EXPENSE QUESTIONNAIRE
NATIONAL NURSING HOME SURVEY

Section A - AUTHORIZATION

I hereby authorize _______ of _______
(Accountant's name) (Accountant's address)
(Accountant's telephone number)

to list for the most recently completed fiscal year the following financial data for this facility:

(Date) (Signature) (Date)

Section B - INSTRUCTIONS

PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE YOU BEGIN TO ANSWER THE EXPENSE QUESTIONNAIRE.

The definitions booklet highlights the substance of each cost grouping, as well as related groupings of expense to be excluded from specific cost definitions. Since the intent of this questionnaire is to obtain information that is comparable among facilities, it is important that you read each of the definitions before answering the questions to which they apply.

The cost categories in the questionnaire are aimed at the total cost of care for patients. To capture all costs incident to providing health care in a home, those services and supplies specifically purchased for use by patients should also be included in the relevant cost categories.

Since the financial data requested in this questionnaire are to be used with other survey information, it is necessary to provide data which have comparable time periods. Therefore, please give the financial data for the most recently completed fiscal year (calendar year or other 12 month period) and specify that time period in Section C on page 2 of this questionnaire. If for some reason, the twelve months of data are not available, specify in Section C the time period to which the data apply. The data may be reported on either a cash or accrual basis as long as there is consistency in the system applied throughout the entire period under report.

In general, it is essential that all recorded expenses incurred by the facility be included in the expense categories. Excluded from costs, however, are any losses sustained in the sale or disposition of fixed assets and other extraordinary losses not related to the current cost of providing health care.

AFFILIATED FACILITIES: If a nursing home is an affiliate of another facility, such as a retirement facility, the records on only the nursing home units should be used in this survey. Where the records of a home are part of the total accounting system, allocation techniques may be required to identify certain of the costs such as payroll, rent, supplies, and insurance. This is acceptable providing a sound basis is established for the allocation.
Section C – FISCAL YEAR

PLEASE LIST THE DATES OF THE FACILITY'S MOST RECENTLY COMPLETED FISCAL YEAR IN
THE BOXES PROVIDED AND SUPPLY THE REQUESTED FINANCIAL DATA FOR THAT TIME
PERIOD BELOW AND ON THE FOLLOWING PAGES.

<table>
<thead>
<tr>
<th>Month</th>
<th>Year</th>
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<tbody>
<tr>
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TO

Section D – ACCOUNTING SYSTEM

IF YOUR ACCOUNTING SYSTEM DOES NOT GENERATE COST ITEMS AS CATEGORIZED BELOW
AND ON THE FOLLOWING PAGES, PLEASE USE YOUR BEST ESTIMATE OF ALLOCATIONS
AMONG THE LINE ITEMS.

ACCOUNTANT, PLEASE ROUND AMOUNTS TO THE NEAREST WHOLE DOLLAR.

Section E – EXPENSES AND REVENUES

**EXPENSES**

(Please refer to Definition Booklet)

<table>
<thead>
<tr>
<th>DOLLAR</th>
<th>AMOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If none, please enter &quot;0&quot;.</td>
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</tbody>
</table>

1. **Payroll Expense** (Do not include contract services):

   a. **Wages and Salaries** (gross amount including employees' vacation and
      sick pay, taxes, etc.):

      (1) **Nursing staff payroll expense** (include RN's, LPN's, LVN's,
          sides, orderlies, student nurses, and other nursing staff)  
          1a. (1)

      (2) **Physicians, other professionals and semi-professionals**
          payroll expense (include only those employees who provide
          health care services)  
          1a. (2)

      (3) **Dental staff payroll expense** (including dentists, dental
          hygienists and other dental staff)  
          1a. (3)

      (4) **All other staff payroll expense** (all employees not listed in (1),
          (2), and (3), i.e. those not providing health care services)  
          1a. (4)

      (5) **Subtotal of wages and salaries** (add lines 1a(1), 1a(2), 1a(3),
          and 1a(4))  
          1a. (5)

   b. **Payroll Taxes and Fringe Benefits** (employer share of payroll taxes,
      state unemployment, group health and life insurance, and all other payroll
      and non-payroll benefits paid by employer)  
      1b.

   c. **Total Payroll Expenses** (add lines 1a(5) and 1b)  
      1c.

2. **Health Care Services purchased from outside sources:**

   a. **Nursing Services**  
      2a.

   b. **Dental Services**  
      2b.

   c. **Mental Health Care Services** (Psychiatrists and other mental health
      care services)  
      2c.

   d. **Other Health Care Services** (Physicians, Therapists, Laboratory
      services, and other services that provide health care)  
      2d.

   e. **Total expenses of Health Care Services purchased from
      Outside Sources** (add lines 2a, 2b, 2c and 2d)  
      2e.

3. **Equipment Rent**  
   3.

4. **Insurance** (include professional public liability and other insurance)  
   4.

5. **Taxes and licenses** (include franchise tax)  
   5.

6. **Interest and Financing Charges**  
   6.

7. **Rent on Building and Land**  
   7.

8. **Amortization of Leasehold Improvements**  
   8.

9. **Depreciation Charges** (Buildings and Equipment)  
   9.

10. **Food and other dietary items** (include cost of services purchased from
    outside sources.)  
    10.

11. **Drug Expenses** (include cost of drugs purchased for patients and sold
    directly to them)  
    11.
### Section E - EXPENSES AND REVENUES

#### EXPENSES
(Please refer to Definition Booklet)

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>DOLLAR AMOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Supplies and Equipment (include cost of supplies and equipment purchased for patients and sold directly to them)</td>
<td>12</td>
</tr>
<tr>
<td>13. Purchased Maintenance of buildings, grounds and equipment</td>
<td>13</td>
</tr>
<tr>
<td>14. Purchased Laundry and Linen services</td>
<td>14</td>
</tr>
<tr>
<td>15. Utilities (telephone, gas, water and electricity)</td>
<td>15</td>
</tr>
<tr>
<td>16. Other and Miscellaneous Expense (include dues, subscriptions, travel, automobile, advertising, other services not included elsewhere, medical and non-medical fees, unclassified). See Section F below.</td>
<td>16</td>
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<tr>
<td>17. TOTAL EXPENSES (add expense category line items 1c, 2a and 3 through 16)</td>
<td>17</td>
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#### REVENUES

18. Total Revenue:

A. Patient Care Revenues (include all public and private payments for routine and ancillary health care services.)

<table>
<thead>
<tr>
<th></th>
<th>AMOUNT</th>
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<tbody>
<tr>
<td>(1) Public Payments</td>
<td></td>
</tr>
<tr>
<td>a. Medicaid</td>
<td>18A. (1a)</td>
</tr>
<tr>
<td>b. Medicare</td>
<td>18A. (1b)</td>
</tr>
<tr>
<td>c. All Other Public Payments - Specify</td>
<td>18A. (1c)</td>
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<tr>
<td>(2) Private Payments</td>
<td>18A. (2)</td>
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B. Non-patient Revenues (include all sources of non-patient revenues such as contributions for general operating purposes, payment for services not directly related to patient care, interest, dividends and capital gains.)

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C. TOTAL REVENUES (add subtotal 18A and subtotal 18B)

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### Section F - OTHER AND MISCELLANEOUS EXPENSES

If Other and Miscellaneous Expense (item 16) comprise 10 percent or more of the total expenses (item 17), please give details below of major amounts which constitute 20 percent or more of item 16.

<table>
<thead>
<tr>
<th>Description</th>
<th>AMOUNT</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>1.</td>
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<tr>
<td></td>
<td>2.</td>
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<td></td>
<td>3.</td>
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### PLEASE CHECK THE ADDITION OF ALL SUBTOTALS AND TOTALS

### Section G - RESPONDENT

For the purposes of following up on any difficulties encountered in the analysis of this information, please record your name, phone number, your title (accountant, administrator, etc.), and the date you completed this questionnaire.

Name __________________________ Phone Number (______) - ______________________

TITLE __________________________ COMPLETION DATE ________________________

THANK YOU FOR YOUR TIME AND COOPERATION IN FILLING OUT THIS QUESTIONNAIRE. PLEASE RETURN ONLY THE QUESTIONNAIRE IN THE ENCLOSED POSTAGE PAID ENVELOPE. YOU MAY THROW AWAY THE DEFINITION BOOKLET.