



2018 Nursing Home Allowable Wage Costs By Component

RN Salaries	\$ 62,382,621	
LPN Salaries	\$ 21,599,677	
CNA Salaries	\$ 91,388,692	
CMT Salaries	\$ 1,941,136	
Ward Clerk Salaries	\$ 2,276,404	
Direct Care Benefits and Taxes	\$ 51,949,360	
Contract Nursing	\$ 37,799,870	
Activities Salaries	\$ 6,388,626	
Activities Benefits and Taxes	\$ 2,006,297	
	<u>\$ 277,732,683</u>	74.1%
Director of Nursing	\$ 7,515,496	
DON Benefits and Taxes	\$ 2,509,816	
Social Services Salaries	\$ 6,748,707	
Social Services Benefits and Taxes	\$ 2,033,314	
Medical Records Salaries	\$ 643,128	
Medical Records Benefits and Taxes	\$ 174,652	
Pharmacy Consultant	\$ 539,285	
Medical Director	\$ 826,312	
	<u>\$ 20,990,710</u>	5.6%
Housekeeping Salaries	\$ 7,311,767	
Housekeeping Benefits and Taxes	\$ 2,322,411	
Contract Labor Housekeeping	\$ 1,494,527	
Laundry Salaries	\$ 2,985,220	
Laundry Benefits and Taxes	\$ 991,250	
Contract Laundry	\$ 270,421	4.1%
	<u>\$ 15,375,596</u>	
Dietary Salaries	\$ 18,587,388	
Dietary Benefits and Taxes	\$ 5,672,998	
Contract Labor Dietary	\$ 7,300,120	
	<u>\$ 31,560,506</u>	8.4%

provided by Rick Erb

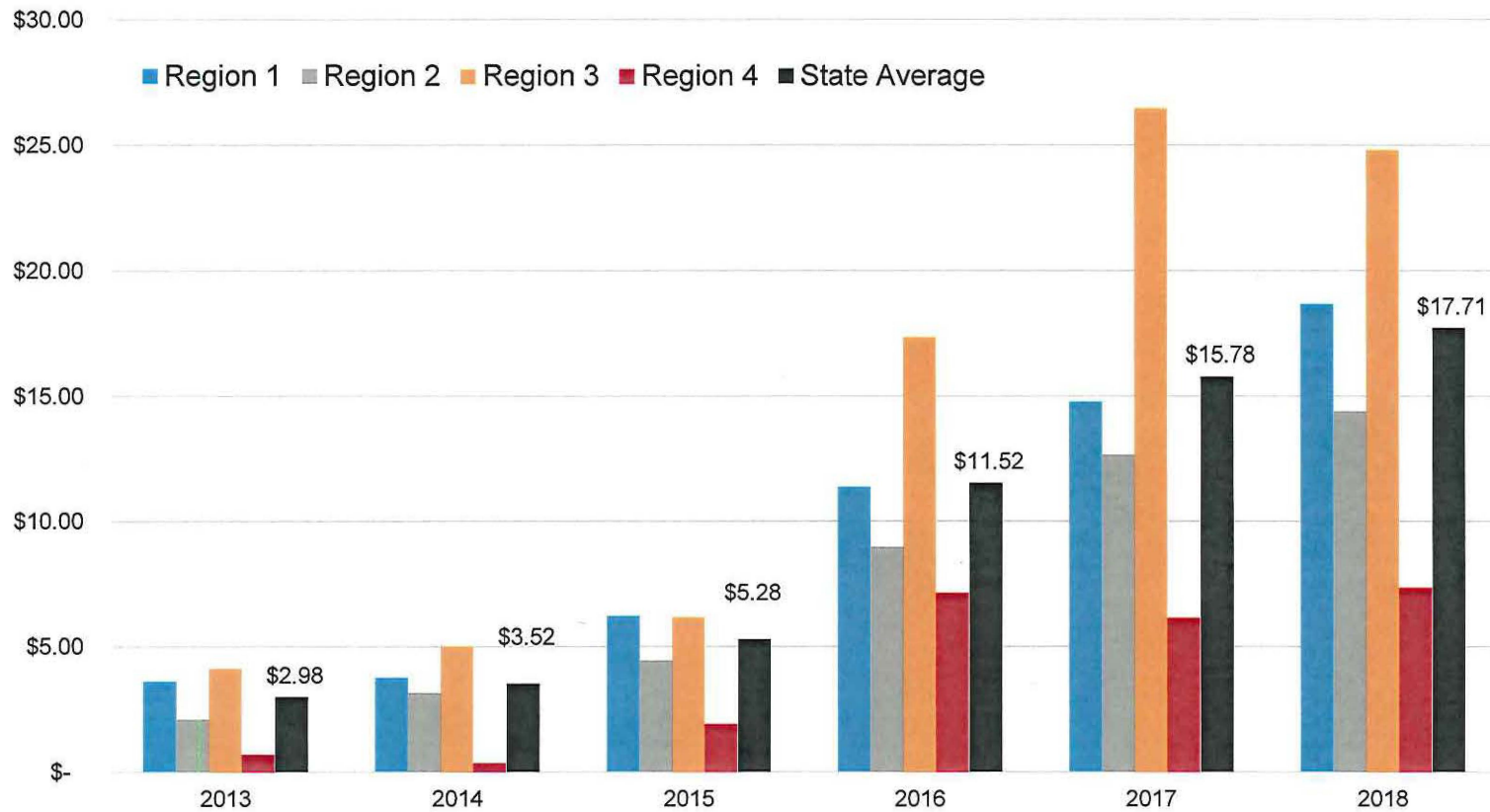
2018 Nursing Home Allowable Wage Costs By Component

Plant Operations and Maintenance Salaries	\$ 5,870,456	
O&M Benefits and Taxes	\$ 1,803,925	
Contract O&M	<u>\$ 877,504</u>	
	\$ 8,551,885	2.3%
Office Bookkeeping Salaries	\$ 5,807,856	
Secretarial Salaries	\$ 2,116,194	
Benefits and Taxes	<u>\$ 3,084,370</u>	
	\$ 11,008,420	2.9%
Administrative and Management Salaries	\$ 7,506,756	
Administrative and Management Benefits and Taxes	<u>\$ 2,222,059</u>	
	\$ 9,728,815	2.6%
Total Allowable Salaries and Benefits	\$ 374,948,615	

Source: Berry Dunn analysis of filed cost reports

Industry Trends

SKILLED/LONG-TERM CARE UNIT AVERAGE ALLOWABLE CONTRACT
LABOR COST PER PATIENT DAY BY REGION AND STATE-WIDE



Industry Trends

DIRECT CARE SHORTFALL GROWTH AND TOTAL MAINECARE SHORTFALL GROWTH

