

Review of Children Residential Treatment Services

Provider Cost Report Analysis

prepared for:

Maine Department of Health and Human Services

prepared by:

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Wages for Direct Care Staff

All Providers							
Hourly Wages							
Provider	Count	Reported Hours	Average	Average	Median	Wghtd	Wghtd
			w/ otl.	w/o otl.		Avg. ¹	Avg. ¹
						w/ otl.	w/o otl.
Total Count of Providers		7					
Psychiatrist	1	298	\$102.50	\$102.50	\$102.50	\$102.50	\$102.50
Psychologist	0	0					
Licensed Clinical Social Worker (LCSW)	5	35,383	\$26.58	\$26.58	\$26.33	\$26.76	\$26.76
Licensed Master Social Worker (LMSW)	4	21,429	\$23.37	\$23.37	\$20.97	\$22.75	\$22.75
Licensed Social Worker (LSW)	0	0					
Licensed Clinical Professional Counselor	5	14,419	\$24.96	\$24.96	\$24.64	\$23.29	\$23.29
Licensed Professional Counselor	0	0					
Licensed Practical Nurse	0	0					
Registered Nurse	4	11,058	\$25.43	\$25.43	\$26.34	\$25.09	\$25.09
Psychiatric Nurse	1	590	\$70.76	\$70.76	\$70.76	\$70.76	\$70.76
Certified Nursing Assistant	1	9,553	\$19.46	\$19.46	\$19.46	\$19.46	\$19.46
Licensed Alcohol and Drug Counselor	0	0					
Behavioral Health Professional	2	30,092	\$16.73	\$16.73	\$16.73	\$17.16	\$17.16
Board Certified Behavior Analyst (BCBA)	1	2,162	\$20.37	\$20.37	\$20.37	\$20.37	\$20.37
Board Certified Assistant Behavior Analyst (BCaB)	0	0					
Registered Behavior Technician (RBT)	0	0					
Other Qualified Mental Health Professional	6	1,113,269	\$14.54	\$14.96	\$14.80	\$14.99	\$15.09

¹Weighted averages are weighted using reported direct care hours

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Benefits and Payroll Taxes for Direct Care Staff

	Provider Count	All Providers				
		Average w/ otl.	Average w/o otl.	Median	Wghtd Avg. ¹ w/ otl.	Wghtd Avg. ¹ w/o otl.
Total Count of Providers	7					
Payroll Taxes (percent of annual wages)	7	7.5%	7.3%	7.5%	7.2%	7.1%
Workers' Compensation (per \$100 wages)	7	\$2.37	\$2.11	\$2.05	\$2.16	\$2.12
Health Insurance (dollars per employee per month)	6	\$264	\$264	\$231	\$260	\$260
Dental & Life Insurance (dollars per employee per month)	6	\$11	\$9	\$11	\$12	\$12
Retirement (percent of annual wages)	5	1.1%	1.1%	1.0%	0.9%	0.9%
Other Benefits (dollars per employee per month)	3	\$13	\$9	\$10	\$11	\$11
Calculated Benefits Rate (percent of annual wages)	7	20.6%	20.6%	20.3%	20.3%	20.3%

¹Weighted averages are weighted using reported total direct care wages

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Facility Occupancy

	Provider Count	Average Occupancy Rate	Weighted Average Occupancy Rate¹
Across All Providers	7	83%	74%

¹Weighted averages are weighted using licensed beds

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Direct and Indirect Expenses

<i>Summary Data</i>	Indirect	Direct
Median Rate	9.6%	17.7%
Weighted Average Rate	15.2%	18.6%
Revenues	\$51,608,006	\$51,608,006

Detail by Expenditure Category

Wages	\$4,351,358	\$5,455,634
Payroll Taxes and Benefits:	\$935,344	\$1,100,901
Subtotal - Staffing Costs	\$5,286,702	\$6,556,536
Benefits Rate	17.7%	16.8%
Consultants	\$120,823	\$307,235
Rent ¹	\$26,387	\$91,911
Mortgage Interest ¹	\$46,873	\$79,334
Utilities ¹	\$49,932	\$85,670
Heat ¹	\$17,892	\$45,153
Maintenance ¹	\$268,808	\$300,349
Fire Insurance	\$5,327	\$55,166
Liability Insurance	\$32,936	\$209,967
Auto Insurance	\$13,113	\$108,487
Depreciation	\$201,660	\$231,395
Telephone	\$59,368	\$229,893
Travel	\$91,227	\$541,628
Materials/Supplies	\$175,645	\$224,942
Equipment	\$34,645	\$163,724
Staff Recruitment	\$13,679	\$93,046
Training	\$12,130	\$104,169
Other	\$1,392,758	\$163,470
Subtotal - Other Operating Costs	\$2,563,202	\$3,035,536
Grand Total	\$7,849,904	\$9,592,072
PNMI Service Tax		\$2,776,581
PNMI Service Tax as Percent of Revenues		5.4%

¹Expenses attributable to client room and board have been removed. Allocation is based on percentage of admin. space as reported in the provider survey

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Cost per Day

	All Providers					
	Provider Count	Average w/ otl.	Average w/o otl.	Median	Wghtd Avg. ¹ w/ otl.	Wghtd Avg. ¹ w/o otl.
	Total Count of Providers	7				

Detail by Major Cost Categories

Direct Personnel	7	\$303.85	\$303.85	\$308.04	\$329.01	\$329.01
Direct - Other	7	\$64.69	\$57.54	\$62.52	\$73.10	\$59.46
Indirect	7	\$73.16	\$57.54	\$48.07	\$80.96	\$69.32
Program Expenses before PNMI Service Tax (sub-total)	7	\$441.70	\$441.70	\$414.60	\$483.07	\$483.07
PNMI Service Tax	7	\$27.67	\$26.05	\$26.18	\$28.64	\$25.20
Total Program Expenses	7	\$469.36	\$469.36	\$439.22	\$511.71	\$511.71

¹Weighted averages are weighted using reported total resident days

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Room and Board Cost per Filled Bed per Day

	All Providers						
	Provider Count	Reported Costs	Average ²	Average ²	Median ₂	Wghtd Avg. ^{1,2}	Wghtd Avg. ^{1,2}
			w/ otl.	w/o otl.		w/ otl.	w/o otl.
Total Count of Providers	7						
Rent	5	\$186,376	\$3.69	\$3.69	\$2.52	\$2.27	\$2.27
Mortgage Interest	3	\$213,490	\$2.92	\$2.92	\$1.88	\$3.19	\$3.19
Utilities	6	\$305,819	\$3.85	\$3.85	\$3.84	\$3.64	\$3.64
Heat	4	\$95,020	\$2.28	\$2.28	\$2.01	\$1.66	\$1.66
Maintenance	6	\$1,070,977	\$8.48	\$5.67	\$6.35	\$12.74	\$7.99
Depreciation	5	\$776,304	\$6.93	\$6.93	\$4.02	\$9.47	\$9.47
Materials/Supplies	4	\$330,821	\$4.06	\$4.06	\$3.81	\$4.22	\$4.22
Food	7	\$1,132,374	\$10.97	\$10.97	\$10.45	\$11.67	\$11.67
Client Activities	6	\$246,669	\$2.08	\$1.52	\$1.75	\$2.64	\$1.70
Total Costs	7	\$4,357,851	\$35.78	\$28.09	\$33.57	\$44.93	\$30.28

¹Weighted averages are weighted using reported filled beds

²Per day costs are based on filled beds