4127	3363	3,826,334
00309	HAL-016-003	\$439.20	\$716.97	\$1,156.17	19645	10082	3,836,416
02566	HAL-074-013	\$251.93	\$721.32	\$973.25	18331	15287	3,851,703
02565	HAL-092-029	\$383.26	\$723.08	\$1,106.34	24996	20023	3,871,726
02003	HAL-036-008	\$276.87	\$724.10	\$1,000.97	29203	15266	3,886,992
02006	HAL-051-020	\$786.79	\$724.42	\$1,511.21	3180	2990	3,889,982
02234	HAL-091-004	\$250.52	\$725.95	\$976.47	29627	28000	3,917,982
02434	HAL-083-003	\$282.06	\$729.47	\$1,011.53	17818	17717	3,935,699
02190	HAL-070-004	\$266.23	\$730.43	\$996.66	19893	16100	3,951,799
01214	HAL-064-005	\$343.21	\$730.97	\$1,074.18	20447	4422	3,956,221
02028	HAL-090-005	\$264.34	\$733.62	\$997.96	27640	12902	3,969,123
00268	HAL-012-007	\$323.48	\$736.93	\$1,060.41	21072	11834	3,980,957
02529	HAL-082-007	\$478.54	\$738.54	\$1,217.08	10701	7499	3,988,456
01875	HAL-032-015	\$450.33	\$738.55	\$1,188.88	21750	15719	4,004,175
02557	HAL-012-008	\$348.95	\$747.92	\$1,096.87	9589	9320	4,013,495
01003	HAL-051-018	\$652.08	\$751.25	\$1,403.33	3846	3423	4,016,918
02428	HAL-076-005	\$551.55	\$757.77	\$1,309.32	22552	12629	4,029,547

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02004	HAL-041-016	\$317.77	\$758.93	\$1,076.70	21098	7823	4,037,370
00676	HAL-034-017	\$393.82	\$759.66	\$1,153.48	27865	25666	4,063,036
02402	HAL-045-014	\$342.26	\$760.08	\$1,102.34	8705	2924	4,065,960
01112	HAL-059-006	\$371.46	\$761.16	\$1,132.62	6570	6570	4,072,530
00977	HAL-049-003	\$283.86	\$761.69	\$1,045.55	13155	10426	4,082,956
00836	HAL-041-005	\$514.45	\$764.18	\$1,278.63	27944	11779	4,094,735
02558	HAL-098-007	\$240.47	\$765.96	\$1,006.43	26322	21939	4,116,674
02567	HAL-068-010	\$374.02	\$767.46	\$1,141.48	4202	2285	4,118,959
00940	HAL-045-005	\$680.30	\$769.22	\$1,449.52	3590	1714	4,120,673
02049	HAL-074-009	\$371.68	\$769.50	\$1,141.18	1607	1288	4,121,961
02506	HAL-092-028	\$335.80	\$771.29	\$1,107.09	32646	15965	4,137,926
02504	HAL-067-009	\$281.00	\$772.83	\$1,053.83	9823	4936	4,142,862
02142	HAL-051-022	\$297.84	\$773.15	\$1,070.99	17381	15213	4,158,075
02052	HAL-025-007	\$360.85	\$776.19	\$1,137.04	30497	22421	4,180,496
00489	HAL-026-003	\$316.63	\$776.99	\$1,093.62	13422	11690	4,192,186
00941	HAL-045-006	\$465.41	\$780.85	\$1,246.26	4236	2731	4,194,917
01883	HAL-098-005	\$330.25	\$783.47	\$1,113.72	19828	8940	4,203,857
02572	HAL-026-018	\$259.43	\$788.65	\$1,048.08	18553	15577	4,219,434
02435	HAL-083-004	\$263.42	\$788.75	\$1,052.17	27054	22603	4,242,037
01489	HAL-080-009	\$627.71	\$797.90	\$1,425.61	7805	5492	4,247,529
00225	HAL-011-015	\$234.74	\$798.27	\$1,033.01	3601	2950	4,250,479
02109	HAL-082-006	\$291.48	\$798.85	\$1,090.33	17917	17103	4,267,582
01095	HAL-058-001	\$576.03	\$799.81	\$1,375.84	8685	3559	4,271,141
00226	HAL-011-016	\$237.38	\$801.40	\$1,038.78	3594	3109	4,274,250
02603	HAL-036-010	\$288.38	\$802.58	\$1,090.96	22828	7288	4,281,538
02050	HAL-096-011	\$353.34	\$805.03	\$1,158.37	1545	1328	4,282,866
02016	HAL-043-012	\$613.99	\$805.72	\$1,419.71	19133	17479	4,300,345
00705	HAL-034-018	\$559.30	\$809.47	\$1,368.77	26626	11985	4,312,330
02238	HAL-003-002	\$276.71	\$815.02	\$1,091.73	14461	13714	4,326,044
00918	HAL-044-013	\$315.69	\$815.32	\$1,131.01	4717	4373	4,330,417
02256	HAL-043-014	\$318.20	\$816.52	\$1,134.72	14944	10968	4,341,385
02381	HAL-013-017	\$640.16	\$820.15	\$1,460.31	20480	12093	4,353,478
01495	HAL-081-001	\$341.73	\$820.77	\$1,162.50	12115	12115	4,365,593
02189	HAL-092-025	\$257.22	\$826.50	\$1,083.72	21048	16798	4,382,391
01466	HAL-080-001	\$548.13	\$827.93	\$1,376.06	5467	3620	4,386,011
00994	HAL-051-009	\$222.35	\$836.47	\$1,058.82	6704	5826	4,391,837
02561	HAL-096-016	\$291.06	\$836.96	\$1,128.02	16881	14848	4,406,685
01206	HAL-064-004	\$401.27	\$837.96	\$1,239.23	21830	8926	4,415,611
02014	HAL-082-005	\$547.27	\$842.63	\$1,389.90	15400	15052	4,430,663
00503	HAL-026-008	\$245.73	\$848.92	\$1,094.65	19889	6209	4,436,872
00222	HAL-011-012	\$240.92	\$851.86	\$1,092.78	3517	2883	4,439,755
00291	HAL-013-006	\$362.94	\$852.68	\$1,215.62	16388	2045	4,441,800
02573	HAL-092-030	\$436.49	\$853.82	\$1,290.31	11573	10130	4,451,930
01228	HAL-065-002	\$680.21	\$867.98	\$1,548.19	41195	3995	4,455,925
02432	HAL-080-011	\$306.09	\$868.18	\$1,174.27	23418	9325	4,465,250
01873	HAL-018-007	\$402.79	\$868.50	\$1,271.29	20373	7370	4,472,620
02056	HAL-074-010	\$382.46	\$892.87	\$1,275.33	21636	7878	4,480,498
00223	HAL-011-013	\$261.73	\$894.40	\$1,156.13	3315	1792	4,482,290
02054	HAL-065-014	\$384.43	\$904.25	\$1,288.68	22563	3807	4,486,097
00557	HAL-030-002	\$323.07	\$910.80	\$1,233.87	8927	4579	4,490,676
00912	HAL-044-009	\$514.40	\$924.31	\$1,438.71	18435	5440	4,496,116
01406	HAL-078-006	\$186.82	\$926.76	\$1,113.58	3854	3845	4,499,961
02559	HAL-054-009	\$359.75	\$927.18	\$1,286.93	15118	12034	4,511,995
02038	HAL-045-011	\$415.33	\$928.52	\$1,343.85	18205	3058	4,515,053
02013	HAL-031-009	\$638.31	\$931.04	\$1,569.35	16738	14905	4,529,958
00925	HAL-045-001	\$449.55	\$934.88	\$1,384.43	16305	2965	4,532,923
02508	HAL-060-029	\$285.15	\$937.81	\$1,222.96	24268	9250	4,542,173

APPENDICES

APPENDIX B (continued)							
FID #	License #	1999 Net Direct Expense Per Resident Month	1999 Net Indirect Expense Per Resident Month	Total Direct and Indirect	1999 Resident bed days	1999 Special Assistance Days	Accumulated Special Assistance Days
02528	HAL-054-006	\$355.41	\$939.16	\$1,294.57	22136	11918	4,554,091
01874	HAL-032-013	\$392.30	\$939.79	\$1,332.09	17979	3694	4,557,785
02586	HAL-012-009	\$449.70	\$947.61	\$1,397.31	4969	4368	4,562,153
01057	HAL-054-002	\$540.49	\$948.67	\$1,489.16	1429	1071	4,563,224
00790	HAL-041-001	\$835.84	\$957.36	\$1,793.20	8030	7300	4,570,524
02429	HAL-076-007	\$522.70	\$979.57	\$1,502.27	23169	5894	4,576,418
02017	HAL-070-003	\$688.15	\$984.85	\$1,673.00	41951	28030	4,604,448
02015	HAL-043-011	\$798.15	\$986.63	\$1,784.78	9975	8082	4,612,530
00631	HAL-032-006	\$932.32	\$996.69	\$1,929.01	17153	365	4,612,895
02046	HAL-011-027	\$297.33	\$997.00	\$1,294.33	6956	3263	4,616,158
01058	HAL-053-009	\$509.45	\$998.20	\$1,507.65	10126	3232	4,619,390
02409	HAL-051-024	\$522.86	\$1,001.18	\$1,524.04	23509	5619	4,625,009
00680	HAL-034-021	\$443.24	\$1,042.17	\$1,485.41	19636	6318	4,631,327
02076	HAL-067-005	\$371.34	\$1,049.25	\$1,420.59	26615	19282	4,650,609
01433	HAL-079-003	\$289.93	\$1,088.73	\$1,378.66	5021	4538	4,655,147
02021	HAL-013-012	\$357.52	\$1,113.37	\$1,470.89	10982	8198	4,663,345
02511	HAL-079-007	\$621.15	\$1,144.85	\$1,766.00	18433	7322	4,670,667
02426	HAL-074-011	\$712.10	\$1,159.54	\$1,871.64	19317	4248	4,674,915
02505	HAL-082-008	\$313.31	\$1,182.38	\$1,495.69	15177	11314	4,686,229
02419	HAL-063-008	\$691.16	\$1,183.99	\$1,875.15	19873	4336	4,690,565
02399	HAL-043-016	\$416.72	\$1,204.82	\$1,621.54	4841	4080	4,694,645
02614	HAL-092-026	\$463.22	\$1,237.59	\$1,700.81	37252	276	4,694,921
02602	HAL-041-027	\$369.69	\$1,272.34	\$1,642.03	13149	3755	4,698,676
02510	HAL-029-006	\$687.68	\$1,284.75	\$1,972.43	18117	3884	4,702,560
02452	HAL-041-020	\$303.33	\$1,304.85	\$1,608.18	21621	6516	4,709,076
02384	HAL-013-016	\$469.42	\$1,474.13	\$1,943.55	19492	7771	4,716,847
02607	HAL-001-022	\$693.08	\$1,528.74	\$2,221.82	10508	2558	4,719,405
02582	HAL-097-006	\$685.93	\$1,536.88	\$2,222.81	4563	2606	4,722,011
02604	HAL-014-008	\$407.38	\$1,556.77	\$1,964.15	10889	3662	4,725,673
02439	HAL-092-027	\$872.31	\$1,559.11	\$2,431.42	21541	1403	4,727,076
02616	HAL-031-010	\$245.38	\$1,561.65	\$1,807.03	7480	5223	4,732,299
02580	HAL-088-002	\$596.57	\$1,572.71	\$2,169.28	2857	1287	4,733,586
02447	HAL-034-031	\$673.50	\$1,580.31	\$2,253.81	3317	303	4,733,889
02609	HAL-085-005	\$526.12	\$1,593.27	\$2,119.39	7381	3596	4,737,485
02605	HAL-079-008	\$393.82	\$1,624.30	\$2,018.12	7845	2659	4,740,144
02581	HAL-081-014	\$918.88	\$1,648.19	\$2,567.07	10640	2806	4,742,950
02601	HAL-077-009	\$692.30	\$1,662.08	\$2,354.38	2010	1339	4,744,289
01364	HAL-076-001	\$479.80	\$1,675.59	\$2,155.39	11442	11442	4,755,731
02562	HAL-084-004	\$626.61	\$1,801.90	\$2,428.51	3108	1204	4,756,935
05238	HAL-068-009	\$1,064.19	\$1,806.33	\$2,870.52	15480	2411	4,759,346
02574	HAL-092-032	\$1,033.50	\$1,881.51	\$2,915.01	8970	1509	4,760,855
02624	HAL-034-034	\$882.72	\$1,901.46	\$2,784.18	6209	1455	4,762,310
02606	HAL-090-006	\$561.82	\$1,941.00	\$2,502.82	7210	2678	4,764,988
02379	HAL-011-028	\$936.62	\$2,059.88	\$2,996.50	6320	5468	4,770,456
02578	HAL-070-005	\$1,361.51	\$2,261.44	\$3,622.95	4592	1170	4,771,626
02600	HAL-030-004	\$570.37	\$2,338.01	\$2,908.38	1791	775	4,772,401
02058	HAL-025-009	\$1,015.41	\$2,355.67	\$3,371.08	19659	1304	4,773,705
02620	HAL-001-121	\$583.65	\$2,915.37	\$3,499.02	1949	1740	4,775,445
02610	HAL-045-016	\$654.98	\$3,443.73	\$4,098.71	1233	447	4,775,892
02417	HAL-060-028	\$630.91	\$3,446.64	\$4,077.55	5370	4005	4,779,897
02599	HAL-063-011	\$1,101.94	\$3,647.99	\$4,749.93	1946	1413	4,781,310
02613	HAL-041-025	\$986.27	\$3,799.81	\$4,786.08	5326	971	4,782,281
02615	HAL-049-018	\$966.50	\$4,245.78	\$5,212.28	390	122	4,782,403
05237	HAL-011-032	\$902.59	\$6,744.70	\$7,647.29	9170	9170	4,791,573
					6,741,575	4,791,573	
					60 th percentile		2,874,944

Source: DHHS Controller's Office

APPENDICES

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APPENDICES

APPENDIX C

II. COST REVIEW AND REPORTING SYSTEM--SCHEDULE A

DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF THE CONTROLLER			
Report Due Date: December 31, 2000			
2000 COST REPORT		SCHEDULE A	
		Reporting Basis	
Part I - General		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
Licensed Bed Capacity of 10 Beds or more			
1. Name of Home		3. Date Licensed	
Street or P.O.		4. Name of Individual/Corporation/Entity to whom the License was issued.	
City, State, Zip Code		5. County Name	
Telephone No.		6. Medicaid Provider Number * If changed during report period. * Please complete Medicaid Provider Number	
1.a Location of Home, if different than above		7. Owner (s)	
Street		7a. Contact Person, if different from above.	
City, State, Zip		Telephone Number	
2. License Number			
Part II - Tax Information			
8. Tax Status:	a. Voluntary Nonprofit <input type="checkbox"/> 1. Church <input type="checkbox"/> 2. Other (Specify)	b. Proprietary <input type="checkbox"/> 3. Sole proprietorship <input type="checkbox"/> 4. Corporation	<input type="checkbox"/> 5. Partnership <input type="checkbox"/> 6. Other
Part III - Home Information			
9. Do you or your Corporation/Company/Organization own the facility which is licensed by the Division of Facility Services? Yes <input type="checkbox"/> No <input type="checkbox"/>			
10. Did ownership of the home change during the cost report period?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
10a. If Yes, what is the name and address of the previous owner?		_____	
10b. What is the date of ownership change?		_____	
11. Date home was built:		16. Months of operation within the cost report period. # _____ From _____ Through _____	
12. Has home been fully depreciated? <input type="checkbox"/> Yes <input type="checkbox"/> No		17. Total of LICENSED BEDS AVAILABLE:	
13. Licensed bed capacity:		18. Total of AVAILABLE BED DAYS:	
14. Did bed capacity change during cost report period: <input type="checkbox"/> Yes <input type="checkbox"/> No		19. Total of Resident Days (Occupied beds):	
15. If Yes, what was the date of change and previous capacity: Date: _____ Previous capacity: _____		20. Total of State/County Special Assistance days:	

Part IV - Certification of Accuracy

The undersigned individual (company) does hereby state that the report forms (Schedule A, B and C) have been prepared from accounting records of the home and are accurate based on recorded information and/or information provided.

Owner's Signature _____

Owner's Signature (if co-owned) _____

Preparer's Signature _____

Date _____

Preparer's Address: _____

Preparer's Telephone Number: _____

8/23/2000

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COST REPORT

INSTRUCTIONS FOR SCHEDULE A

GENERAL GUIDELINES: For purposes of the 1999-2000 Cost Report, consolidated reports are no longer allowed to be submitted except for facilities which are licensed as *cluster homes* under The Rules for the Licensing of Adult Care Homes (Homes for the Aged) Section .1300 - Management (.1301 (4)) and Section .1900 - Management (.1901 (3)) in Title 10 Chapter 42, Subchapters 42C and 42D of the Administrative Procedures Act Rules. In these cases a separate Schedule A of the Cost Report for each licensed facility is required and consolidated Schedule B and C or C1 is permitted.

If these conditions apply and home management files a consolidated cost report, the consolidated cost report should include a separate Schedule A for all homes which have common ownership, located on the same site, and the same accounting system.

Cost Report
Line Number

Description

Part I General

1. Enter the Facility license ID number and name of the home as licensed by the NC Division of Facility Services; mailing address of home; city, state, and zip code of home; and business telephone number.
- 1a. Enter the location (physical address) of the home if different than above, enter the city, state, and zip code of home.
2. Enter license number as assigned by the NC Division of Facility Service.
(For example, HAL-123-456, MHL-789-123, etc.)
3. Enter most recent date home was licensed by the NC Division of Facility Service.
4. Enter the name of the individual/corporation/entity to whom the license was issued.
5. Enter County name where the home is physically located.
6. **You must** enter your Medicaid Provider number as assigned by the NC Division of Medical Assistance. If the license number changed during the cost report period, please provide the prior Medicaid provider number.
7. Enter the name of the owner (s).
- 7a. Enter the name of a contact person and their telephone number, if different than owner. This should be the contact person if there are questions about the cost report.

Part II Tax Information

8. Enter the tax status of the home by placing an "X" in the space provided.

Cost Report Line Number	Description
----------------------------	-------------

Part III Home Information

9. Check the appropriate box. If you or your corporation/company/organization own the facility which is licensed by the Division of Facility Services, check Yes.
10. Check the appropriate box. If the ownership of the home changed during the cost report period, check Yes. If Yes is checked, indicate the name and address of the previous owner in the space provided in 10a and indicate what the date of the ownership change was in 10b.
11. Enter date home was built.
12. Enter in the appropriate space an X to indicate if the home has been fully depreciated for tax purposes in previous years.
13. Enter current licensed bed capacity of the home as of the last day of the reporting period. (This is the bed capacity licensed by the Division of Facility Services.)

Example: The XYZ Home for the Aged is licensed by DFS for 5 beds.
14. Enter in the appropriate box whether a change in the licensed bed capacity as established by the Division of Facility Services occurred during the cost reporting period.
15. If the response for Line 14 is Yes, enter the date of the change and the bed capacity before the change.
16. Enter the months the home was in operation during the cost reporting period.

Example: If the home was in operation for a full year, enter # 12 months, From October 1999 Through September 2000 or July 1, 1999 Through June 30, 2000.
17. Enter the total number of licensed beds during the cost report period. Licensed beds are computed by multiplying the number of licensed beds throughout the cost report period by the number of days in the period. If there is an increase or decrease in the number of licensed beds during the period, the number of licensed beds for each month of the cost report period should be multiplied by the number of days during the month.
Example: Cost report period is October, 1999 through September, 2000. Home licensed for 10 beds on October 1, 1999 and 12 beds on January 1, 2000.

<u>Month/Year</u>	<u>Licensed Bed Capacity</u>	<u>Licensed Bed Days</u>
October, 1999	10	310 (10 beds X 31 days)
November, 1999	10	300 (10 beds X 30 days)
December, 1999	10	310 (10 beds X 31 days)
January, 2000	12	372 (12 beds X 31 days)
February, 2000	12	348 (12 beds X 29 days)
March, 2000	12	372 (12 beds X 31 days)
April, 2000	12	360 (12 beds X 30 days)
May, 2000	12	372 (12 beds X 31 days)
June, 2000	12	360 (12 beds X 30 days)
July, 2000	12	372 (12 beds X 31 days)
August, 2000	12	372 (12 beds X 31 days)
September, 2000	12	<u>360</u> (12 beds X 30 days)
Total Licensed Bed Days		4,208

Cost Report
Line Number

Description

18. Enter the number of Available Bed Days during the cost report period. Available bed days are computed by multiplying the number of beds available during a month by the number of days in the month. Available beds may be different from licensed beds because a facility may choose not to fill beds up to their licensed capacity, or due to other factors such as temporary displacement due to construction, etc. If there is an increase or decrease in the number of beds available during the period, the number of beds available for each month of the cost report period should be multiplied by the number of days during the month.

Example: The cost report period is October, 1999 through September, 2000. Home is licensed for 10 beds. Home had 9 available beds on October 1, 1999 and 10 on January 1, 2000.

Month/Year	Licensed Beds	Beds Available	Licensed Bed Days Available for Occupancy
October, 1999	10	9	279 (9 beds X 31 days)
November, 1999	10	9	270 (9 beds X 30 days)
December, 1999	10	9	279 (9 beds X 31 days)
January, 2000	10	10	310 (10 beds X 31 days)
February, 2000	10	10	290 (10 beds X 29 days)
March, 2000	10	10	310 (10 beds X 31 days)
April, 2000	10	10	300 (10 beds X 30 days)
May, 2000	10	10	310 (10 beds X 31 days)
June, 2000	10	10	300 (10 beds X 30 days)
July, 2000	10	10	310 (10 beds X 31 days)
August, 2000	10	10	310 (10 beds X 31 days)
September, 2000	10	10	300 (10 beds X 30 days)
Total Available Bed Days			3,568

The number of Available Bed Days (Line 18) may equal or be less than the number of Licensed Beds Available (Line 17), but they may not be greater.

19. Enter the total number of Resident Days (private and State/County Special Assistance) for the home during the cost report period. It includes days residents were in the home plus reserve bed days and therapeutic leave days. Total resident days does not distinguish between paid or non-paid days.

The number of Total Resident Days will be taken from the home's census records or computed based on dates residents were admitted, discharged, or on leave from the home.

The number of Total Resident Days (Line 19) may equal or be less than the number of Available Bed Days (Line 18), but they may not be greater.

20. Enter the total number of State/County Special Assistance Resident Days for the home during the cost report period. DO NOT include private pay residents.

The number of State/County Special Assistance Days will be taken from the home's census or computed based on dates State/County Special Assistance residents were admitted, discharged, or on leave from the home.

The number of total State/County Special Assistance Days (Line 20) may equal or be less than the Total Resident Days (Line 19), but they may not be greater.

Part IV Certification of Accuracy

Complete Part IV as indicated.

APPENDICES

APPENDIX C

SCHEDULE B

SCHEDULE OF PROFIT AND LOSS	SCHEDULE B
------------------------------------	-------------------

Home Name: _____

Home License Number(s): _____

Cost Report Period: _____

REVENUES:	1	2
RECEIPTS ON BEHALF OF STATE/COUNTY SPECIAL ASSISTANCE RESIDENTS		
1. STATE / COUNTY SPECIAL ASSISTANCE		
2. SOCIAL SECURITY		
3. SUPPLEMENTAL SECURITY INCOME		
4. PERSONAL CARE SERVICES		
5. MEDICAL TRANSPORTATION		
6. MENTAL HEALTH REVENUES		
7. OTHER (Insurance, Veteran Benefits, Railroad, Etc.)		
8. LESS: REFUNDS	()	
9. TOTAL SA RESIDENT REVENUES (Add lines 1-7, then subtract Line 8)		
RECEIPTS FROM PRIVATE PAY RESIDENTS		
10. PRIVATE PAY RECEIPTS (SOCIAL SECURITY, SSI, INSURANCE, VETERANS BENEFITS, RAILROAD, ETC.)		
11. MENTAL HEALTH REVENUES		
12. LESS: REFUNDS	()	
13. TOTAL PRIVATE PAY REVENUES (Add lines 10 and 11, then subtract Line 12)		
NON-RESIDENT RELATED REVENUE		
14. STAFFING GRANT FUNDS (STATE/COUNTY FUNDED)		
15. RECEIPTS FROM OTHER SOURCES		
16. LESS: REFUNDS	()	
17. TOTAL NON-RESIDENT RELATED REVENUES (Add Lines 14 and 15, Then Subtract line 16)		
17A. TOTAL INCOME REPORTED (Add Lines 9, 13, and 17)		
18. LESS: TOTAL EXPENSES (From Schedule C, Line 195, Column 3 or From Schedule C1, Line 131, Column 3)	()	
19. NET PROFIT (LOSS) (Subtract Line 18 from Line 17A)		

COST REPORT

INSTRUCTIONS FOR SCHEDULE B

This Cost Report may be prepared on a Cash or Accrual basis.

IMPORTANT NOTE ON CONSOLIDATED REPORTS : For purposes of the 1999-2000 Cost Report, consolidated reports are no longer allowed to be submitted except for facilities which are licensed as *cluster homes* under The Rules for the Licensing of Adult Care Homes (Homes for the Aged) Section .1300 - Management (.1301 (4)) and Section .1900 - Management (.1901 (3)) in Title 10 Chapter 42, Subchapters 42C and 42D of the Administrative Procedures Act Rules.

If these conditions apply and home management files a consolidated cost report, the consolidated Schedule B should include all homes which have common ownership, located on the same site, and the same accounting system.

General Notes:

Enter on the lines provided on Schedule B, the Home Name, Home License Number as assigned by the Division of Facility Services, and the cost reporting period.

Payments received from insurance, residents, family members, etc. for reimbursement of purchases of medicines and other purchases for residents should be netted out against the expense account and not reported as income under "other receipts".

Cost Report
Line Number

Description

RECEIPTS ON BEHALF OF STATE COUNTY SPECIAL ASSISTANCE RESIDENTS

1. Enter total revenues collected from, or on behalf of residents from the NC Division of Social Services and NC Division of Services for the Blind for the State / County Special Assistance to Adults program.
2. Enter total revenues collected from or on behalf of State / County Special Assistance residents for Social Security Benefits.
3. Enter total revenues collected from or on behalf of State / County Special Assistance residents for Supplemental Security Income benefits.
4. Enter total revenues collected for reimbursement of Personal Care Services (PCS) for Special Assistance / Medicaid Eligible Residents. These revenues are applicable to expenses identified in Personal Care Cost Center (Lines 21-30) on Schedule C or Lines 1-10 of Schedule C1 for homes with 9 or less licensed beds.
5. Enter total revenues collected for reimbursement of Medical Patient Transportation for Special Assistance / Medicaid Eligible Residents.
6. Enter total Mental Health revenues collected from or on behalf of State/County Special Assistance residents.
7. Enter total revenues collected from all other sources for Special Assistance / Medicaid Eligible residents, including but not limited to private insurance, veteran benefits, railroad pensions, family contributions, etc. It is not necessary to show each type.

APPENDICES

APPENDIX C

Cost Report Line Number	Description
8.	Enter total dollar amount of Resident Revenue which has been returned to Special Assistance / Medicaid Eligible residents. This includes, but is not limited to patient refunds (refunds due to personal allowance (\$51) of State/County Special Assistance (SA) funds and refunds due to either the resident's death or the resident's movement from the home.
9.	Total SA Resident Revenues Add lines 1-7, then subtract Line 8.
RECEIPTS FROM PRIVATE PAY RESIDENTS	
10.	Enter total revenues collected from all other sources from or on behalf of private pay residents, including but not limited to insurance, veteran benefits, railroad pensions, family contributions, etc. It is not necessary to show each type.
11.	Enter total Mental Health revenues collected from or on behalf of private pay residents.
12.	Enter total dollar amount of Resident Revenue which has been returned to private pay residents. This includes, but is not limited to patient refunds due to either the resident's death or the resident's movement from the home.
13.	Total Private Pay Revenues-Add lines 10-11, then subtract line 12.
NON-RESIDENT RELATED REVENUE	
14.	Enter total revenues received from the Staffing Grant (State/County Funded), which provided additional staffing money for facilities to meet the new third shift staffing requirements. These revenues are applicable to expenses identified under Personal Care Cost Center (Lines 21-28 on Schedule C or Lines 1-8 of Schedule C1).
15.	Enter total receipts, net of refunds, from all sources other than for residents' care and maintenance. Items to be included but not limited to: vending machine proceeds, cafeteria receipts, barber and beauty shop receipts and miscellaneous sale of goods. NC Sales and Use Tax refunds should be included if the home does not separate the payment of the sales tax from the cost of the purchased goods in the accounting records. If the sales and use taxes are posted as receivables, then the refunds would not be reported in this income category.
16.	Enter total dollar amount of revenue refunded which was received from non-resident sources.
17.	Total Non-Resident Related Revenues Add lines 14-15, then subtract line 16.
17A.	Total Income Reported. Add lines 9, 13, and 17.
18.	Enter the total dollar from Schedule C, Line 195, Column 3 from the Cost Report Schedule of Expenses or Line 131 from Schedule C1 for homes with 9 or less licensed beds.
19.	Subtract Line 18 from Line 17A. This represents the home's net profit (loss) for the cost reporting period.

APPENDICES

APPENDIX C

SCHEDULE C--HOMES WITH LICENSED BED CAPACITY OF 10 BEDS OR MORE

SCHEDULE OF EXPENSES SCHEDULE C			
Home Name: _____			
Home License Number(s): _____			
Cost Report Period: _____	HOURS FOR PAID STAFF/OWNERS	HOURS FOR UNPAID OWNERS/OPERATORS/ VOLUNTEERS	EXPENSES
	1	2	3
DIRECT COST CENTERS			
HOUSEKEEPING / LAUNDRY			
1. Salaries and Wages			
2. Casual Labor (Incidental/Short-Term Employment)			
3. Payroll Taxes			
4. Employee Benefit Program			
5. Meetings / Seminars / Training			
6. Travel Costs			
7. Housekeeping / Laundry Supplies			
8. Linen & Bedding			
9. Contract Services			
10. Miscellaneous			
11. TOTAL OF HOUSEKEEPING & LAUNDRY (Add lines 1-10) (Hours in column 1 and 2 and expenses in column 3)			
PERSONAL CARE			
21. Salaries and Wages for Aides			
22. Salaries and Wages for all others			
23. Casual Labor (Incidental/Short-Term Employment)			
24. Payroll Taxes			
25. Employee Benefit Program			
26. Meeting/Seminar/Training			
27. Travel Costs			
28. Contract Services			
30. TOTAL OF PERSONAL CARE (Add lines 21-28) (Hours in column 1 and 2 and expenses in column 3)			
HEALTH SERVICES			
31. Salaries and Wages			
32. Casual Labor (Incidental/Short-Term Employment)			
33. Payroll Taxes			
34. Employee Benefit Program			
35. Meetings / Seminars / Training			
36. Travel Costs			
37. Contract Services			
38. Non-Legend Drugs and Medical Services			
39. Legend Drugs			
40. Beauty and Barber Shop			
41. Bloodborne Pathogens (OSHA)			
42. Miscellaneous			
50. TOTAL OF HEALTH SERVICES (Add lines 31-42) (Hours in column 1 and 2 and expenses in column 3)			
DIETARY			
51. Salaries and Wages			
52. Casual Labor (Incidental/Short-Term Employment)			
53. Payroll Taxes			
54. Employee Benefit Program			
55. Meetings / Seminars / Training			
56. Travel Costs			
57. Contract Services			
58. Dietary Supplies			
59. Food			
60. Miscellaneous			
60a TOTAL OF DIETARY (Add lines 51-60) (Hours in column 1 and 2 and expenses in column 3)			

APPENDICES

APPENDIX C

SCHEDULE OF EXPENSES SCHEDULE C			
Home Name: _____			
Home License Number(s): _____		HOURS FOR PAID	HOURS FOR UNPAID
Cost Report Period: _____		STAFF/OWNERS	OWNERS/OPERATORS/ VOLUNTEERS
		1	2
			3
DIRECT COST CENTERS			
RECREATION ACTIVITIES			
61. Salaries and Wages			
62. Casual Labor (Incidental/Short-Term Employment)			
63. Payroll Taxes			
64. Employee Benefit Program			
65. Meetings / Seminars / Training			
66. Travel Costs			
67. Contract Services			
68. Supplies			
69. Miscellaneous			
70. TOTAL OF RECREATION ACTIVITIES (Add lines 61-69)			
(Hours in column 1 and 2 and expenses in column 3)			
MEDICALLY RELATED PATIENT TRANSPORTATION			
71. Salaries and Wages			
72. Casual Labor (Incidental/Short-Term Employment)			
73. Payroll Taxes			
74. Employee Benefit Program			
75. Meetings / Seminars / Training			
76. Travel Costs			
77. Contract Services			
78. Depreciation - Automobiles			
79. Rent - Equipment			
80. Automobiles & Truck Maintenance and Upkeep			
81. Repairs and Maintenance - Equipment			
82. Interest - Automobile			
83. Insurance - Automobile			
84. Miscellaneous			
90. TOTAL OF MEDICALLY RELATED PATIENT TRANSPORTATION			
(Hrs in col 1 and 2 and exp in col 3) (Add lines 71-84)			
INITIAL/ORIENTATION AIDE TRAINING (20,40,75 HOUR TRAINING)			
91. Salaries and Wages			
92. Casual Labor (Incidental/Short-Term Employment)			
93. Payroll Taxes			
94. Employee Benefit Program			
95. Meeting/Seminars/Training			
96. Travel Costs			
97. Contract Services			
98. Miscellaneous			
100. TOTAL OF INITIAL/ORIENTATION AIDE TRAINING			
(Hrs in col 1 and 2 and exp in col 3) (Add lines 91-98)			

APPENDICES

APPENDIX C

SCHEDULE OF EXPENSES SCHEDULE C			
Home Name: _____			
Home License Number(s): _____			
Cost Report Period: _____			
	HOURS FOR PAID STAFF/OWNERS	HOURS FOR UNPAID OWNERS/OPERATORS/ VOLUNTEERS	EXPENSES
	1	2	3
INDIRECT COST CENTERS			
PROPERTY / OWNERSHIP / USE			
101. Depreciation - Land Improvements			
102. Depreciation - Buildings & Improvements			
103. Depreciation - Equipment			
104. Depreciation - Automobiles			
105. Rent for Facility			
106. Rent for Other Buildings/Land			
107. Rent for Other (Automobiles/Equipment)			
108. Real Estate Taxes			
109. Interest-Mortgage/Fixed Assets			
110. Insurance-Fixed Assets			
111. Miscellaneous			
112. TOTAL OF PROPERTY / OWNERSHIP / USE (Add lines 101-111) (Hours in column 1 and 2 and expenses in column 3)			
ADMINISTRATION & GENERAL			
121. Salaries and Wages			
122. Casual Labor (Incidental/Short-Term Employment)			
123. Payroll Taxes			
124. Employee Benefit Program			
125. Meetings / Seminars / Training			
126. Travel Costs			
127. Contract Services			
128. Employee Criminal Records Check Fees			
129. Office Supplies and Materials			
130. Management Services			
131. Central Office Overhead			
132. Interest - Operating			
133. Advertising			
134. Amortization			
135. Data Processing			
136. Legal and Accounting			
137. Audit			
138. Telephone and Telegraph			
139. Travel and Entertainment			
140. Dues & Subscriptions			
141. Insurance - General			
142. Licenses			
143. Bad Debts			
144. Postage			
145. Miscellaneous			
150. TOTAL OF ADMINISTRATION & GENERAL (Add lines 121-145) (Hours in column 1 and 2 and expenses in column 3)			

Revised (8/99)

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Please Round Funds to the nearest Whole Dollar.

APPENDICES

APPENDIX C

SCHEDULE OF EXPENSES SCHEDULE C			
Home Name: _____			
Home License Number(s): _____			
Cost Report Period: _____			
	HOURS FOR PAID STAFF/OWNERS	HOURS FOR UNPAID WNERS/OPERATORS VOLUNTEERS	EXPENSES
	1	2	3
OPERATION / MAINTENANCE			
151 Salaries and Wages			
152 Casual Labor (Incidental/Short-Term Employment)			
153 Payroll Taxes			
154 Employee Benefit Program			
155 Meetings / Seminars / Training			
156 Travel Costs			
157 Contract Services			
158 Supplies			
159 Automobiles & Truck Maintenance and Upkeep			
160 Repairs and Maintenance - Buildings and Grounds			
161 Repairs and Maintenance - Equipment			
162 Utilities			
163 Sanitary and Pest Control			
164 Miscellaneous			
169 TOTAL OF OPERATIONS / MAINTENANCE (Add lines 151-164) (Hours in column 1 and 2 and expenses in column 3)			
OTHER COST CENTERS			
NON-REIMBURSABLE			
170 Miscellaneous			
180 TOTAL OF NON-REIMBURSABLE (Add line 170)			
MENTAL HEALTH CONTRACTED SERVICES			
181 Salaries and Wages			
182 Casual Labor (Incidental/Short-Term Employment)			
183 Payroll Taxes			
184 Employee Benefit Program			
185 Meetings / Seminars / Training			
186 Travel Costs			
187 Contract Services			
188 Supplies			
189 Miscellaneous			
190 TOTAL OF MENTAL HEALTH CONTRACTED SVCS. (Hrs in col 1 and 2 and exp in col 3) Add lines 181-189			
195 TOTAL OF ALL COST CENTERS (Hours in column 1 and 2 and expenses in column 3) Lines 11,30,50,60a,70,90,100,112,150,169,180, and 190.			

COST REPORT

INSTRUCTIONS FOR SCHEDULE C

This Cost Report may be prepared on a Cash or Accrual basis.

IMPORTANT NOTE ON CONSOLIDATED REPORTS : For purposes of the 1999-2000 Cost Report, consolidated reports are no longer allowed to be submitted except for facilities which are licensed as *cluster homes* under The Rules for the Licensing of Adult Care Homes (Homes for the Aged) Section .1300 - Management (.1301 (4)) and Section .1900 - Management (.1901 (3)) in Title 10 Chapter 42, Subchapters 42C and 42D of the Administrative Procedures Act Rules.

If these conditions apply and home management files a consolidated cost report, the consolidated Schedule C should include all homes which have common ownership, located on the same site, and the same accounting system.

General Instructions: The below listed Cost Report Line Numbers and descriptions correspond to the Chart of Account items communicated to each home in the September 10, 2000 letter from Gary Fuquay.

Enter on the lines provided on each page of Schedule C, the Home Name, Home License Number as assigned by the Division of Facility Services, and the cost report period for which report is being prepared.

All facilities were required to maintain monthly timesheets on all employees that worked in more than one cost center effective March 1, 1996. The facilities were required to utilize the timesheets to allocate the employee's personnel costs (salaries/wages, payroll taxes, and employee benefits) to the various cost centers.

It is suggested that the home prepare worksheets which summarizes the individual monthly timesheets for each employee to arrive at the overall percentages of time the employee devoted to the various cost centers for supporting documentation.

HOUSEKEEPING / LAUNDRY

Cost Report Line Number	Description
1.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff Enter in column 2 the total number of hours worked by unpaid staff Enter in column 3 the wages for all Housekeeping / Laundry personnel (salaries and wages).
2.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the wages for all the cost of housekeeping and laundry labor for incidental, short-term employment.
3.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA

Cost Report Line Number	Description
4.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
5.	Meetings / Seminars / Training Enter in column 3 the cost of housekeeping and laundry personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
6.	Travel Costs Enter in column 3 the cost incurred by housekeeping and laundry personnel in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
7.	Housekeeping / Laundry Supplies Enter in column 3 the cost of cleaning and laundry supplies and materials. Items include: <ul style="list-style-type: none"> - Brooms, Mops, Detergents, etc. - Office Supplies - Printed Forms - Non-Capitalized Equipment (vacuum cleaner, mop bucket, buffer, linen cart, scale, marking machine, etc.)
8.	Linen and Bedding Enter in column 3 the cost of linen and bedding. Items include: <ul style="list-style-type: none"> - Linens - Bedding - Sheets - Mattresses - Pillows and Cases - Blankets - Towels - Washcloths
9.	Contract Services Enter in column 1 the number of hours worked by the individuals(s) under contract. Enter in column 3 the cost of contracted Housekeeping and Laundry Services.
10.	Miscellaneous Enter in column 3 the cost of other Housekeeping / Laundry items not considered in above accounts.
11.	TOTAL OF HOUSEKEEPING & LAUNDRY Enter in column 1 the total of column 1, lines 1 through 10. Enter in column 2 the total of column 2, lines 1 through 10. Enter in column 3 the total of column 3, lines 1 through 10.

PERSONAL CARE

General Note: This is for all PC Services provided to S/A clients or private pay clients, in the home. The timesheet for Personal Care is the primary source of documentation for PCS activities. When the total time for PCS from these timesheets/payroll records differs from total time for PCS from timesheet for Cost Report, the home must reconcile the differences on the timesheet for the Cost Report based on the timesheets/payroll records.

For column 1, only paid hours are to be used in determining the hours worked. The paid hours would include holidays, sick time, and overtime. The overtime hours should be the actual hours worked and not the overtime ratio (1 1/2 hours) used to calculate the pay.

The following are a list of tasks/staff time which are to be included under the Personal Care Cost Center:

I. Personal care tasks which require 20 or 40 hours of training as listed in Adult Care Home Licensure Rules 42C .2011(h) and 42D .1410(h)

II. Personal care tasks requiring 75 hours of training as listed in Adult Care Home Licensure Rules 42C .2011 (i) and 42D .1410 (I) (crossed-referenced in 42B .1211).

III. Other personal care allow by ACH Licensure Rules:

1. Administration of drugs as required by Rule 42C .2703;
2. Supervision of residents as required by GS 131D-2(a)(1b) and Rules 42B .1207(a), 42C .2005(a) and 42C .2301(4) and 42D .1407(e)(3)(A), to include protective supervision of behavior;
3. Feeding techniques for residents with swallowing problems;
4. Bowel and bladder retraining involving hands-on and invasive activities such as enemas, suppositories, and catheterizations;
5. Urinary catheterizations;
6. Maintaining accurate intake and output data;
7. Medication administration through feeding tube;
8. Medication administration through injection or vascular access;
9. Oxygen administration and monitoring;
10. The monitoring of care for any residents who are restrained, including applying, checking and loosening restraints, and the use of care practices as alternatives to restraints;
11. Chest physiotherapy or postural drainage;
12. Clean or sterile dressing changes;
13. Collecting or testing blood samples and taking action based on the results;
14. Colostomy care;
15. Decubitus care for stages I-IV wounds;
16. Irrigation of wounds, catheters or access devices;
17. Inhalation medication by machine;
18. Oral, pharyngeal, or tracheal suctioning;
19. Testing urine samples and taking action based on the results;
20. Tracheostomy care;
21. Transferring semi-ambulatory or non-ambulatory residents;
22. Administering and monitoring of tube feedings;
23. Adjusting medications as ordered based on vital signs;
24. Gait training using assistive devices;
25. Any other prescribed physical or occupational therapy; and
26. Attending to any other personal care needs, scheduled or unscheduled, residents may be unable to meet for themselves.

IV. Indirect Components of Personal Care when performed by staff who is NOT the Administrator (i.e. aide, supervisor-in-charge, nurse)

1. Conduct initial assessment and prepare care plan;
2. Conduct re-assessments and prepare new care plans as needed;
3. Conduct annual reassessment/care plan;
4. Obtain physician approval of care plans;
5. Obtain case manager's verification/authorization of heavy care residents' eligibility for Enhanced ACH/PC and ACH/CMS coverage;
6. Conduct and document quarterly monitoring and supervisory reviews (staff or RN, PT, or OT as appropriate);
7. Document service provision by staff.

Cost Report Line Number	Description
21.	<p>Salaries / Wages for Aides</p> <p>Enter in column 1 the total number of hours worked by all paid personal care aide personnel. Also include personnel that attended and/or taught the personal care training seminars identified in Line #26. Enter in column 2 the total number of hours worked by unpaid Aide staff. Enter in column 3 the wages for all personal care aide personnel. Also include personnel that attended and/or taught the personal care training seminars identified in Line #26.</p>
22.	<p>Salaries / Wages for All Others</p> <p>Enter in column 1 the total number of hours worked by paid Other staff doing personal care services. Include personnel that attended and/or taught the personal care training seminars identified in Line #26. Enter in column 2 the total number of hours worked by unpaid Other staff doing personal care services. Enter in column 3 the wages for all Other Personal Care personnel. Also include personnel that attended and/or taught the personal care training seminars identified in Line #26.</p>
23.	<p>Casual Labor (Incidental/Short-Term Employment)</p> <p>Enter in column 1 the total number of hours worked by paid staff for incidental, short-term employment. Enter in column 3 the wages for the cost of Personal Care labor for incidental, short-term employment.</p>
24.	<p>Payroll Taxes</p> <p>Enter in column 3 the cost of taxes paid by employer. Items include:</p> <ul style="list-style-type: none"> - FICA - FUTA - SUTA
25.	<p>Employee Benefit Program</p> <p>Enter in column 3 the cost of benefits paid by employer. Items include:</p> <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
26.	<p>Meeting/Seminar/Training</p> <p>Only include cost for the following as related to <u>MAINTAINING</u> current skill level. (This line item should <u>not</u> include the 20, 40, and 75 hour AIDE Training which is funded in part by the State/County Training Funds received in early calendar 1996. These costs should be included in the Initial/Orientation Aide Training Cost Center, Lines 91-100.</p> <p>Enter in column 3 the cost of Personal Care personnel in attending meetings, seminars, and conferences. PCS Training includes cost of training/tuition fees. Items include:</p> <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials

Cost Report Line Number	Description
27.	Travel Costs Enter in column 3 the cost incurred by Personal Care Staff for expenses related to participating in PCS training. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
28.	Contract Services Enter in column 1 the total number of hours worked by contracted staff Enter in column 3 the cost of contracted Personal Care Services. This also includes salaries and wages of personnel that attended and/or taught the Personal Care training seminars identified in line #26.
30.	TOTAL OF PERSONAL CARE Enter in column 1 the total of column 1, lines 21 through 28. Enter in column 2 the total of column 2, lines 21 through 28. Enter in column 3 the total of column 3, lines 21 through 28.

HEALTH SERVICES

Items to include under the Health Services Cost Center include;

1. Cost related to 24 hour coverage of a Medical Director;
2. Non-Legend drugs and Medical Supplies;
3. Legend Drugs (in excess of the limit of 6 prescriptions per month per residents);
4. Beauty and Barber shop; and
5. Bloodborne pathogens.
6. The waiting time related to the medical transportation of residents (i.e., waiting for the resident at the doctor's office.)

31.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 the wages for staff (salaries and wages) in Health Services.
32.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of health service labor for incidental, short-term employment.
33.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA
34.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
35.	Meetings / Seminars / Training Enter in column 3 the cost of Health Services Personnel in attending meetings, seminars and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials

Cost Report Line Number	Description
36.	Travel Costs Enter in column 3 the travel cost incurred by Health Services personnel in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
37.	Contract Services Enter in column 1 the total number of hours worked by contracted staff. Enter in column 3 the cost of contracted health services personnel. Items include: <ul style="list-style-type: none"> - In-service/Medical Director required for 24 hour coverage - Other contracted Health Services.
38.	Non-Legend Drugs and Medical Supplies Enter in column 3 the cost of non-prescription drugs and medical supplies. Items include: <ul style="list-style-type: none"> - Non-Prescription Stock Drugs - Adhesives - Dressings - Gauze - Gloves - Syringes - Incontinence Supplies (disposable diapers, underpads, etc.) - Non-Capitalized Equipment (Chart holder, drug chart, glucometer, humidifier, blood pressure cuff, physician scale, shower chair, stethoscope, suction machine, wheelchair, Geri chair, commode chair, etc.)
39.	Legend Drugs Enter in column 3 the cost of those prescription drugs exceeding the pharmacy service limitation of six prescriptions per month per resident.
40.	Beauty and Barber Shop Enter in column 3 the cost of furnishing beauty and barber services to residents. Items include: <ul style="list-style-type: none"> - Beauty and Barber supplies used for basic hair care services - Personal Hygiene basic supplies (shampoo, razors, shaving cream, etc.)
41.	Bloodborne Pathogens (OSHA) Enter in column 3 the cost of meeting OSHA standards for bloodborne pathogens and infectious materials. This includes supplies, protective equipment/clothing, vaccinations, training materials, hazard signs/labels, waste disposal, and medical records retention.
42.	Miscellaneous Enter in column 3 the cost of other Health Service items not considered in the above accounts.
50.	TOTAL OF HEALTH SERVICES Enter in column 1 the total of column 1, lines 31 through 42. Enter in column 2 the total of column 2, lines 31 through 42. Enter in column 3 the total of column 3, lines 31 through 42.

DIETARY

51.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 all dietary and food service personnel salaries and wages.
52.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of dietary and food service labor for incidental, short-term employment.
53.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA

Cost Report Line Number	Description
54.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
55.	Meetings / Seminars / Training Enter in column 3 the cost of dietary and food service personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
56.	Travel Costs Enter in column 3 the cost incurred by dietary personnel in providing services to patients, training facility personnel and other business related functions. Items include. <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
57.	Contract Services Enter in column 1 the total hours worked by individuals under contract. Enter in column 3 the cost of contracted Dietary and Food Services.
58.	Dietary Supplies Enter in column 3 the cost of all dietary supplies. Items include: <ul style="list-style-type: none"> - General Kitchen Supplies - Plates, Cups, Forks, Knives, etc. - Non-Capitalized Equipment (blender, coffee urn, food cart, etc.)
59.	Food Enter in column 3 the cost of food and nutritional supplements. Items include: <ul style="list-style-type: none"> - Meats, Vegetables, Dairy Products, etc.
60.	Miscellaneous Enter in column 3 the cost of other Dietary items not considered in the above accounts.
60a.	TOTAL OF DIETARY Enter in column 1 the total of column 1, lines 51 through 60. Enter in column 2 the total of column 2, lines 51 through 60. Enter in column 3 the total of column 3, lines 51 through 60.

RECREATION ACTIVITIES

61.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 all Recreation Activities personnel salaries and wages.
62.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of recreational activity labor for incidental, short-term employment.
63.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA

Cost Report Line Number	Description
64.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
65.	Meetings / Seminars / Training Enter in column 3 the cost of recreational activity personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
66.	Travel Costs Enter in column 3 the cost incurred in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
67.	Contract Services Enter in Column 1 the total number of hours worked by individuals under contract. Enter in column 3 the cost of all contracted Recreation Activity Services.
68.	Supplies Enter in column 3 the cost of supplies for recreational activities furnished to residents. Items include: <ul style="list-style-type: none"> - Recreational Supplies - Art Supplies - Games - Non-Capitalized Equipment (Camera, VCR, stereo, typewriter, etc.)
69.	Miscellaneous Enter in column 3 the cost of other Recreation Activity items not considered in above accounts. Items include: <ul style="list-style-type: none"> - Cable TV expense
70.	TOTAL OF RECREATION ACTIVITIES Enter in column 1 the total of column 1, lines 61 through 69. Enter in column 2 the total of column 2, lines 61 through 69. Enter in column 3 the total of column 3, lines 61 through 69

MEDICALLY RELATED PATIENT TRANSPORTATION

General Note: This relates to the transportation of both Private Pay residents and Medicaid eligible residents. Include only actual transportation cost in this cost center. Waiting time is to be included in the Health Services Cost Center. (All other transportation cost should be reported in the appropriate Cost Center based on the purpose of the transportation.)

The Travel Log for Medically Related Patient Transportation is the primary source of documentation for Medically Related Patient Transportation. When the total time for Medically Related Patient Transportation from the travel log differs from total time for Medically Related Patient Transportation from timesheets for Cost Report, the home must reconcile the differences on the timesheet for the Cost Report based on the travel logs.

Only paid hours are to be used in determining the hours worked. The paid hours would include holidays, sick time, and overtime. The overtime hours should be the actual hours worked and not the overtime ratio (1 1/2 hours) used to calculate the pay.

Cost Report Line Number	Description
71.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 the cost of all salaries and wages of personnel furnishing Medically Related Patient Transportation.
72.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of labor for incidental, short-term employment applicable to Medically Related Patient Transportation.
73.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer applicable to Medically Related Patient Transportation. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA
74.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer applicable to Medically Related Patient Transportation. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
75.	Meetings / Seminars / Training Enter in column 3 the cost of reimbursing personnel for Medically Related Patient Transportation and the cost of administrative/transportation personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
76.	Travel Costs Enter in column 3 the cost incurred by Transportation personnel in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
77.	Contract Services Enter in column 1 the total number of hours worked by individuals under contract. Enter in column 3 the cost of Contracted Medically Related Patient Transportation Services.
78.	Depreciation - Automobiles Enter in column 3 the cost of the purchase of an automobile or van used for Medically Related Patient Transportation prorated over its expected life.
79.	Rent - Equipment Enter in column 3 all cost to rent or lease equipment used for Medically Related Patient Transportation and all cost to rent or lease a vehicle used for Medically Related Patient Transportation.

Cost Report Line Number	Description
80.	Automobile & Truck Maintenance and Upkeep Enter in column 3 all cost to maintain and operate vehicles owned by the home used for Medically Related Patient Transportation . Items include: <ul style="list-style-type: none"> - Registration Fees - Gasoline - Oil - Tires - Lubrication - Vehicle Repairs
81.	Repairs and Maintenance - Equipment Enter in column 3 all material and labor cost to repair and maintain equipment used for Medically Related Patient Transportation . Items include: Wheelchair Lift Repair
82.	Interest - Automobile Enter in column 3 all interest expense on vehicles used for Medically Related Patient Transportation
83.	Insurance - Automobile Enter in column 3 all insurance expense on vehicles used for Medically Related Patient Transportation .
84.	Miscellaneous Enter in column 3 the cost of other Medically Related Patient Transportation items not considered in above accounts.
90.	TOTAL OF MEDICALLY RELATED PATIENT TRANSPORTATION Enter in column 1 the total of column 1, lines 71 through 84. Enter in column 2 the total of column 2, lines 71 through 84. Enter in column 3 the total of column 3, lines 71 through 84.

INITIAL/ORIENTATION AIDE TRAINING (20, 40, 75 HOUR TRAINING)

Cost of staff hired to replace permanent staff in order that they can attend this training should be recorded in the Cost Centers related to the work they are performing.

91.	Salaries and Wages Enter in column 1 the total number of hours of staff, (full or part time) attending or teaching the required training. Enter in column 3 the salaries and wages of staff, (full or part time) attending or teaching the required training.
92.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 total number of hours of incidental, short-term employment personnel attending or teaching the required training. Enter in column 3 the wages of all incidental, short-term employment personnel attending or teaching the required training.
93.	Payroll Taxes Enter in column 3 the cost of taxes paid by the employer for line items 91 and 92. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA
94.	Employee Benefit Program Enter in column 3 the cost of benefits paid by the employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation

Cost Report Line Number	Description
95.	Meetings/Seminars/Training Enter in column 3 the cost of attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration /Fees - Training Materials
96.	Travel Costs Enter in column 3 the cost incurred by facility personnel for initial/orientation aide training. Items include: <ul style="list-style-type: none"> Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
97.	Contract Services Enter in column 1 the total number of hours of contract services personnel attending or teaching the required training Enter in column 3 the fees/cost of all contract services personnel attending or teaching the required training .
98.	Miscellaneous Enter in column 3 the cost of other aide training items not included in lines 91-97.
100.	TOTAL OF INITIAL/ORIENTATION AIDE TRAINING Enter in column 1 the total of column 1, lines 91 through 98. Enter in column 3 the total of column 3, lines 91 through 98.

PROPERTY / OWNERSHIP / USE

For Chart of Accounts depreciation account numbers 101-104, the guidelines provided by the United States Internal Revenue Service for tax purposes should be followed.

- | | |
|------|---|
| 101. | Depreciation - Land Improvements
Enter in column 3 the cost of land improvements prorated over its expected life. Items include: <ul style="list-style-type: none"> - Parking lots - Curbs and guttering - Sidewalks - Landscaping |
| 102. | Depreciation - Buildings and Improvements
Enter in column 3 the cost of the building(s) and building improvements prorated over its expected life. |
| 103. | Depreciation - Equipment
Enter in column 3 the cost of equipment NOT affixed to building prorated over its expected life.
Items include: <ul style="list-style-type: none"> - Office Furniture and Fixtures - Patient's Room Furniture and Fixtures - Office Machines and Equipment - Telephone Equipment - Kitchen Equipment - Laundry Equipment - Maintenance Equipment - Lawn Mowers and Tractors - Specialized Medical Equipment - Wheel Chairs - Specialized Educational Equipment - Computer Equipment - Software |
| 104. | Depreciation - Automobiles
Enter in column 3 the cost of the purchase of an automobile or van used by the home (other than cost applicable to Medically Related Patient Transportation prorated over its expected life. |

Cost Report Line Number	Description
105.	Rent for Facility Enter in Column 3 the cost of renting or leasing facility where services are being provided to residents.
106.	Rent for Other Buildings / Land Enter in Column 3 the cost of renting or leasing other buildings or land. Include rent of homes rented for staff to meet resident requirements; temporary storage, land, etc.
107.	Rent for Other (Automobiles / Equipment) Enter in column 3 the cost of leasing equipment. Items include: <ul style="list-style-type: none"> - Copier Rental - Computer Equipment Rental - Office Furniture and Equipment Rental - Telephone Equipment Rental - Automobile Leases (other than cost applicable to Medically Related Patient Transportation) - Patient Furniture and Equipment (other than cost applicable to Medically Related Patient Transportation). - Specialized Medical Equipment Rental (other than cost applicable to Medically Related Patient Transportation). - Wheelchair Rental (other than cost applicable to Medically Related Patient Transportation) - Other Equipment Rental (other than cost applicable to Medically Related Patient Transportation).
108.	Real Estate Taxes Enter in column 3 the cost of all property taxes.
109.	Interest - Mortgage / Fixed Asset Enter in column 3 the cost of all mortgage interest on fixed assets (NOT on operating capital). Items include: <ul style="list-style-type: none"> - Land and Land improvements - Buildings and Buildings improvements - Equipment - Automobiles (other than interest cost related to Medically Related Patient Transportation)
110.	Insurance - Fixed Assets Enter in column 3 the cost of all insurance on property ONLY. (NOT liability, worker's compensation, life, or other non-property insurance)
111.	Miscellaneous Enter in column 3 the cost of other Property / Ownership / Use items not considered in above accounts.
112.	TOTAL OF PROPERTY/OWNERSHIP/USE Enter in column 1 the total of column 1, lines 101 through 111. Enter in column 2 the total of column 2, lines 101 through 111. Enter in column 3 the total of column 3, lines 101 through 111.

ADMINISTRATION

- | | |
|------|---|
| 121. | Salaries / Wages
Enter in column 1 the total number of hours worked by paid staff.
Enter in column 2 the total number of hours worked by unpaid staff.
Enter in column 3 all administrative personnel salaries and wages of individuals responsible for administering the activities of the home and assigned to classifications of administrator, assistant administrator, secretary, bookkeeper, etc. |
| 122. | Casual Labor (Incidental/Short-Term Employment)
Enter in column 1 the total number of hours worked by paid staff.
Enter in column 3 the cost of administrative labor for incidental, short-term employment. |
| 123. | Payroll Taxes
Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA |

Cost Report Line Number	Description
124.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
125.	Meetings / Seminars / Training Enter in column 3 the cost of administrative personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
126.	Travel Costs Enter in column 3 the cost incurred in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
127.	Contract Services Enter in column 1 the total number of hours worked by individuals under contract. Enter in column 3 the cost of contracted Administrative Services.
128.	Employee Criminal Records Check Fees Enter in column 3 the cost for employee Criminal Records Check fees.
129.	Office Supplies and Materials Enter in column 3 the cost of office supplies and other administrative supplies. Items include: <ul style="list-style-type: none"> - General Office Supplies - Printed Forms - Letterhead and Envelopes - Checks, Deposit Slips, and other Banking Forms - Non-Capitalized Equipment (fax machine, calculator, etc.)
130.	Management Services Enter in column 3 the cost of contracted Management Services.
131.	Central Office Overhead Enter in column 3 the cost of central office allocated to home for centralized services furnished by a home office.
132.	Interest - Operating Enter in column 3 the financing cost of operating capital for other than fixed assets (land buildings, equipment, automobiles, etc.). Items include: <ul style="list-style-type: none"> - Interest on Operating loans - Fees for General Lines of Credit - Interest on Credit Card Purchases - Interest on Other Revolving Credit Purchases
133.	Advertising Enter in column 3 the cost of brochures, pamphlets, and all promotional and public relations expenses.
134.	Amortization Enter in column 3 the cost of current write-off of capitalized items. Items include: <ul style="list-style-type: none"> - Cost of establishing the entity or organization
135.	Data Processing Enter in column 3 the cost of operating a data processing unit or contracted computer services. Items include: <ul style="list-style-type: none"> - Contracted Data Processing Services - Software Expense - Data Processing Supplies

APPENDICES

APPENDIX C

Cost Report Line Number	Description
136.	Legal and Accounting Enter in column 3 the cost of acquiring contracted Legal and Accounting Services for home's operations.
137.	Audit Enter in column 3 the cost of having an audit performed by an Accountant or CPA (Certified Public Accountant).
138.	Telephone and Telegraph Enter in column 3 the cost of telephone and telegraph services for all communication services (including pagers).
139.	Travel and Entertainment Enter in column 3 the cost of travel and entertainment for business purposes.
140.	Dues and Subscriptions Enter in column 3 the cost of membership in professional societies, cost of trade journals and publications, and cost of subscriptions to newspapers and magazines for residents.
141.	Insurance - General Enter in column 3 the cost of all business insurance not related to property or employees.
142.	Licenses Enter in column 3 the cost of federal, state, and local licensing fees.
143.	Bad Debts Enter in column 3 the cost of Bad Debts in circumstances where a resident with SSI or Social Security coverage is served by a home and this revenue is diverted from paying for the cost of care. Costs of this nature shall be limited to one occurrence of a consecutive resident stay not to exceed sixty (60) days.
144.	Postage Enter in column 3 the cost of postage.
145.	Miscellaneous Enter in column 3 the cost of other Administrative items not considered in above accounts.
150.	TOTAL OF ADMINISTRATION & GENERAL Enter in column 1 the total of column 1, lines 121 through 145. Enter in column 2 the total of column 2, lines 121 through 145. Enter in column 3 the total of column 3, lines 121 through 145.

OPERATIONS / MAINTENANCE

151.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 all maintenance personnel salaries and wages.
152.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of labor for incidental, short-term employment.
153.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: - FICA - FUTA - SUTA
154.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation

APPENDICES

APPENDIX C

Cost Report Line Number	Description
155.	Meetings / Seminars / Training Enter in column 3 the cost of operations and maintenance personnel in attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
156.	Travel Costs Enter in column 3 the cost incurred in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
157.	Contract Services Enter in column 1 the total number of hours worked by individuals under contract. Enter in column 3 the cost of contracted Maintenance and Security Services.
158.	Supplies Enter in column 3 the cost of all supplies and materials to operate and maintain home. Items include: <ul style="list-style-type: none"> - Chemicals - Shop Supplies - Tools - Gasoline and Oil for Lawn Equipment - Non-Capitalized Equipment (lawn mower, etc.)
159.	Automobile & Truck Maintenance and Upkeep Enter in column 3 the cost of all maintenance and upkeep on vehicles owned by the home (other than cost applicable to Medically Related Patient Transportation.. Items include: <ul style="list-style-type: none"> - Registration Fees - Gasoline - Oil - Tires - Lubrication - Vehicle Repairs
160.	Repairs and Maintenance - Buildings and Grounds Enter in column 3 the cost of all materials and labor to repair and maintain buildings and grounds.
161.	Repairs and Maintenance - Equipment Enter in column 3 the cost of all materials and labor to repair and maintain equipment (other than cost applicable to Medically Related Patient Transportation).... Items include: <ul style="list-style-type: none"> - Office equipment - Furniture and fixtures - Plant machinery and equipment
162.	Utilities Enter in column 3 the cost for all utilities. Items include: <ul style="list-style-type: none"> - Electricity - Gas (Natural gas, propane, butane - NOT gasoline) - Fuel (Fuel oil used to heat and cool building - NOT gasoline) - Water (water and sewer services)
163.	Sanitary and Pest Control Enter in column 3 the cost of sanitation (garbage) and pest control services.
164.	Miscellaneous Enter in column 3 the cost of other Operation and Maintenance items not considered in above accounts.
169.	TOTAL OF OPERATIONS/MAINTENANCE Enter in column 1 the total of column 1, lines 151 through 164. Enter in column 2 the total of column 2, lines 151 through 164. Enter in column 3 the total of column 3, lines 151 through 164.

Cost Report Line Number	Description
NON-REIMBURSABLE	
170.	Miscellaneous Enter in column 3 the cost associated with miscellaneous matters. Examples include State / Federal Income Taxes, Lobbyists, Penalties, Vending Services, Contributions, and Bad Debts other than those listed in the Cost Account 143.
180.	TOTAL OF NON-REIMBURSABLE Enter in column 3 the total of column 3, Line 170.
MENTAL HEALTH CONTRACTED SERVICES (FOR USE ONLY BY GROUP HOMES RECEIVING MENTAL HEALTH FUNDING)	
181.	Salaries / Wages Enter in column 1 the total number of hours worked by paid staff. Enter in column 2 the total number of hours worked by unpaid staff. Enter in column 3 all mental health service personnel salaries and wages.
182.	Casual Labor (Incidental/Short-Term Employment) Enter in column 1 the total number of hours worked by paid staff. Enter in column 3 the cost of mental health service labor for incidental, short-term employment.
183.	Payroll Taxes Enter in column 3 the cost of taxes paid by employer. Items include: <ul style="list-style-type: none"> - FICA - FUTA - SUTA
184.	Employee Benefit Program Enter in column 3 the cost of benefits paid by employer. Items include: <ul style="list-style-type: none"> - Dental Insurance - Health Insurance - Life Insurance - Retirement - Uniforms - Worker's Compensation
185.	Meetings / Seminars / Training Enter in column 3 the cost of mental health service personnel attending meetings, seminars, and conferences. Items include: <ul style="list-style-type: none"> - Tuition / Registration / Fees - Training Materials
186.	Travel Costs Enter in column 3 the cost incurred by mental health contracted services personnel in providing services to patients, training facility personnel and other business related functions. Items include: <ul style="list-style-type: none"> - Travel costs (mileage reimbursement, public transportation costs, etc.) - Lodging (hotel/motel) costs when incurred for business related purposes - Meals for facility personnel when incurred for business related purposes - Parking fees when incurred for business related purposes
187.	Contract Services Enter in column 1 the total number of hours worked by individuals under contract. Enter in column 3 the cost of contracted Mental Health Services. Items include: <ul style="list-style-type: none"> - Speech Therapy - Occupational Therapy - Physical Therapy - Psychological Services

APPENDICES

APPENDIX C

Cost Report Line Number	Description
188.	Supplies Enter in column 3 the cost of supplies for Mental Health Contracted Services.
189.	Miscellaneous Enter in column 3 the cost of other Mental Health Contracted Service items not considered in above accounts.
190.	TOTAL OF MENTAL HEALTH CONTRACTED SERVICES Enter in column 1 the total of column 1, lines 181 through 189. Enter in column 2 the total of column 2, lines 181 through 189. Enter in column 3 the total of column 3, lines 181 through 189.
TOTAL: ALL COST CENTERS	
195.	TOTAL OF ALL COST CENTERS. Enter in column 1 the total of lines 11, 30, 50, 60a, 70, 90, 100, 112, 150, 169, and 190 in column 1. Enter in column 2 the total of lines 11, 30, 50, 60a, 70, 90, 100, 112, 150, 169, and 190 in column 2. Enter in column 3 the total of lines 11, 30, 50, 60a, 70, 90, 100, 112, 150, 169, 180 and 190 in column 3.

Source: DHHS Controller's Office

APPENDICES

APPENDIX D											
ADULT CARE HOMES BED OCCUPANCY RATES											
COUNTY	FY 1997	FY 1998	FY 1999	COUNTY	FY 1997	FY 1998	FY 1999	COUNTY	FY 1997	FY 1998	FY 1999
Alamance	86.65%	93.63%	80.82%	Forsyth	88.79%	88.56%	85.41%	Onslow	82.39%	79.32%	66.07%
Alexander	94.60%	96.39%	93.76%	Franklin	83.53%	83.73%	83.53%	Orange	78.75%	91.08%	66.57%
Alleghany	58.01%	54.51%	41.27%	Gaston	94.06%	96.41%	91.66%	Pamlico	*	*	*
Anson	*	*	*	Gates	*	*	*	Pasquotank	95.99%	92.94%	83.97%
Ashe	59.50%	63.23%	68.89%	Graham	58.36%	73.97%	*	Pender	*	57.47%	55.73%
Avery	94.48%	92.97%	*	Granville	94.20%	85.29%	79.78%	Perquimans	95.21%	91.07%	92.82%
Beaufort	96.97%	93.78%	93.41%	Greene	90.53%	84.12%	79.03%	Person	84.50%	90.44%	75.54%
Bertie	72.79%	87.65%	83.50%	Guilford	80.54%	76.91%	77.48%	Pitt	78.32%	73.31%	68.17%
Bladen	90.00%	86.64%	83.43%	Halifax	73.37%	72.16%	75.33%	Polk	80.72%	90.76%	91.74%
Brunswick	79.33%	65.14%	56.09%	Harnett	85.16%	81.01%	87.26%	Randolph	91.37%	70.94%	77.14%
Buncombe	84.65%	75.15%	66.63%	Haywood	87.55%	80.26%	77.58%	Richmond	69.67%	75.49%	70.75%
Burke	79.59%	93.03%	76.92%	Henderson	82.83%	86.59%	74.73%	Robeson	76.61%	85.66%	85.84%
Cabarrus	82.56%	78.89%	81.84%	Hertford	96.14%	96.63%	98.40%	Rockingham	85.69%	91.45%	79.11%
Caldwell	83.34%	86.15%	71.53%	Hoke	89.97%	88.50%	93.42%	Rowan	82.93%	76.29%	72.33%
Camden	*	*	*	Hyde	*	*	*	Rutherford	90.60%	91.19%	87.77%
Carteret	88.43%	84.21%	85.02%	Iredell	83.81%	90.33%	83.57%	Sampson	83.35%	73.63%	65.44%
Caswell	91.18%	86.34%	85.75%	Jackson	98.00%	79.40%	87.86%	Scotland	88.60%	94.73%	87.81%
Catawba	84.78%	91.35%	86.78%	Johnston	89.97%	83.06%	88.73%	Stanly	91.55%	71.68%	54.19%
Chatham	85.45%	87.88%	95.49%	Jones	*	*	*	Stokes	92.05%	93.60%	80.62%
Cherokee	92.60%	90.30%	89.08%	Lee	86.63%	76.10%	73.64%	Surry	88.92%	91.26%	89.27%
Chowan	95.38%	95.55%	92.25%	Lenoir	88.54%	80.47%	74.33%	Swain	81.07%	86.47%	85.62%
Clay	52.54%	77.12%	80.55%	Lincoln	97.93%	85.78%	82.02%	Transylvania	*	*	29.66%
Cleveland	97.97%	96.52%	96.83%	Macon	80.62%	92.82%	93.38%	Tyrrell	*	*	*
Columbus	94.22%	90.34%	95.26%	Madison	*	*	*	Union	77.36%	83.65%	76.69%
Craven	87.68%	83.77%	81.60%	Martin	88.10%	86.16%	85.45%	Vance	71.72%	74.67%	66.84%
Cumberland	92.01%	87.00%	86.04%	McDowell	77.38%	85.24%	71.86%	Wake	88.33%	86.69%	77.15%
Currituck	*	*	*	Mecklenburg	84.48%	82.17%	84.48%	Warren	60.48%	58.18%	65.19%
Dare	*	*	*	Mitchell	*	*	*	Washington	*	*	*
Davidson	96.42%	90.39%	86.71%	Montgomery	88.72%	90.77%	88.73%	Watauga	88.96%	85.52%	77.33%
Davie	76.95%	86.98%	74.66%	Moore	96.46%	90.91%	86.78%	Wayne	90.67%	90.46%	86.96%
Duplin	84.19%	88.58%	75.04%	Nash	92.38%	95.64%	92.35%	Wilkes	83.05%	80.22%	60.98%
Durham	83.56%	83.99%	78.15%	New Hanover	85.04%	90.53%	87.97%	Wilson	86.27%	88.01%	84.78%
Edgecombe	87.72%	98.50%	93.89%	Northampton	85.20%	90.94%	90.95%	Yadkin	89.84%	90.11%	89.29%
								Yancey	97.53%	97.74%	91.12%
TOTALS									86.01%	84.95%	80.69%
*No Adult Care Home beds in this county for this period.											
Source: Department of Health and Human Services											

APPENDICES

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APPENDIX E

DETAILED INFORMATION ON THE SIX STATES PROFILED

Conclusions: PCG found many differences between North Carolina's Adult Care Homes program and other state programs in place across the country. The limitations in data available from each state and the uniqueness of each state program hindered PCG's efforts in completing parallel comparison points across the states.

Overview: PCG conducted research on a number of states, seeking information on assisted living/adult foster care services in these states. Sufficient information was collected on six states to create a profile of the state program. These six states are Ohio, Minnesota, Florida, Wisconsin, Massachusetts, and Georgia. Arizona, Pennsylvania, New Mexico, and Virginia were also researched, but comparable data was not available to complete the analysis, as these states did not address the population in the same manner or do not have a comparable program in place.

Table 15 summarizes the data collected on the six states included in the review. Highlights of the six states studied are:

- Only one state studied (GA) did not have a program in place to assist low-income adults in paying for assisted living type housing.
- Two states, whose programs are not governed by SSI regulations (MN, WI), issue the housing supplement directly to the provider.
- Two states (MA, WI) require reporting from the facilities.
- OH and FL have statewide rates set by the Legislature.
- No state has rates based on direct and indirect costs.
- All states have more than one Medicaid Home and Community Based Services waiver in place, but none are able to pay for the room and board portion of services.
- All programs have established a cap on the number of individuals served by these programs.

APPENDICES

TABLE 15
State Profile Summary Chart

State	Name of Program	Type of Facility	Monthly Rate	Number of Facilities	Number of Residents
North Carolina	State/County Special Assistance Program	Homes for the Aged Family Care Homes Nursing Homes Developmentally Disabilities Homes Mental Health Facilities	Maximum rate of \$1062 \$36 per month for personal needs allowance	631 801 375 233 1,102	22,429
Ohio	Residential State Supplemental Program	Adult Foster Homes, Adult Family Homes, Adult Group Homes, Mental Health Residential Facility, Alternative Community Homes	\$750 per month for Adult Foster Homes. \$850 for all other residential homes	Not identified	Capped at 2800
Minnesota	Group Residential Housing Program	Adult Foster Care, Supervised Living Facilities, Assisted Living Settings, Boarding and Lodging Settings	\$633 per month for GRH clients. Adult Foster Care Home residents receive an additional \$176 to \$426 for personal care services.	3,800 settings, including 2,500 that are Adult Foster Care Homes	Average of 10,900 per month for FY 1998.
Florida	Optional State Supplementation Program	Assisted Living Adult Family Care Home for Special Services Mental Health Residential Treatment	\$697 for all facilities. \$43 per month for personal needs allowance	Not identified	Not identified
Wisconsin	Community Options Program	Not identified	No set standard for room and board. Personal Care rates vary for residents.	Not identified	25,000 for 1998
Massachusetts	SSI State Supplement	Group Adult Foster Care Assisted Living Residence	\$454 per month for room and board. \$18.39 per month for administration. \$15.70 per day for personal care needs.	131 Group Adult Foster Care and 80 Assisted Living Residents.	Average of 2,000 per month
Georgia	No state wide program	NA	NA	NA	NA

Source: Data Compiled by Public Consulting Group, Inc.

STATE PROFILE: NORTH CAROLINA

State-County Special Assistance for Adults (SA) provides a cash supplement to help low-income individuals residing in adult care homes pay for their care. There are over 1,400 adult care homes in North Carolina.

General State Information

Population (1999) 7,650,789

Median Household Income (1998) \$35,838

Medicaid eligibles (1997) 1,203,000

Types of Housing Eligible

Adult Care Home - an assisted living residence in which the housing management provides 24-hour scheduled and unscheduled personal care services to two or more residents, either directly or through formal written agreement with licensed home care or hospice agencies

Adult Care Homes are classified further:

- Home for the Aged
- Family Care Homes
- Mental Health Facilities (housing individuals with mental health needs)
- Nursing Homes (with adult care home beds)
- Hospitals with Nursing Home beds (with adult care home beds)
- Developmentally Disabled Group Homes (housing 2-9 DD adult residents)

How rates are developed

The maximum monthly rate for residents in adult care home facilities is \$1,062. Except for family care homes, this rate is derived from submission of cost reports of revenues and expenses for the most recent 12 month period. The maximum rate is developed by ranking prior year per diem cost from the lowest to highest in two separate arrays, one for direct cost and one for indirect cost. Per diem cost are established at the 75th percentile for direct care services and at the 60th percentile for the indirect services. The two rates, direct at 75th percentile and indirect at 60th percentile, are combined for the total cost. The Office of State Budget and Management provides the Department of Health and Human Services with the inflation factors. The General Assembly decides if the rate is adequate.

Rates for family care homes are based on market rate data. The market rate for family care homes is the statewide rate established for adult care homes, as explained above.

How payment is made

The supplement is paid monthly to the eligible individual residing in the adult care home.

Facility Reporting Requirements

Cost reports are required from all facilities who have residents receiving State-County Special Assistance for Adults, except family care homes.

Waivers

North Carolina operates four home and community based services waivers. These waivers served 16,240 individuals in SFY 1999.

STATE PROFILE: OHIO

The Residential State Supplement Program (RSS) provides a monthly cash supplement to low-income aged, blind or disabled adults who require supervision of daily activities due to a medical condition, but who do not require institutional care. Statewide RSS enrollment is capped at 2800 residents at any time. The state has designated 12 Area Agencies on Aging who are responsible for managing these slots.

General State Information

Population (1999) 11,256,654

Median Household Income (1998) \$38,925

Medicaid eligibles (1997) 1,491,000

Types of Housing Eligible to receive RSS residents

- 1) Adult Foster Homes (1 to 2 beds, certified by an Area Agency on Aging)
- 2) Adult Family Homes (3 to 5 beds, licensed by the OH Department of Health)
- 3) Adult Group Homes (6 to 16 beds, licensed by the OH Department of Health)
- 4) Residential Care Facility (more than 16 beds, licensed by the OH Department of Health)
- 5) Mental Health Residential Facilities and Apartments (licensed by the OH Department of Mental Health)
- 6) Alternative Community Homes (3 to 5 beds serving individuals who have AIDS, licensed by the OH Department of Health)

Eligibility Criteria for Residential State Supplement

- Must be Medicaid eligible
- Not eligible for nursing home care, but not able to live independently
- Have a monthly income of less than \$750 for placement in an adult foster or family home; or have a monthly income less than \$850 for placement in other residential facilities
- Have no more than \$1,500 in resources

How rates are developed

- Rates are set by the State Legislature. Rates are \$750 for adult foster and family homes; resident keeps at least \$70 a month as a personal allowance
- Rate is \$850 per month for other residential facilities; resident keeps at least \$70 per month as a personal allowance (SSI clients have to keep \$268/month)
- About 50% of RSS clients are SSI eligible
- Current rates were set July 1, 2000. Last increase was 3 years ago.
- Direct and indirect costs are not distinguished

How payment is made

Payment is made monthly directly from the state to RSS eligible residents (or their designated payee). The resident (or their payee) then makes payment to the facility.

Services Required

- 1) accommodations
- 2) personal care assistance
- 3) supervision with medication
- 4) Medicaid coverage for health care costs

Facility Reporting Requirements

None

Waivers

Ohio has 4 Home and Community Services Waivers serving approximately 22,050 individuals.

STATE PROFILE: MINNESOTA

The Group Residential Housing Program (GRH) is a state funded supplement program that pays for room and board for low income persons who have been placed in a licensed or registered setting. There are 3800 independent settings. 2500 of these settings are adult foster care homes. In FY 98, the program served an average of 10,900 individuals a month at a cost of \$66M.

General State Information

Population (1999) 4,775,508

Median Household Income (1998) \$47,926

Medicaid eligibles (1997) 590,000

Types of Housing Setting Eligible to receive GRH supplements

- Adult Foster Care (defined as a licensed, adult-appropriate, sheltered living arrangement provided in a family-like environment. Foster homes provide food, lodging, supervision and household services. They may also provide personal care services and medication assistance)
- Boarding and Lodging Establishments
- Supervised Living Facilities
- Some Assisted Living Settings

Eligibility Criteria

- Medicaid Eligible
- Income less than \$720/month

How rates are developed

- Providers receive a rate of \$633/month for GRH clients for room and board. The state supplements an individual's income in order to pay this maximum amount. This amount includes a personal allowance of either \$67 or \$87. Rates are increased annually based on SSI payments.
- Residents in adult foster homes are typically in need of personal care services and are evaluated by a case manager. The room and board rate is supplemented based on the amount of personal care services required. This combined rate ranges from \$809- \$1,059.
- Providers may submit budgets to individual counties requesting a rate higher than the \$633 for room and board. Homes that serve MH, CD, and DD clients are often certified for a higher rate.

How payment is made

The State pays the provider directly on a monthly basis.

Reporting Requirements

none

Waivers

Minnesota has 5 HCB waivers and two demonstration projects. During SFY99 18,204 individuals were served.

STATE PROFILE: FLORIDA

The Optional State Supplementation Program (OSS) is a cash assistance program to supplement a person's income to help pay for costs in community based housing.

General State Information

Population (1999) 15,111,244

Median Household Income (1998) \$34,909

Medicaid eligibles (1997) 2,086,000

Types of Housing Eligible to receive OSS clients

- Assisted Living Facility
- Adult Family Care Home
- Home for Special Services
- Mental Health Residential Treatment Facility

Eligibility Criteria

- be 18 years of age or older
- have resources that total no more than \$2000
- have income that total no more than \$697/month
- be certified by Aging and Adult Services as needing placement in a licensed facility

About 80 % of clients are SSI eligible

How rates are developed

- The rate is based on the client's income and the current cost of care in the facility
- The Florida Legislature establishes the maximum cost of care an assisted living facility may charge an OSS client. The amount currently is \$697/month for all facilities.
- Rates are customarily increased on an annual basis
- Florida allows clients to retain a personal needs allowance of \$43 per month

How payment is made

Monthly payment is made directly to the client from the State monthly

Services Required from Providers

- room and board
- assist clients perform activities of daily living
- provide medication management
- supervision of residents
- health monitoring
- social and leisure activities

Reporting Requirements

none

Waivers

Florida has eight HCBS Waivers

- Aged/Disabled Adult Waiver
- Assisted Living for the Elderly Waiver
- Brain and Spinal Cord Injury Waiver
- Channeling Waiver
- Developmental Services Waiver
- Model Waiver
- Project AIDS Care Waiver
- Supported Living Waiver

STATE PROFILE: WISCONSIN

The Community Options Program (COP) uses state funds monitored by the Department of Health and Family Services and administered by local county agencies to deliver community-based services to citizens who need long term assistance in performing the activities of daily living. Elderly people and people with serious long-term disabilities receive funds and assistance to find services they are not able to get through other programs. This *may* include housing services. In 1998, there were 25,000 individuals receiving COP funding. For 3,940 of these individuals, COP was the only source of public assistance they received.

General State Information

Population (1999) 5,250,446
Median Household Income (1998) \$41,327
Medicaid eligibles (1997) 576,000

Program Participants

57.1% elderly persons
14.1% persons with physical disabilities
19.5% persons with developmental disabilities
7.3% persons with severe mental illness
1.8% persons with alcohol and drug abuse conditions
0.2% others

How rates are developed

The Counties negotiate with the providers to establish rates for room and board and personal care services. There is no set standard for room and board rates. Providers often have different room and board rates within their own facility (i.e. private room v. shared room). Personal care rates vary from resident to resident. Total rates paid to providers typically range from \$1,500-\$4,000. Rates are increased annually.

How payment is made

Counties receive a yearly allocation from the State. The County pays providers on a monthly basis.

Services Available through COP

- home modification
- adaptive equipment
- care management
- home health care
- personal care
- respite care
- financial counseling
- communication aids
- residential services
- housekeeping

Reporting Requirements

Each provider submits monthly reports to the county of units of each service for each resident in their facility through an electronic database. The county is required to submit a monthly report to the state on units of service to each resident.

STATE PROFILE: MASSACHUSETTS

SSI-G is a federal program administered by the Social Security Administration. Beginning in January 1998, Massachusetts implemented the SSI State Supplement living arrangement Category-G to assist individuals who clinically met the criteria for Group Adult Foster Care and reside in a certified GARC Assisted Living Residence. There are 131 providers for group adult foster care, 80 are assisted living facilities. There is an average of 2,000 participants a month receiving this supplement.

General State Information

Population (1999) 6,175,169
Median Household Income (1998) \$42,345
Medicaid eligibles (1997) 810,000

Type of Providers eligible to serve participants

Must be an Assisted Living Group Adult Foster Care Provider

Eligibility Criteria

- must be 22 years of age or older
- must meet the financial criteria established to be eligible for Medicaid
- have a physician's authorization confirming the individuals risk of institutionalization
- need assistance with at least one activity of daily living
- be SSI eligible
- monthly income less than \$986

Service Package

The service package includes physical and psycho-social oversight by a registered nurse and social worker respectively, and require assistance with activities of daily living (ADL) such as bathing, dressing/grooming, toileting, transferring, and ambulating provided by a personal caregiver seven days per week. In addition, the following services and staff must be provided:

- a qualified program director
- multi-disciplinary care plan and comprehensive service plan developed by the nurse, social worker and participant
- daily personal care and 24 hour availability
- professional staffing ration of 3.5 hours per participant per week

How rates are developed

Rate for the room and board portion is set at \$454 per month.

Provider receives additional rate for personal care needs (\$15.70/day) and administration (\$18.39).

How payment is made

The SSI-G payment is made directly to the individual through their monthly SSI check.

The administrative and personal care needs payment is made directly to the provider.

Reporting Requirements

Providers submit monthly reports to the state on the number of participants served, new admissions, discharges, changes in staff, etc.

Waivers

The State has 2 HCB waivers in place.

STATE PROFILE: GEORGIA

Georgia does not have any statewide program in place which assists low-income individuals in paying for assisted living services including room and board services.

General State Information

Population (1999) 7,788,240

Median Household Income (1998) \$38,665

Medicaid eligibles (1997) 1,238,000

Waivers

Georgia has 5 home and community based waivers and two demonstration projects. Some of the services provided to individuals in waiver programs include: personal support, skilled nursing, environmental modification services, specialized medical equipment and supplies, counseling, emergency response system, home health services, transportation, day care, day habilitation, personal care home, home delivered meals, respite care services, and case management services.

During SFY 1999, 18,204 individuals were served at an average cost of \$8,893 per person.

APPENDICES

APPENDIX E

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Michael F. Easley, Governor Carmen Hooker Buell, Secretary

March 23, 2001

The Honorable Ralph Campbell, Jr., State Auditor
Office of the State Auditor
2 S. Salisbury Street
20601 Mail Service Center
Raleigh, North Carolina 27609-0601

Dear Mr. Campbell:

We have reviewed your report dated March 2001 on the findings and recommendations that resulted from your performance audit of the Adult Care Homes Reimbursement Rates administered by the Department of Health and Human Services. The following represents our responses to the audit findings and recommendations.

AUDIT FINDINGS AND RECOMMENDATIONS

Recommendation: The General Assembly should carefully review the number of beds approved under each exemption category. Consideration should be given to the intent of the exemption and to whether the intent is being achieved. The General Assembly may want to consider amending the exemptions if the moratorium remains in effect beyond the September 30, 2001 deadline.

Response: It might be better to ask the General Assembly to review the desirability of controlling the development of Adult Care Home beds. It appears rather obvious that the moratorium has not had the desired effect, but the exemptions allowed under (b)(1) and (b)(2) are pretty much exhausted. Revising them may create even more loopholes.



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Recommendation: The Department should develop procedures to periodically determine the status of exempted adult care home beds. These records should be maintained and be available for the General Assembly to review.

Response: DHHS now has records of the status of exempt beds in facilities of seven beds or more. While DFS did not update information on a 1999 survey which classified facilities as active or inactive, the utility of doing so seems rather marginal given that a facility can move from one list to another without permission or even notification.

Recommendation: The Department should continue efforts to address the provision of adult care home services as part of the continuum of long-term care. As part of this plan, provisions should address the growth of the adult care homes industry, the cost of providing adult care home services, as well as methods to assure the quality of the services provided. While continuing the existing moratorium will control the growth of new beds, it does not directly address the cost or quality of care issues. We believe the General Assembly should consider implementing other regulatory programs that can be tailored to address all the identified issues.

Response: DHHS recognizes this need. Between the Long Term Care Task Force, conducted in cooperation with the Institute of Medicine, and the Olmstead Plan, developed in response to a Supreme Court decision, both of which address the housing and service needs of all persons requiring long term care, this has been done. This report was distributed to the General Assembly in March 2001. This was a major initiative conducted by DHHS aimed at improving the long-term care system for elderly and disabled adults and their families. DHHS is currently developing an implementation plan and schedule to implement recommendations in the report. Some of the recommendations in the report, including cost and quality of care issues, address adult care homes as well as other aspects of the long-term care system. DHHS will move forward to implement these recommendations in a timely way and within the limited resources available. DHHS will keep the General Assembly and all stakeholders informed about the implementation plan and progress in implementing the recommendations included in the report.

Recommendation: The Division of Facility Services should immediately implement a process to suspend admission of those facilities not in compliance with GS 131D-4.2. Facility Services should develop and implement clear, step-by-step procedures to follow when a facility does not submit the required cost reports. Further, the Division of Facility Services should maintain adequate records to monitor current status of reporting facilities. The Department Controller's Office should revise the delinquency notification to reflect current law and set clear instructions and time limits for performing functions. Finally, the two divisions should work together more closely to ensure compliance and resolve issues regarding questioned facilities.

Response: There were only 13 facilities out of a total of 650 facilities that were delinquent. In addition, DFS has determined that ten of the thirteen facilities have closed. The remaining three have been sent an Intent to Revoke notice. The cost reports are due on December 31 of each year. By January 15 of the subsequent year, the DHHS Controller's

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Office will provide DFS with a delinquency list of facilities that failed to meet the December 31 deadline. Daily updates will be provided to DFS of those facilities whose cost report was received after the due date.

Recommendation: We support the Department's initiative in exploring alternative payment procedures that could have a more direct affect on quality of care. DHHS should communicate payment options to the General Assembly for its consideration.

Response: DHHS agrees with the recommendation. DHHS has and will continue to explore alternative payment procedures that would enhance the quality of care. Any payment method developed that will enhance the quality of care will be shared with the General Assembly.

Recommendation: The Department Controller's Office and Office of Internal Auditor should determine which division should perform a detailed review of the submitted cost report audit procedures. They should follow up as necessary on audits that reflect procedures not performed to determine the reasons why the audit procedure could not be completed. A determination should then be made as to whether the omission of certain procedures will affect the rate setting outcome.

Response: The DHHS Controller's Office and the Office of Internal Auditor have agreed that the Internal Auditor will be responsible for reviewing the reports on Applying Agreed-Upon Procedures to the Adult Care Home Cost Report. Reports that do not comply with the Agreed-Upon Procedures will be subject to follow-up procedures with the accountant that prepared the report. The Internal Auditor will make recommendations to the Controller as to which reports/costs should be omitted due to questionable costs/procedures. The Controller's Office will make a final determination whether to exclude any of the facility's cost from the adult care home rate setting process.

Recommendation: The Department Controller's Office should develop a plan to phase in electronic filing of adult care homes cost reports. One possibility is to require adult care homes to submit a computer diskette containing the cost report data along with the actual hard copy. This change would allow the Controller's Office more time to perform analytical review and/or the detailed analysis, discussed above, on the cost reports and audit procedures.

Response: The Department agrees with this recommendation. The DHHS Controller's Office believes this will enhance the accuracy of the data. The Controller's Office will explore the programming needed in order to implement this recommendation. The only limitations on implementing this recommendation will be funding for developing a process for uploading a facility's data to the State's database and the availability of hardware at the Adult Care facility.

Recommendation: The Department should begin requiring a conflict of interest and related party disclosure in the cost report. Such disclosure should be signed by the management of the reporting facility and include the nature of any related party relationship along with a description of the transaction and dollar amounts involved. The existence of any

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relationships involving common control, even if no transactions occurred, should also be disclosed.

Response: We agree that the cost report disclosures should require conflict of interest statements and a representation as to related party transactions, a description of those transactions and the associated dollar amounts involved.

Recommendation: The Department Office of Internal Auditor office should modify the audit procedures to include procedures designed to insure that all related party transactions identified are reasonable and necessary to the operation of the facility. Also, procedures should be developed and implemented to verify the indirect or overhead costs passed down from the corporate office.

Response: We agree with the concept of requiring audit procedures of related party transactions; however, it will be difficult to have objective determinations without some type of standard for comparison purposes. We will explore the different options available. In regard to corporate office expenses, we will review the state-wide cost data in an attempt to identify these expenses and develop additional audit procedures and/or disclosures as appropriate.

Recommendation: The General Assembly should determine, as part of the comprehensive plan for long-term care, its goal in providing special assistance reimbursement payments. Consideration should be given to whether the current methodology used to compute the rate needs to be modified.

Response: DHHS will continue to submit options to the General Assembly for its consideration and will explore any other options suggested by the General Assembly.

Recommendation: The General Assembly needs to determine whether costs associated with revising the methodology provide sufficient increased benefits to the residents to mandate the change. Requiring the additional financial information would necessitate amending the General Statutes.

Response: The Department will work with the General Assembly on this recommendation as requested by the General Assembly.

Recommendation: The Department should continue to provide the General Assembly with options based on differing vacancy percentages for consideration in the rate approval process. These options should show the projected dollar impact associated with different levels. The General Assembly should consider in establishing the monthly rate whether to include a two-year inflation factor or a one-year inflation factor.

Response: The Department will continue to provide the General Assembly with reimbursement options based on differing vacancy percentages for its consideration.

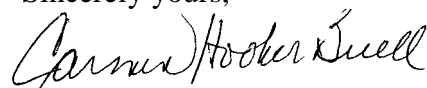
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We appreciate the assistance and professionalism provided by your staff in the performance of this audit. If you have questions or need additional information, please contact Gary Fuquay at (919) 733-0169.

Sincerely yours,



Carmen Hooker Buell

cc: Jim Edgerton
Lynda McDaniel
Chip Modlin
Dan Stewart
Gary Fuquay
Allyn Guffey

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