

OHCA 2023 MEDICAID COST REPORT SUMMARY  
PER DIEM EXPENSES

| OHCA 2023 MEDICAL COST REPORT SUMMARY<br>PER DIEM EXPENSES |             |                                                      | ALL<br>ICF/MID<br>FACILITIES |         | 4 - 6<br>BEDS |        | 7 - 8<br>BEDS |         | 9 - 16<br>BEDS |         | 17+<br>BEDS |         |
|------------------------------------------------------------|-------------|------------------------------------------------------|------------------------------|---------|---------------|--------|---------------|---------|----------------|---------|-------------|---------|
| Number of Facilities                                       |             |                                                      | 414                          |         | 157           |        | 177           |         | 36             |         | 44          |         |
| Account<br>#                                               | C/R<br>Line | DESCRIPTION                                          | Count >0                     |         | Count >0      |        | Count >0      |         | Count >0       |         | Count >0    |         |
| SCHEDULE B-1<br>OTHER PROTECTED COSTS                      |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| MEDICAL SUPPLIES                                           |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6000                                                       | 1           | Medical Supplies - Medicare billable                 | 17                           | \$ 0.08 | -             | \$ -   | 8             | \$ 0.03 | 4              | \$ 0.05 | 5           | \$ 0.17 |
| 6001                                                       | 2           | Medical Supplies - Medicare non-billable             | 379                          | 3.94    | 152           | 1.82   | 160           | 1.78    | 27             | 2.61    | 40          | 6.73    |
| 6003                                                       | 3           | Oxygen - Emergency stand-by                          | 23                           | 0.01    | 10            | -      | 10            | -       | 2              | 0.01    | 1           | 0.01    |
| 6005                                                       | 4           | Medical Minor Equipment- Medicare billable           | 2                            | -       | -             | -      | -             | -       | 1              | -       | 1           | -       |
| 6006                                                       | 5           | Medical Minor Equipment- Medicare non-billable       | 110                          | 0.15    | 42            | 0.05   | 42            | 0.03    | 8              | 0.08    | 18          | 0.29    |
|                                                            | 6           | Total Medical Supplies                               |                              | 4.18    |               | 1.87   |               | 1.84    |                | 2.75    |             | 7.20    |
| UTILITY COSTS                                              |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6020                                                       | 7           | Heat, Light, Power                                   | 409                          | 3.96    | 155           | 3.38   | 176           | 3.09    | 35             | 3.09    | 43          | 5.03    |
| 6030                                                       | 8           | Water and Sewage                                     | 377                          | 1.64    | 129           | 1.43   | 170           | 1.56    | 34             | 1.58    | 44          | 1.80    |
| 6040                                                       | 9           | Trash and Refuse Removal                             | 339                          | 0.85    | 116           | 0.98   | 148           | 0.87    | 31             | 0.57    | 44          | 0.85    |
| 6050                                                       | 10          | Hazardous Medical Waste Collection                   | 52                           | 0.08    | 8             | -      | 16            | 0.04    | 6              | 0.03    | 22          | 0.16    |
|                                                            | 11          | Total Utility Costs                                  |                              | 6.53    |               | 5.79   |               | 5.56    |                | 5.27    |             | 7.84    |
| PROPERTY TAXES                                             |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6060                                                       | 12          | Real Estate Taxes                                    | 278                          | 1.16    | 115           | 2.08   | 120           | 1.33    | 19             | 0.90    | 24          | 0.67    |
| 6070                                                       | 13          | Personal Property Taxes                              | 67                           | 0.01    | 32            | 0.05   | 34            | 0.01    | 1              | -       | -           | -       |
| 6080                                                       | 14          | Franchise Tax (Attach FT 1120)                       | -                            | -       | -             | -      | -             | -       | -              | -       | -           | -       |
| 6085                                                       | 15          | Commercial Activity Tax (CAT)                        | 193                          | 0.38    | 84            | 0.62   | 84            | 0.44    | 10             | 0.24    | 15          | 0.24    |
|                                                            | 16          | Total Property Taxes                                 |                              | 1.55    |               | 2.75   |               | 1.78    |                | 1.14    |             | 0.91    |
| FRANCHISE PERMIT FEES                                      |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6091                                                       | 17          | Franchise Permit Fees                                | 412                          | 24.91   | 156           | 24.94  | 176           | 24.93   | 36             | 25.17   | 44          | 24.83   |
| HOME OFFICE COSTS                                          |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6095                                                       | 18          | Home Office Costs/Other Protected**                  | 277                          | 0.60    | 115           | 0.51   | 125           | 0.85    | 20             | 0.80    | 17          | 0.42    |
| PAYROLL TAXES,FRINGE BENEFITS, STAFF DEV.                  |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6054                                                       | 19          | Payroll Taxes - Other Protected                      | 2                            | -       | -             | -      | -             | -       | 1              | -       | 1           | -       |
| 6055                                                       | 20          | Workers Compensation - Other Protected               | 1                            | -       | -             | -      | -             | -       | -              | -       | 1           | -       |
| 6056                                                       | 21          | Employee Fringe Benefits - Other Protected           | -                            | -       | -             | -      | -             | -       | -              | -       | -           | -       |
| 6057                                                       | 22          | EAP Administrator - Other Protected                  | -                            | -       | -             | -      | -             | -       | -              | -       | -           | -       |
| 6058                                                       | 23          | Self Funded Programs Administrator - Other Protected | -                            | -       | -             | -      | -             | -       | -              | -       | -           | -       |
| 6059                                                       | 24          | Staff Development - Other Protected                  | -                            | -       | -             | -      | -             | -       | -              | -       | -           | -       |
|                                                            | 25          | Total Payroll Taxes, etc.                            |                              | -       |               | -      |               | -       |                | -       |             | -       |
|                                                            | 26          | Total Other Protected Costs                          |                              | 37.77   |               | 35.86  |               | 34.96   |                | 35.13   |             | 41.20   |
| SCHEDULE B-2<br>DIRECT CARE COSTS                          |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| NURSING & HABILITATION /REHABILITATION                     |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6100                                                       | 1           | Medical Director                                     | 206                          | 1.11    | 69            | 0.86   | 76            | 0.54    | 21             | 1.20    | 40          | 1.62    |
| 6105                                                       | 2           | Director of Nursing                                  | 168                          | 2.46    | 54            | 1.61   | 69            | 1.59    | 17             | 3.34    | 28          | 3.29    |
| 6110                                                       | 3           | RN Charge Nurse                                      | 55                           | 2.05    | 8             | 0.16   | 26            | 0.20    | 7              | 1.11    | 14          | 4.43    |
| 6115                                                       | 4           | LPN Charge Nurse                                     | 61                           | 1.96    | 29            | 2.72   | 21            | 1.86    | 5              | 3.41    | 6           | 1.39    |
| 6120                                                       | 5           | Registered Nurse                                     | 137                          | 5.89    | 42            | 3.16   | 57            | 2.78    | 8              | 1.62    | 30          | 10.24   |
| 6125                                                       | 6           | Licensed Practical Nurse                             | 249                          | 19.71   | 79            | 6.60   | 107           | 11.49   | 23             | 17.63   | 40          | 32.01   |
| 6130                                                       | 7           | Nurse Aides                                          | 23                           | 4.48    | 5             | 2.21   | 6             | 1.66    | 5              | 4.98    | 7           | 7.45    |
| 6135                                                       | 8           | Activity Director                                    | 27                           | 0.45    | 3             | 0.10   | 10            | 0.23    | 3              | 0.85    | 11          | 0.69    |
| 6140                                                       | 9           | Activity Staff                                       | 25                           | 0.93    | -             | -      | -             | -       | 2              | 0.28    | 23          | 2.15    |
| 6150                                                       | 10          | Program Specialist                                   | 44                           | 0.88    | 22            | 0.84   | 12            | 0.44    | 2              | 3.72    | 8           | 0.64    |
| 6155                                                       | 11          | Program Director                                     | 202                          | 3.24    | 86            | 4.38   | 87            | 3.63    | 10             | 2.83    | 19          | 2.52    |
| 6165                                                       | 12          | Habilitation Supervisor                              | 358                          | 17.21   | 148           | 21.57  | 144           | 15.60   | 32             | 16.77   | 34          | 16.51   |
| 6170                                                       | 13          | Habilitation Staff                                   | 408                          | 111.34  | 156           | 140.53 | 176           | 119.69  | 35             | 105.70  | 41          | 93.28   |
| 6175                                                       | 14          | Psychologist                                         | 189                          | 0.46    | 60            | 0.36   | 78            | 0.29    | 20             | 0.87    | 31          | 0.55    |
| 6180                                                       | 15          | Psychology Assistant                                 | 7                            | 0.08    | -             | -      | 4             | 0.06    | -              | -       | 3           | 0.14    |
| 6185                                                       | 16          | Respiratory Therapist                                | 11                           | 0.56    | -             | -      | -             | -       | -              | -       | 11          | 1.34    |
| 6190                                                       | 17          | Social Work /Counseling                              | 47                           | 0.36    | 13            | 0.34   | 24            | 0.30    | 2              | 0.08    | 8           | 0.47    |
| 6195                                                       | 18          | Social Services /Pastoral Care                       | 33                           | 0.42    | 5             | 0.05   | 19            | 0.33    | 1              | 0.03    | 8           | 0.74    |
| 6200                                                       | 19          | Qualified Intellectual Disability Professional       | 274                          | 7.66    | 88            | 6.33   | 113           | 6.55    | 32             | 10.04   | 41          | 8.59    |
| 6205                                                       | 20          | Quality Assurance                                    | 100                          | 0.92    | 34            | 1.11   | 51            | 1.24    | 6              | 0.13    | 9           | 0.75    |
| 6210                                                       | 21          | Consulting and Management Fees - Direct Care         | 84                           | 0.51    | 29            | 0.43   | 28            | 0.41    | 8              | 1.17    | 19          | 0.47    |
| 6216                                                       | 22          | Active Treatment Off-site Day Programming - Internal | 280                          | 27.83   | 102           | 28.65  | 125           | 30.63   | 22             | 25.71   | 31          | 25.85   |
| 6217                                                       | 23          | Active Treatment Off-site Day Programming - External | 200                          | 15.49   | 76            | 14.86  | 74            | 12.38   | 20             | 16.33   | 30          | 17.86   |
| 6220                                                       | 24          | Other Direct Care - Specify below                    | 135                          | 1.90    | 58            | 2.23   | 51            | 1.89    | 10             | 4.33    | 16          | 1.26    |
| 6230                                                       | 25          | Home Office Costs /Direct Care**                     | 293                          | 13.28   | 119           | 15.89  | 131           | 17.61   | 22             | 12.31   | 21          | 9.16    |
|                                                            | 26          | Total Nursing & Habilitation / Rehabilitation        |                              | 241.18  |               | 254.99 |               | 231.40  |                | 234.44  |             | 243.40  |
| PURCHASED NURSING SERVICES                                 |             |                                                      |                              |         |               |        |               |         |                |         |             |         |
| 6300                                                       | 27          | Registered Nurse                                     | 10                           | 0.35    | 1             | 0.03   | 3             | -       | -              | -       | 6           | 0.82    |
| 6310                                                       | 28          | Licensed Practical Nurse                             | 17                           | 1.85    | -             | -      | 6             | 0.04    | 1              | 0.32    | 10          | 4.31    |
| 6320                                                       | 29          | Nurse Aides                                          | 20                           | 3.33    | 2             | 0.34   | 4             | 0.05    | -              | -       | 14          | 7.73    |
|                                                            | 30          | Total Purchased Nursing                              |                              | 5.53    |               | 0.37   |               | 0.09    |                | 0.32    |             | 12.86   |

OHCA 2023 MEDICAID COST REPORT SUMMARY  
PER DIEM EXPENSES

| OHCA 2023 MEDICAD COST REPORT SUMMARY<br>PER DIEM EXPENSES         |      |                                                              |          | ALL<br>ICF/MID<br>FACILITIES |          | 4 - 6<br>BEDS |          | 7 - 8<br>BEDS |          | 9 - 16<br>BEDS |          | 17+<br>BEDS |          |
|--------------------------------------------------------------------|------|--------------------------------------------------------------|----------|------------------------------|----------|---------------|----------|---------------|----------|----------------|----------|-------------|----------|
| Number of Facilities                                               |      |                                                              |          | 414                          |          | 157           |          | 177           |          | 36             |          | 44          |          |
| Accoun                                                             | C/R  |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| #                                                                  | Line | DESCRIPTION                                                  | Count >0 |                              | Count >0 |               | Count >0 |               | Count >0 |                | Count >0 |             | Count >0 |
| DIRECT CARE THERAPIES                                              |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| 6600                                                               | 31   | Physical Therapist                                           | 146      | 0.95                         | 40       | 0.25          | 61       | 0.33          | 12       | 0.23           | 33       | 1.85        |          |
| 6605                                                               | 32   | Physical Therapist Assistant                                 | 50       | 0.48                         | 13       | 0.16          | 25       | 0.24          | 1        | 0.10           | 11       | 0.88        |          |
| 6610                                                               | 33   | Occupational Therapist                                       | 106      | 0.81                         | 26       | 0.11          | 46       | 0.32          | 6        | 0.20           | 28       | 1.61        |          |
| 6615                                                               | 34   | Occupational Therapist Assistant                             | 27       | 0.63                         | 4        | 0.05          | 10       | 0.05          | 1        | 0.04           | 12       | 1.44        |          |
| 6620                                                               | 35   | Speech Therapist                                             | 118      | 0.52                         | 23       | 0.11          | 52       | 0.24          | 10       | 0.27           | 33       | 0.97        |          |
| 6630                                                               | 36   | Audiologist                                                  | 34       | 0.01                         | 14       | 0.01          | 15       | 0.01          | 2        | -              | 3        | 0.01        |          |
| 37                                                                 |      | Total Direct Care Therapies                                  | 340      |                              | 0.69     |               | 1.19     |               | 0.84     |                | 6.76     |             |          |
| PAYROLL TAXES & FRINGE BENEFITS, AND STAFF DEVELOPMENT             |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| 6510                                                               | 38   | Payroll Taxes - Direct Care                                  | 411      | 14.71                        | 156      | 15.27         | 176      | 13.10         | 35       | 15.03          | 44       | 15.56       |          |
| 6520                                                               | 39   | Workers Compensation - Direct Care                           | 408      | 3.03                         | 154      | 2.99          | 176      | 2.78          | 35       | 3.03           | 43       | 3.22        |          |
| 6530                                                               | 40   | Employee Fringe Benefits - Direct Care                       | 410      | 19.95                        | 155      | 15.01         | 175      | 15.99         | 36       | 18.88          | 44       | 25.27       |          |
| 6535                                                               | 41   | EAP Administrator - Direct Care                              | 1        | -                            | -        | -             | -        | -             | 1        | 0.02           | -        | -           |          |
| 6540                                                               | 42   | Self Funded Programs Admin - Direct Care                     | -        | -                            | -        | -             | -        | -             | -        | -              | -        | -           |          |
| 6550                                                               | 43   | Staff Development - Direct Care                              | 345      | 0.95                         | 140      | 1.13          | 140      | 1.01          | 26       | 0.51           | 39       | 0.93        |          |
| 44                                                                 |      | Total Payroll Taxes & Fringe Benefits, and Staff Development | 38.64    |                              | 34.40    |               | 32.88    |               | 37.47    |                | 44.98    |             |          |
| 45                                                                 |      | Total Reimbursable Direct Care Cost                          | 288.75   |                              | 290.45   |               | 265.56   |               | 273.07   |                | 308.00   |             |          |
| SCHEDULE C<br>ANCILLARY / SUPPORT COSTS                            |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| DIETARY                                                            |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| 7000                                                               | 1    | Dietician                                                    | 291      | 0.44                         | 96       | 0.27          | 134      | 0.34          | 25       | 0.89           | 36       | 0.50        |          |
| 7005                                                               | 2    | Food Service Supervisor                                      | 31       | 0.76                         | 3        | 0.03          | 7        | 0.08          | 2        | 0.28           | 19       | 1.67        |          |
| 7015                                                               | 3    | Dietary Personnel                                            | 95       | 4.83                         | 32       | 0.16          | 21       | 0.28          | 9        | 1.84           | 33       | 10.86       |          |
| 7025                                                               | 4    | Dietary Supplies & Expenses                                  | 377      | 0.80                         | 142      | 0.64          | 161      | 0.56          | 31       | 0.57           | 43       | 1.08        |          |
| 7030                                                               | 5    | Dietary Minor Equipment                                      | 137      | 0.04                         | 52       | 0.05          | 55       | 0.04          | 9        | 0.05           | 21       | 0.04        |          |
| 7035                                                               | 6    | Dietary Maintenance & Repair                                 | 32       | 0.06                         | 4        | -             | 11       | -             | 4        | 0.03           | 13       | 0.13        |          |
| 7040                                                               | 7    | Food-In-Facility                                             | 399      | 9.46                         | 152      | 10.88         | 171      | 9.41          | 32       | 10.45          | 44       | 8.66        |          |
| 7045                                                               | 8    | Employee Meals                                               | 50       | 0.02                         | 23       | 0.04          | 9        | -             | 7        | 0.05           | 11       | 0.03        |          |
| 7050                                                               | 9    | Contract Meals/Contract Meals Personnel                      | 88       | 0.06                         | 39       | 0.10          | 43       | 0.10          | 2        | 0.02           | 4        | 0.01        |          |
| 7055                                                               | 10   | Enterals-Medicare Billable                                   | 17       | 0.07                         | 2        | -             | 6        | 0.01          | 4        | 0.07           | 5        | 0.14        |          |
| 7056                                                               | 11   | Enterals-Medicare Non-Billable                               | 209      | 1.17                         | 64       | 0.39          | 105      | 0.61          | 10       | 0.23           | 30       | 2.12        |          |
| 7060                                                               | 12   | Payroll Taxes - Dietary                                      | 88       | 0.47                         | 17       | 0.03          | 31       | 0.04          | 10       | 0.30           | 30       | 1.01        |          |
| 7065                                                               | 13   | Workers Compensation - Dietary                               | 81       | 0.08                         | 17       | 0.01          | 29       | 0.01          | 7        | 0.03           | 28       | 0.17        |          |
| 7070                                                               | 14   | Employee Fringe Benefits - Dietary                           | 82       | 0.72                         | 16       | 0.01          | 27       | 0.06          | 9        | 0.41           | 30       | 1.57        |          |
| 7075                                                               | 15   | EAP Administrator - Dietary                                  | -        | -                            | -        | -             | -        | -             | -        | -              | -        | -           |          |
| 7080                                                               | 16   | Self Funded Programs Administrator - Dietary                 | -        | -                            | -        | -             | -        | -             | -        | -              | -        | -           |          |
| 7090                                                               | 17   | Staff Development - Dietary                                  | 16       | 0.01                         | 3        | -             | 3        | -             | -        | -              | 10       | 0.02        |          |
| 18                                                                 |      | Total Dietary                                                | 18.99    |                              | 12.61    |               | 11.54    |               | 15.22    |                | 28.01    |             |          |
| MEDICAL RECORDS, HABILITATION, PHARMACY, AND INCONTINENCE SUPPLIES |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| 7100                                                               | 19   | Habilitation Supplies                                        | 134      | 0.19                         | 41       | 0.14          | 53       | 0.08          | 15       | 0.29           | 25       | 0.27        |          |
| 7105                                                               | 20   | Medical/Habilitation Records                                 | 64       | 0.72                         | 10       | 0.11          | 33       | 0.43          | -        | -              | 21       | 1.36        |          |
| 7110                                                               | 21   | Pharmaceutical Consultant                                    | 101      | 0.05                         | 54       | 0.05          | 27       | 0.02          | 5        | 0.04           | 15       | 0.07        |          |
| 7115                                                               | 22   | Incontinence Supplies                                        | 338      | 2.04                         | 113      | 1.03          | 148      | 1.29          | 33       | 1.53           | 44       | 3.15        |          |
| 7120                                                               | 23   | Personal Care - Supplies                                     | 357      | 0.71                         | 140      | 0.84          | 147      | 0.55          | 28       | 0.76           | 42       | 0.77        |          |
| 7125                                                               | 24   | Program Supplies                                             | 385      | 0.95                         | 140      | 1.45          | 166      | 0.89          | 35       | 1.11           | 44       | 0.73        |          |
| 25                                                                 |      | Total Habilitation, Pharmacy & Incontinence Supplies         | 4.66     |                              | 3.62     |               | 3.26     |               | 3.73     |                | 6.35     |             |          |
| ADMINISTRATIVE AND GENERAL SERVICES                                |      |                                                              |          |                              |          |               |          |               |          |                |          |             |          |
| 7200                                                               | 26   | Administrator                                                | 299      | 4.12                         | 103      | 3.44          | 137      | 4.35          | 24       | 6.01           | 35       | 3.87        |          |
| 7210                                                               | 27   | Other Administrative Personnel                               | 204      | 5.76                         | 53       | 4.27          | 92       | 4.68          | 24       | 6.17           | 35       | 7.14        |          |
| 7215                                                               | 28   | Consulting & Management Fees - Ancillary / Support           | 167      | 5.37                         | 57       | 5.10          | 67       | 4.52          | 15       | 5.91           | 28       | 6.01        |          |
| 7220                                                               | 29   | Office And Administrative Supplies                           | 402      | 1.19                         | 155      | 1.07          | 171      | 0.88          | 32       | 1.10           | 44       | 1.49        |          |
| 7225                                                               | 30   | Communications                                               | 408      | 1.73                         | 156      | 2.51          | 173      | 1.93          | 35       | 1.82           | 44       | 1.23        |          |
| 7230                                                               | 31   | Security Services                                            | 264      | 0.50                         | 113      | 0.41          | 108      | 0.38          | 18       | 0.34           | 25       | 0.66        |          |
| 7235                                                               | 32   | Travel And Entertainment                                     | 403      | 1.68                         | 155      | 2.86          | 173      | 1.55          | 33       | 1.07           | 42       | 1.37        |          |
| 7240                                                               | 34   | Laundry/Housekeeping Supervisor                              | 10       | 0.32                         | -        | -             | 1        | 0.01          | 1        | 0.01           | 8        | 0.75        |          |
| 7245                                                               | 35   | Housekeeping                                                 | 394      | 4.49                         | 150      | 2.38          | 166      | 1.76          | 34       | 3.23           | 44       | 7.67        |          |
| 7250                                                               | 36   | Laundry And Linen                                            | 328      | 1.67                         | 113      | 0.58          | 143      | 0.61          | 28       | 1.02           | 44       | 3.07        |          |
| 7255                                                               | 37   | Universal Precaution Supplies                                | 218      | 0.33                         | 71       | 0.16          | 99       | 0.24          | 24       | 0.20           | 24       | 0.49        |          |
| 7260                                                               | 38   | Legal Services                                               | 113      | 0.41                         | 39       | 0.62          | 39       | 0.23          | 11       | 0.77           | 24       | 0.37        |          |
| 7265                                                               | 39   | Accounting                                                   | 304      | 2.01                         | 128      | 2.66          | 130      | 1.85          | 17       | 1.63           | 29       | 1.92        |          |
| 7270                                                               | 40   | Dues, Subscriptions & Licenses                               | 344      | 0.52                         | 142      | 0.39          | 133      | 0.45          | 26       | 0.35           | 43       | 0.66        |          |
| 7275                                                               | 41   | Interest- Other                                              | 69       | 0.06                         | 30       | 0.04          | 25       | 0.02          | 2        | 0.01           | 12       | 0.11        |          |
| 7280                                                               | 42   | Insurance                                                    | 333      | 3.04                         | 133      | 3.71          | 140      | 2.58          | 26       | 2.45           | 34       | 3.20        |          |
| 7285                                                               | 43   | Data Services                                                | 230      | 1.73                         | 77       | 0.98          | 93       | 0.83          | 23       | 1.03           | 37       | 2.87        |          |
| 7290                                                               | 44   | Help Wanted/Informational Advertising                        | 199      | 0.45                         | 80       | 0.34          | 81       | 0.31          | 13       | 0.34           | 25       | 0.63        |          |
| 7295                                                               | 45   | Amortization Of Start-Up Costs                               | 42       | 0.29                         | 33       | 1.38          | 8        | 0.06          | -        | -              | 1        | 0.02        |          |
| 7300                                                               | 46   | Amortization Of Organizational Costs                         | 6        | 0.10                         | 2        | 0.17          | 4        | 0.23          | -        | -              | -        | -           |          |
| 7305                                                               | 47   | Other Indirect Care - Specify Below                          | 23       | 0.61                         | 12       | (0.13)        | 4        | -             | 3        | 0.25           | 4        | 1.47        |          |
| 7310                                                               | 48   | Home Office Costs - Indirect Care                            | 325      | 30.97                        | 126      | 36.54         | 145      | 35.86         | 28       | 35.73          | 26       | 23.95       |          |
| 49                                                                 |      | Total Administrative and General Services                    | 67.35    |                              | 69.48    |               | 63.33    |               | 69.44    |                | 68.95    |             |          |

OHCA 2023 MEDICAID COST REPORT SUMMARY  
PER DIEM EXPENSES

| OHCA 2023 MEDICAID COST REPORT SUMMARY<br>PER DIEM EXPENSES |                                   |                                                             | ALL<br>ICF/MID<br>FACILITIES |           | 4 - 6<br>BEDS |           | 7 - 8<br>BEDS |           | 9 - 16<br>BEDS |           | 17+<br>BEDS |           |
|-------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------|------------------------------|-----------|---------------|-----------|---------------|-----------|----------------|-----------|-------------|-----------|
| Number of Facilities                                        |                                   |                                                             | 414                          |           | 157           |           | 177           |           | 36             |           | 44          |           |
| Accoun                                                      | C/R                               |                                                             |                              |           |               |           |               |           |                |           |             |           |
| #                                                           | Line                              | DESCRIPTION                                                 | Count >0                     |           | Count >0      |           | Count >0      |           | Count >0       |           | Count >0    |           |
| MAINTENANCE AND MINOR EQUIPMENT                             |                                   |                                                             |                              |           |               |           |               |           |                |           |             |           |
| 7320                                                        | 50                                | Plant Operations/Maintenance Supervisor                     | 84                           | 1.45      | 16            | 0.34      | 40            | 0.99      | 9              | 0.91      | 19          | 2.40      |
| 7330                                                        | 51                                | Plant Operations/Maintenance                                | 189                          | 2.55      | 75            | 2.01      | 71            | 1.51      | 11             | 1.65      | 32          | 3.73      |
| 7340                                                        | 52                                | Repairs & Maintenance                                       | 409                          | 6.75      | 156           | 8.97      | 175           | 6.89      | 35             | 5.88      | 43          | 5.82      |
| 7350                                                        | 53                                | Minor Equipment                                             | 250                          | 0.43      | 98            | 0.55      | 103           | 0.36      | 25             | 0.28      | 24          | 0.46      |
| 7400                                                        | 54                                | Leased Equipment                                            | 4                            | 0.10      | 1             | -         | -             | -         | -              | -         | 3           | 0.23      |
| 55                                                          |                                   | Total Maintenance And Minor Equipment                       |                              | 11.28     |               | 11.87     |               | 9.75      |                | 8.72      |             | 12.64     |
| PAYROLL TAXES,FRINGE BENEFITS AND STAFF DEVELOPMENT         |                                   |                                                             |                              |           |               |           |               |           |                |           |             |           |
| 7500                                                        | 56                                | Payroll Taxes - Ancillary /Support                          | 328                          | 1.67      | 126           | 0.89      | 137           | 1.02      | 25             | 1.82      | 40          | 2.47      |
| 7510                                                        | 57                                | Workers Compensation - Ancillary /Support                   | 321                          | 0.32      | 125           | 0.22      | 134           | 0.20      | 23             | 0.17      | 39          | 0.47      |
| 7520                                                        | 58                                | Employee Fringe Benefits - Ancillary /Support               | 347                          | 2.82      | 131           | 1.26      | 151           | 1.68      | 25             | 2.54      | 40          | 4.42      |
| 7525                                                        | 59                                | EAP Administrator - Ancillary /Support                      | -                            | -         | -             | -         | -             | -         | -              | -         | -           | -         |
| 7530                                                        | 60                                | Self Funded Program Administrator - Ancillary /Support      | -                            | -         | -             | -         | -             | -         | -              | -         | -           | -         |
| 7535                                                        | 61                                | Staff Development - Ancillary /Support                      | 180                          | 0.28      | 61            | 0.21      | 83            | 0.12      | 12             | 0.06      | 24          | 0.47      |
| 62                                                          |                                   | Total Payroll Tax, Fringe Benefits & Staff Dev.-Anc/Support |                              | 5.09      |               | 2.58      |               | 3.02      |                | 4.59      |             | 7.83      |
| 63                                                          |                                   | Total Reimbursable Ancillary / Support Cost                 |                              | 107.37    |               | 100.16    |               | 90.90     |                | 101.70    |             | 123.78    |
| SCHEDULE C<br>NON-REIMBURSABLE EXPENSES                     |                                   |                                                             |                              |           |               |           |               |           |                |           |             |           |
| 9705                                                        | 64                                | Legend Drugs                                                | 175                          | 0.28      | 53            | 0.05      | 83            | 0.17      | 17             | 0.21      | 22          | 0.48      |
| 9710                                                        | 65                                | Radiology                                                   | 4                            | -         | -             | -         | -             | -         | 2              | -         | 2           | -         |
| 9715                                                        | 66                                | Laborabry                                                   | 23                           | 0.01      | 8             | -         | 8             | -         | 1              | -         | 6           | 0.03      |
| 9720                                                        | 67                                | Oxygen                                                      | 16                           | 0.05      | -             | -         | 5             | -         | 2              | 0.02      | 9           | 0.12      |
| 9725                                                        | 68                                | Other Non-Reimbursable - Specify Below                      | 322                          | 6.77      | 135           | 5.80      | 129           | 2.37      | 23             | 11.81     | 35          | 9.37      |
| 9730                                                        | 69                                | Late Fees, Fines or Penalties                               | 19                           | 0.01      | 5             | -         | 7             | -         | 3              | 0.14      | 4           | -         |
| 9735                                                        | 70                                | Federal Income Tax                                          | 24                           | 0.33      | 12            | 0.47      | 11            | 0.76      | -              | -         | 1           | 0.01      |
| 9740                                                        | 71                                | State Income Tax                                            | 1                            | 0.01      | -             | -         | -             | -         | -              | -         | 1           | 0.02      |
| 9745                                                        | 72                                | Local Income Tax                                            | 36                           | 0.13      | 17            | 0.16      | 11            | 0.08      | -              | -         | 8           | 0.19      |
| 9750                                                        | 73                                | Insurance - Officers' Life                                  | 3                            | 0.03      | -             | -         | 3             | 0.10      | -              | -         | -           | -         |
| 9755                                                        | 74                                | Promotional Advertising & Marketing                         | 103                          | 0.18      | 42            | 0.18      | 38            | 0.18      | 5              | 0.45      | 18          | 0.12      |
| 9760                                                        | 75                                | Contributions & Donations                                   | 49                           | 1.26      | 20            | 0.02      | 22            | 0.04      | 2              | -         | 5           | 2.96      |
| 9765                                                        | 76                                | Bad Debt                                                    | 135                          | 0.43      | 73            | 1.29      | 42            | 0.22      | 4              | 0.03      | 16          | 0.29      |
| 9770                                                        | 77                                | Parenteral Nutritional Therapy                              | -                            | -         | -             | -         | -             | -         | -              | -         | -           | -         |
| 78                                                          |                                   | Total Non-Reimbursable Expenses                             |                              | 9.49      |               | 7.97      |               | 3.92      |                | 12.66     |             | 13.59     |
| 79                                                          |                                   | Total Ancillary /Support Cost                               |                              | 116.86    |               | 108.13    |               | 94.82     |                | 114.36    |             | 137.37    |
| SCHEDULED<br>CAPITAL COSTS                                  |                                   |                                                             |                              |           |               |           |               |           |                |           |             |           |
| 8010                                                        | 1                                 | Depreciation - Building                                     | 238                          | 4.56      | 79            | 4.15      | 108           | 3.41      | 24             | 2.93      | 27          | 5.90      |
| 8020                                                        | 2                                 | Amortization - Land Improvements                            | 149                          | 0.44      | 45            | 0.24      | 60            | 0.20      | 19             | 0.22      | 25          | 0.75      |
| 8030                                                        | 3                                 | Amortization - Leasehold Improvements                       | 176                          | 1.01      | 76            | 1.29      | 76            | 1.18      | 7              | 0.33      | 17          | 0.89      |
| 8040                                                        | 4                                 | Depreciation - Equipment                                    | 401                          | 2.34      | 156           | 1.94      | 171           | 1.75      | 32             | 1.84      | 42          | 3.05      |
| 8050                                                        | 5                                 | Depreciation - Transportation Equipment                     | 195                          | 1.22      | 65            | 1.58      | 87            | 1.45      | 15             | 0.92      | 28          | 0.96      |
| 8060                                                        | 6                                 | Lease And Rent- Building                                    | 217                          | 9.30      | 94            | 14.84     | 88            | 9.30      | 13             | 7.78      | 22          | 7.11      |
| 8065                                                        | 7                                 | Lease And Rent- Equipment                                   | 282                          | 1.33      | 111           | 1.89      | 128           | 0.96      | 13             | 1.29      | 30          | 1.37      |
| 8070                                                        | 8                                 | Interest Expense - Property, Plant, & Equipment             | 412                          | -         | 156           | -         | 176           | -         | 36             | -         | 44          | -         |
| 8071                                                        | 8                                 | Interest Expense - Property & Plant                         | 132                          | 1.39      | 49            | 2.75      | 70            | 1.65      | 4              | 0.15      | 9           | 0.84      |
| 8072                                                        | 9                                 | Interest Expense - Equipment                                | 63                           | 0.04      | 29            | 0.07      | 31            | 0.08      | 2              | -         | 1           | -         |
| 8080                                                        | 10                                | Amortization of Financing Costs                             | 51                           | 0.02      | 18            | 0.03      | 26            | 0.04      | 4              | 0.02      | 3           | 0.01      |
| 8090                                                        | 11                                | Home Office Costs - Capital                                 | 325                          | 2.02      | 137           | 3.16      | 137           | 2.59      | 22             | 2.77      | 29          | 0.94      |
| 12                                                          |                                   | Total Cost of Ownership Group A                             |                              | 23.67     |               | 31.94     |               | 22.61     |                | 18.25     |             | 21.82     |
| 8500                                                        | 13                                | Renovations                                                 | 42                           | 0.34      | 8             | 0.10      | 13            | 0.03      | 5              | 0.19      | 16          | 0.70      |
|                                                             |                                   | Grand Total Cost of Ownership                               |                              | 24.01     |               | 32.04     |               | 22.64     |                | 18.44     |             | 22.52     |
| SUMMARY                                                     |                                   |                                                             |                              |           |               |           |               |           |                |           |             |           |
| Schedule B-1                                                | Protected                         |                                                             |                              | 37.77     |               | 35.86     |               | 34.96     |                | 35.13     |             | 41.20     |
| Schedule B-2                                                | Direct                            |                                                             |                              | 288.75    |               | 290.45    |               | 265.56    |                | 273.07    |             | 308.00    |
| Schedule C                                                  | Ancillary /Support (Reimbursable) |                                                             |                              | 107.37    |               | 100.16    |               | 90.90     |                | 101.70    |             | 123.78    |
| Schedule D                                                  | Capital                           |                                                             |                              | 24.01     |               | 32.04     |               | 22.64     |                | 18.44     |             | 22.52     |
|                                                             | Total Medicaid Reimbursable Cost  |                                                             |                              | 457.90    |               | 458.51    |               | 414.06    |                | 428.34    |             | 495.50    |
| Schedule C                                                  | Medicaid Non-Reimbursable         |                                                             |                              | 9.49      |               | 7.97      |               | 3.92      |                | 12.66     |             | 13.59     |
|                                                             | Grand Total Cost                  |                                                             |                              | \$ 467.39 |               | \$ 466.48 |               | \$ 417.98 |                | \$ 441.00 |             | \$ 509.09 |