



Cost Comparison Report

Prepared Exclusively for: **Epitome Health & Rehab**

NYSHFA Facility-Group Cost Comparison Report

DATA SOURCE: 2007 RHCF-4 COST DATA
Focus Facility: Epitome Health & Rehab

Focus OpCert: 1212300N
Beds: 120
Days: 42,663
CMI: 1.21

Geographic Region: Adirondack WEF Region
Sponsorship: All Sponsorships
Bed Size: 080 to 160
Group CMI: 1.13

OpCert	Facility	Beds	Days	CMI
9500319N	EAGLE BRIDGE HOME	436	158,587	1.15
9500338N	ORANGE RESIDENTIAL HCC	202	70,129	1.25
9500342N	JAKE'S REHAB CENTER	264	94,608	1.33
9500345N	EVENING SUN HEALTH CENTER	520	184,385	1.50
9500347N	NORTHEAST INFIRMARY	397	138,851	1.07
9500350N	HAPPY TIMES HEALTH CARE	213	76,566	1.08
9500353N	PALISADES TECHNICAL HEALTH CTR	364	130,418	1.26
9500355N	KINDERHOOK HOME FOR COOL ELDERLY	816	292,931	1.27
9500358N	FIREFIGHTERS AND SOLDIERS NH	200	68,787	1.25
9500360N	EAST COOKIE HEALTH CENTER	200	66,151	1.01
9500361N	SMITH RESIDENTIAL HCF	515	181,074	1.18
9500364N	HOLY NAMES SPECIAL CARE	386	139,245	1.21
9500366N	ST. JOE'S RESIDENCE	348	126,244	1.15



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Data Source

2007 RHC-4

Total Cost Profile

Departmental Cost Summary
Adirondack WEF Region
080-160 Beds

03/06/2009

	Facility Cost / Day	Group Cost / Day	Count	Variance Cost / Day	Var. %
<u>Direct Cost Centers</u>					
13 Nursing Administration	6.32	11.65	13	-5.33	-45.8%
14 Activities Program	3.19	3.31	13	-0.12	-3.6%
21 Social Services	1.91	3.51	13	-1.60	-45.6%
22 Transportation	0.00	0.68	9	-0.68	-100.0%
39 Physical Therapy	5.76	5.02	13	0.74	14.7%
40 Occupational Therapy	3.31	2.91	13	0.40	13.7%
41 Speech/Hearing Therapy	0.01	0.95	12	-0.94	-98.9%
42 Pharmacy	3.67	7.17	13	-3.50	-48.8%
43 Central Service Supply	0.00	3.29	10	-3.29	-100.0%
51 Residential Health Care Fac.	65.72	84.20	5	-18.48	-21.9%
Total Direct	89.90	121.65	13	-31.75	-26.0%
<u>Indirect Cost Centers</u>					
4 Fiscal Services	5.60	6.71	13	-1.11	-16.5%
5 Administrative Services	19.44	29.87	13	-10.43	-34.9%
6 Plant Operation & Maint.	15.04	13.58	13	1.46	10.8%
7 Grounds	0.00	0.31	9	-0.31	-100.0%
8 Security	0.00	1.06	2	-1.06	-100.0%
9 Laundry and Linen	5.52	4.90	13	0.62	12.7%
10 Housekeeping	6.84	7.91	13	-1.07	-13.5%
11 Patient Food Service	18.20	22.40	13	-4.20	-18.8%
12 Cafeteria	0.00	1.92	9	-1.92	-100.0%
15 Non-phycsian Education	0.00	0.00		0.00	0.0%
16 Medical Education	0.00	0.00		0.00	0.0%
18 Housing	0.00	0.00		0.00	0.0%
19 Medical Records	2.86	1.21	9	1.65	136.4%
Total Indirect	73.50	87.36	13	-13.86	-15.8%
<u>Non-comparable Cost Centers</u>					
17 Medical Director's Office	0.41	1.00	13	-0.59	-59.0%
20 Utilization Review	0.00	2.02	1	-2.02	-100.0%
31 Laboratory Services	0.36	0.43	12	-0.07	-16.3%
32 Electrocardiology	0.00	0.07	1	-0.07	-100.0%
33 Electroencephalogy	0.00	0.00		0.00	0.0%
34 Radiology	0.28	0.21	11	0.07	33.3%
35 Inhalation Therapy	0.00	10.85	5	-10.85	-100.0%
36 Podiatry	0.00	0.02	4	-0.02	-100.0%
37 Dental	0.14	0.59	13	-0.45	-76.3%
38 Psychiatric	0.00	0.55	2	-0.55	-100.0%
44 Medical Staff Services	0.00	2.88	2	-2.88	-100.0%
45 Ancillary - Other A.	0.00	0.00	1	0.00	0.0%
46 Ancillary - Other B.	0.00	0.00		0.00	0.0%
47 Ancillary - Other C.	0.00	0.00		0.00	0.0%
Total Non-comparable	1.19	6.94	13	-5.75	-82.8%

Total Facilities in group 13 Your CMI 1.21 Group CMI 1.13



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Data Source

2007 RHCf-4

Total Cost Profile

Departmental Cost Summary
Adirondack WEF Region

03/06/2009

04 Fiscal Services
Indirect Cost Center

Epitome Health & Rehab	Facility Cost / Day	Group Cost / Day		Variance Cost / Day	Var. %
Salaries			Count		
Management & Supervision	1.32	1.57	11	-0.25	-15.9%
Technicians, Specialists	0.00	1.39	10	-1.39	
Registered Nurses	0.00	0.00		0.00	0.0%
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	0.00		0.00	0.0%
Clerical & Other Adminis.	1.87	1.78	11	0.09	5.1%
Environment, Hotel & Food Svc	0.00	0.00		0.00	0.0%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	3.19	4.00	11	-0.81	-20.3%
Physician Remuneration	0.00	0.00		0.00	0.0%
Employee Benefits	0.73	0.84	11	-0.11	-13.1%
Fees	1.24	1.25	12	-0.01	-0.8%
Supplies and Materials	0.00	0.05	11	-0.05	
Purchased & Contracted Service	0.34	0.97	11	-0.63	-64.9%
Depreciation, Leases & Rentals	0.00	0.11	13	-0.11	
Other Direct Expenses	0.10	0.26	11	-0.16	-61.5%
Assessments	0.00	0.00		0.00	0.0%
Transfers	0.00	0.00		0.00	0.0%
Total Expenses	5.60	6.71	13	-1.11	-16.5%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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Data Source

Total Cost Profile

03/06/2009

2007 RHCf-4

*Departmental Cost Summary
Adirondack WEF Region*

51 Residential Health Care Fac.
Direct Cost Center

	Facility Cost / Day	Group Cost / Day	Count	Variance Cost / Day	Var. %
Epitome Health & Rehab					
Salaries					
Management & Supervision	0.00	5.94	7	-5.94	
Technicians, Specialists	0.77	0.00		0.77	0.0%
Registered Nurses	2.06	7.89	13	-5.83	-73.9%
Licensed Practical Nurses	17.21	19.49	13	-2.28	-11.7%
Aides, Orderlies & Assistants	21.76	31.57	13	-9.81	-31.1%
Clerical & Other Adminis.	1.23	1.32	11	-0.09	-6.8%
Environment, Hotel & Food Svc	3.12	1.10	6	2.02	183.6%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	46.14	62.01	13	-15.87	-25.6%
Physician Remuneration	0.00	0.00		0.00	0.0%
Employee Benefits	14.54	14.01	13	0.53	3.8%
Fees	0.55	3.71	16	-3.16	-85.2%
Supplies and Materials	3.59	3.09	11	0.50	16.2%
Purchased & Contracted Service	0.09	2.01	10	-1.92	-95.5%
Depreciation, Leases & Rentals	0.26	0.75	10	-0.49	-65.3%
Other Direct Expenses	0.55	0.28	11	0.27	96.4%
Assessments	0.00	0.00		0.00	0.0%
Transfers	0.00	0.00		0.00	0.0%
Total Expenses	65.72	84.20	13	-18.48	-21.9%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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Total Cost Profile

Departmental Cost Summary
Adirondack WEF Region

03/06/2009

Direct Cost Centers

Epitome Health & Rehab	Facility Cost / Day	Group Cost / Day	Count	Variance Cost / Day	Var. %
Salaries					
Management & Supervision	6.11	10.35	13	-4.23	-40.9%
Technicians, Specialists	7.14	7.67	9	-0.52	-6.8%
Registered Nurses	2.06	9.60	13	-7.53	-78.4%
Licensed Practical Nurses	17.21	19.49	13	-2.27	-11.6%
Aides, Orderlies & Assistants	23.31	34.22	13	-10.90	-31.9%
Clerical & Other Adminis.	2.28	2.59	10	-0.31	-12.0%
Environment, Hotel & Food Svc	3.12	0.78	12	2.34	300.0%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	61.25	82.76	13	-21.50	-26.0%
Physician Remuneration	0.00	0.00		0.00	0.0%
Employee Benefits	18.88	18.51	13	0.37	2.0%
Fees	0.64	4.68	12	-4.03	-86.1%
Supplies and Materials	7.61	11.44	13	-3.82	-33.4%
Purchased & Contracted Service	0.39	2.99	13	-2.59	-86.6%
Depreciation, Leases & Rentals	0.46	0.79	11	-0.32	-40.5%
Other Direct Expenses	0.63	0.74	13	-0.10	-13.5%
Assessments	0.00	0.00		0.00	0.0%
Transfers	0.00	0.00		0.00	0.0%
Total Expenses	89.90	121.65	13	-31.74	-26.1%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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2007 RHCf-4

Total Cost Profile

*Departmental Cost Summary
Adirondack WEF Region*

03/06/2009

Indirect Cost Centers

	Facility Cost / Day	Group Cost / Day	Count	Variance Cost / Day	Var. %
Epitome Health & Rehab					
Salaries			Count		
Management & Supervision	5.55	8.57	13	-3.01	-35.1%
Technicians, Specialists	2.70	4.34	10	-1.63	-37.6%
Registered Nurses	0.00	0.00		0.00	0.0%
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	0.00		0.00	0.0%
Clerical & Other Adminis.	4.01	3.87	13	0.14	3.6%
Environment, Hotel & Food Svc	12.31	15.00	12	-2.68	-17.9%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	24.57	30.51	13	-5.93	-19.4%
Physician Remuneration	0.00	0.00		0.00	0.0%
Employee Benefits	7.59	6.72	13	0.87	12.9%
Fees	2.37	4.93	13	-2.55	-51.7%
Supplies and Materials	8.46	10.68	13	-2.21	-20.7%
Purchased & Contracted Service	6.73	9.26	13	-2.52	-27.2%
Depreciation, Leases & Rentals	0.35	0.48	11	-0.12	-25.0%
Other Direct Expenses	23.39	20.07	13	3.32	16.5%
Assessments	0.00	10.37	10	-10.37	
Transfers	0.00	0.00		0.00	0.0%
Total Expenses	73.50	87.36	13	-13.85	-15.9%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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Total Cost Profile

Departmental Cost Summary
Adirondack WEF Region

03/06/2009

Non-comparable Cost Centers

Epitome Health & Rehab	Facility Cost / Day	Group Cost / Day	Count	Variance Cost / Day	Var. %
Salaries					
Management & Supervision	0.00	1.53	6	-1.53	
Technicians, Specialists	0.00	4.11	6	-4.11	
Registered Nurses	0.00	1.75	2	-1.75	
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	12.44	1	-12.44	
Clerical & Other Adminis.	0.00	0.16	4	-0.16	
Environment, Hotel & Food Svc	0.00	0.00		0.00	0.0%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	0.00	3.59	3	-3.59	
Physician Remuneration	0.40	2.41	11	-2.00	-83.0%
Employee Benefits	0.00	0.69	14	-0.69	
Fees	0.13	0.96	10	-0.82	-85.4%
Supplies and Materials	0.00	0.95	9	-0.95	
Purchased & Contracted Service	0.64	1.16	11	-0.51	-44.0%
Depreciation, Leases & Rentals	0.00	0.76	5	-0.76	
Other Direct Expenses	0.00	0.34	10	-0.34	
Assessments	0.00	0.00		0.00	0.0%
Transfers	0.00	0.00		0.00	0.0%
Total Expenses	1.18	6.95	13	-5.76	-82.9%
Total Facilities in group 13	Your CMI 1.21	Group CMI 1.13			



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Data Source

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Salary Profile

Departmental Salary Analysis
Adirondack WEF Region

03/06/2009

	Facility Salaries /Hours Paid	Group Salaries /Hours Paid		Variance Salaries /Hours Paid	Var. %
<u>Direct Cost Centers</u>					
13 Nursing Administration	26.85	27.08	13	-0.23	-0.8%
14 Activities Program	11.18	13.24	13	-2.06	-15.6%
21 Social Services	15.04	20.82	13	-5.78	-27.8%
22 Transportation	0.00	12.81	8	-12.81	-100.0%
39 Physical Therapy	21.79	23.20	12	-1.41	-6.1%
40 Occupational Therapy	26.26	22.66	10	3.60	15.9%
41 Speech/Hearing Therapy	0.00	28.42	6	-28.42	-100.0%
42 Pharmacy	0.00	20.90	1	-20.90	-100.0%
43 Central Service Supply	0.00	13.57	6	-13.57	-100.0%
51 Residential Health Care Fac.	0.00	0.00		0.00	0.0%
Total Direct	20.14	22.07	13	-1.93	-8.7%
<u>Indirect Cost Centers</u>					
4 Fiscal Services	20.38	21.47	11	-1.09	-5.1%
5 Administrative Services	19.24	29.56	13	-10.32	-34.9%
6 Plant Operation & Maint.	13.59	15.71	12	-2.12	-13.5%
7 Grounds	0.00	12.12	1	-12.12	-100.0%
8 Security	0.00	11.44	1	-11.44	-100.0%
9 Laundry and Linen	11.01	11.18	12	-0.17	-1.5%
10 Housekeeping	8.62	10.55	11	-1.93	-18.3%
11 Patient Food Service	9.67	11.99	12	-2.32	-19.3%
12 Cafeteria	0.00	11.70	9	-11.70	-100.0%
15 Non-physician Education	0.00	0.00		0.00	0.0%
16 Medical Education	0.00	0.00		0.00	0.0%
18 Housing	0.00	0.00		0.00	0.0%
19 Medical Records	12.75	16.08	13	-3.33	-20.7%
Total Indirect	11.57	14.65	13	-3.08	-21.0%
<u>Non-comparable Cost Centers</u>					
17 Medical Director's Office	0.00	56.25	4	-56.25	-100.0%
20 Utilization Review	0.00	28.02	9	-28.02	-100.0%
31 Laboratory Services	0.00	0.00		0.00	0.0%
32 Electrocardiology	0.00	0.00		0.00	0.0%
33 Electroencephalogy	0.00	0.00		0.00	0.0%
34 Radiology	0.00	0.00		0.00	0.0%
35 Inhalation Therapy	0.00	30.40	2	-30.40	-100.0%
36 Podiatry	0.00	0.00		0.00	0.0%
37 Dental	0.00	0.00		0.00	0.0%
38 Psychiatric	0.00	0.00		0.00	0.0%
44 Medical Staff Services	0.00	37.16	3	-37.16	-100.0%
45 Ancillary - Other A.	0.00	0.00		0.00	0.0%
46 Ancillary - Other B.	0.00	0.00		0.00	0.0%
47 Ancillary - Other C.	0.00	0.00		0.00	0.0%
Total Non-comparable	0.00	30.18	13	-30.18	-100.0%

Total Facilities in group 13 Your CMI 1.21 Group CMI 1.13



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Data Source

2007 RHCF-4

Salary Profile

*Departmental Salary Analysis
Adirondack WEF Region*

03/06/2009

Epitome Health & Rehab

04 Fiscal Services
Indirect Cost Center

	Facility Salaries /Hours Paid	Group Salaries /Hours Paid	Count	Variance Salaries /Hours Paid	Var. %
Management & Supervision	26.57	31.65	11	-5.08	-16.1%
Technicians, Specialists, etc.	0.00	22.92	10	-22.92	
Registered Nurses	0.00	0.00		0.00	0.0%
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	0.00		0.00	0.0%
Clerical, Other Administrative	17.50	16.42	11	1.08	6.6%
Environment, Hotel & Food Svc.	0.00	0.00		0.00	0.0%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	20.38	21.47	11	-1.09	-5.1%
Total Facilities in group	11	Your CMI	1.21	Group CMI	1.13



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2007 RHCF-4

Salary Profile

Departmental Salary Analysis
Adirondack WEF Region

03/06/2009

Epitome Health & Rehab

Summary of Salaries in All
Direct Cost Centers

	Facility Salaries /Hours Paid	Group Salaries /Hours Paid	Count	Variance Salaries /Hours Paid	Var. %
Management & Supervision	23.28	28.85	13	-5.57	-19.3%
Technicians, Specialists, etc.	28.27	22.71	9	5.56	24.4%
Registered Nurses	0.00	28.70	10	-28.70	
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	63.59	13.49	12	50.10	371.3%
Clerical, Other Administrative	24.68	14.98	10	9.70	64.7%
Environment, Hotel & Food Svc.	0.00	11.67	6	-11.67	
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	81.63	22.07	13	59.56	269.8%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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Salary Profile

Departmental Salary Analysis
Adirondack WEF Region

03/06/2009

Epitome Health & Rehab

Summary of Salaries in All
Indirect Cost Centers

	Facility Salaries /Hours Paid	Group Salaries /Hours Paid	Count	Variance Salaries /Hours Paid	Var. %
Management & Supervision	22.60	32.33	13	-9.73	-30.1%
Technicians, Specialists, etc.	13.13	19.05	10	-5.92	-31.0%
Registered Nurses	0.00	0.00		0.00	0.0%
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	0.00		0.00	0.0%
Clerical, Other Administrative	13.27	15.17	13	-1.90	-12.5%
Environment, Hotel & Food Svc.	8.97	10.46	12	-1.49	-14.2%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	11.56	14.65	13	-3.09	-21.0%
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



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Salary Profile

*Departmental Salary Analysis
Adirondack WEF Region*

03/06/2009

Epitome Health & Rehab

Summary of Salaries in All
Non-comparable Cost Centers

	Facility Salaries /Hours Paid	Group Salaries /Hours Paid	Count	Variance Salaries /Hours Paid	Var. %
Management & Supervision	0.00	31.01	6	-31.01	
Technicians, Specialists, etc.	0.00	31.17	6	-31.17	
Registered Nurses	0.00	33.23	2	-33.23	
Licensed Practical Nurses	0.00	0.00		0.00	0.0%
Aides, Orderlies & Assistants	0.00	28.76	1	-28.76	
Clerical, Other Administrative	0.00	16.12	4	-16.12	
Environment, Hotel & Food Svc.	0.00	0.00		0.00	0.0%
Interns, Residents & Fellows	0.00	0.00		0.00	0.0%
Total Salaries	0.00	30.17	14	-30.17	
Total Facilities in group	14	Your CMI	1.21	Group CMI	1.13



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2007 RHCF-4

Expense Profile

By *Natural Classification*
Adirondack WEF Region

03/06/2009

	Facility Cost / Day	Group		Variance	
		Cost / Day	Count	Cost / Day	Var. %
Epitome Health & Rehab					
SALARIES AND WAGES					
Management and Supervision	11.67	19.29	13	-7.62	-39.5%
Technicians, Specialists,..	9.85	12.81	10	-2.96	-23.1%
Registered Nurses	2.06	9.71	13	-7.65	-78.8%
Licensed Practical Nurses	17.21	19.49	13	-2.28	-11.7%
Aides, Orderlies & Assistants	23.32	34.77	13	-11.45	-32.9%
Clerical & Other Adminis.	6.29	6.16	13	0.13	2.1%
Environment, Hotel, Food Svc.	15.43	15.47	12	-0.04	-.3%
Interns, Residents and Fellows	0.00	0.00		0.00	.0%
Total Salaries & Wages	85.83	115.37	13	-29.54	-25.6%



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Expense Profile

By *Natural Classification*
Adirondack WEF Region

03/06/2009

Epitome Health & Rehab	Facility Cost / Day	Group		Variance	
		Cost / Day	Count	Cost / Day	Var. %
FEES					
Adminis. Fees, Long Term Debt	0.00	0.76	1	-0.76	%
Therapists & Other (Nonphys.)	0.16	2.39	6	-2.23	-93.3%
Consulting & Management Svcs.	1.71	1.89	10	-0.18	-9.5%
Legal Services	0.09	0.92	9	-0.83	-90.2%
Auditing Services	1.20	0.90	11	0.30	33.3%
Registered Nurses	0.00	1.11	6	-1.11	%
Licensed Practical Nurses	0.00	3.24	9	-3.24	%
Private Duty Nurses	0.00	14.73	1	-14.73	%
Other Fees: (Specify)	0.00	3.54	9	-3.54	%
Total Fees	3.16	9.86	13	-6.70	-68.0%



Cost Comparison Report

Prepared Exclusively for: **Epitome Health & Rehab**

Data Source

2007 RHCF-4

Staffing Profile

Hours Paid Per Bed

03/06/2009

4 Fiscal Services
Indirect Cost Center

Epitome Health & Rehab	Facility Hrspd / Bed	Group Hrspd / Bed	Variance Hrspd / Bed	Var. %
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Hours Paid Categories

Count

Management & Supervision	17.7	17.0	11	0.7	4.1%
Technicians, Specialists	0.0	17.2	12	-17.2	-100.0%
Registered Nurses	0.0	0.0		0.0	0.0%
Licensed Practical Nurses	0.0	0.0		0.0	0.0%
Aides, Orderlies & Assistants	0.0	0.0		0.0	0.0%
Clerical & Other Adminis.	38.0	37.2	11	0.8	2.2%
Environment, Hotel & Food Svc	0.0	0.0		0.0	0.0%
Interns, Residents & Fellows	0.0	0.0		0.0	0.0%
Total	55.7	69.1		-13.4	-19.4%

Total Facilities in group 11 Your CMI 1.21 Group CMI 1.13



Cost Comparison Report

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Data Source

2007 RHCF-4

Staffing Profile

Hours Paid Per Bed

03/06/2009

Direct Cost Centers

Epitome Health & Rehab	Facility	Group	Variance	
	Hrspd / Bed	Hrspd / Bed	Hrspd / Bed	Var. %
Hours Paid Categories			Count	
Management & Supervision	93.4	99.0	13	-5.6 -5.7%
Technicians, Specialists	89.9	116.5	9	-26.6 -22.8%
Registered Nurses	0.0	42.8	10	-42.8 -100.0%
Licensed Practical Nurses	0.0	0.0		0.0 0.0%
Aides, Orderlies & Assistants	50.7	69.5	12	-18.8 -27.1%
Clerical & Other Adminis.	32.8	40.6	10	-7.8 -19.2%
Environment, Hotel & Food Svc	0.0	13.8	6	-13.8 -100.0%
Interns, Residents & Fellows	0.0	0.0		0.0 0.0%
Total	266.8	322.6	13	-55.8 -17.3%
Total Facilities in group	13	Your CMI	1.21	Group CMI 1.13



Cost Comparison Report

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Data Source

2007 RHCF-4

Staffing Profile

Hours Paid Per Bed

03/06/2009

Indirect Cost Centers

Epitome Health & Rehab	Facility Hrspd / Bed	Group Hrspd / Bed	Variance Hrspd / Bed	Var. %
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Hours Paid Categories

Count

Management & Supervision	87.3	91.0	13	-3.7	-4.1%
Technicians, Specialists	73.1	78.5	10	-5.4	-6.9%
Registered Nurses	0.0	0.0		0.0	0.0%
Licensed Practical Nurses	0.0	0.0		0.0	0.0%
Aides, Orderlies & Assistants	0.0	0.0		0.0	0.0%
Clerical & Other Adminis.	107.4	87.6	13	19.8	22.6%
Environment, Hotel & Food Svc	487.7	490.9	12	-3.2	-0.7%
Interns, Residents & Fellows	0.0	0.0		0.0	0.0%
Total	755.5	714.8	13	40.7	5.7%

Total Facilities in group 13 Your CMI 1.21 Group CMI 1.13



Cost Comparison Report

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Data Source

2007 RHCF-4

Staffing Profile

Hours Paid Per Bed

03/06/2009

Non-comparable Cost Centers

Epitome Health & Rehab	Facility Hrspd / Bed	Group Hrspd / Bed	Variance Hrspd / Bed	Var. %
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Hours Paid Categories

Count

Management & Supervision	0.0	16.7	6	-16.7	-100.0%
Technicians, Specialists	0.0	43.5	6	-43.5	-100.0%
Registered Nurses	0.0	17.5	2	-17.5	-100.0%
Licensed Practical Nurses	0.0	0.0		0.0	0.0%
Aides, Orderlies & Assistants	0.0	139.6	1	-139.6	-100.0%
Clerical & Other Adminis.	0.0	3.4	4	-3.4	-100.0%
Environment, Hotel & Food Svc	0.0	0.0		0.0	0.0%
Interns, Residents & Fellows	0.0	0.0		0.0	0.0%
Total	0.0	40.3	6	-40.3	-100.0%

Total Facilities in group 6 Your CMI 1.21 Group CMI 1.13



Cost Comparison Report

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Data Source

2007 RHCF-4

Statistical Profile

Using Standard Units of Measure
Adirondack WEF Region

03/06/2009

06 Plant Operation & Maint.

Department Statistic: Net Square Feet

Labor Statistic : Full Time Equivalent (FTE)

	Salaries / Statistic	Total Cost / Statistic	Statistic Per Bed	Statistic Per FTE
Epitome Health & Rehab	1.55	10.22	523.4	18,204.3
Comparison Group	1.80	9.13	510.6	17,348.5
Variance Amount	0.25	1.09	12.8	855.8
Variance Percent	-13.9%	11.9%	2.5%	4.9%

Total Facilities in group 13 Your CMI 1.21 Group CMI 1.13



Cost Comparison Report

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Data Source

2007 RHCF-4

Statistical Profile

Using Standard Units of Measure
Adirondack WEF Region

03/06/2009

14 Activities Program

Department Statistic: Participants in Prg.
Labor Statistic : Full Time Equivalent (FTE)

	Salaries / Statistic	Total Cost / Statistic	Statistic Per Bed	Statistic Per FTE
Epitome Health & Rehab	1.62	2.50	453.3	13,633.6
Comparison Group	2.56	3.46	327.9	10,285.7
Variance Amount	0.94	0.96	125.4	3,347.9
Variance Percent	-36.7%	-27.7%	38.2%	32.5%

Total Facilities in group 13 Your CMI 1.21 Group CMI 1.13



Cost Comparison Report

Prepared Exclusively for: **Epitome Health & Rehab**

Data Source

2007 RHC-4

Census Profile

*Discharges by Primary Payer
Adirondack WEF Region*

03/06/2009

Epitome Health & Rehab

& Nursing Ctr I

	--Your Facility--		---Comparison Group---		
	Total		Total	Count	Variance
Private Pay Discharges	0	0.0%	0	0.0%	%
Medicaid Discharges	0	0.0%	0	0.0%	%
Medicare Discharges	0	0.0%	0	0.0%	%
Blue Cross Discharges	0	0.0%	0	0.0%	%
VA Discharges	0	0.0%	0	0.0%	%
Other Discharges	0	0.0%	0	0.0%	%
Total Discharges	0	0.0%	0	0.0%	
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13



Cost Comparison Report

Prepared Exclusively for: **Epitome Health & Rehab**

Data Source

2007 RHC-4

Census Profile

*New Admissions by Primary Payer
Adirondack WEF Region*

03/06/2009

Epitome Health & Rehab

& Nursing Ctr I

	--Your Facility--		---Comparison Group---			
	Total		Total	Count	Variance	
Medicare/Private Adms.	49	31.6%	2,214	57.5%	12	-25.9%
Medicare/Medicaid Adms.	42	27.1%	609	15.8%	12	11.3%
Private/Other Adms.	30	19.4%	800	20.8%	12	-1.4%
Medicaid Adms.	28	18.1%	227	5.9%	13	12.2%
VA Adms.	6	3.9%	3	0.1%	3	3.8%
Total New Admissions	155	100.0%	3,853	100.0%	13	
Total Facilities in group	13	Your CMI	1.21	Group CMI	1.13	