

Review of Substance Use Disorder Treatment Facility 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 w/ otl.	Average w/o otl.	Median	Wghtd Avg. ¹ w/ otl.	Wghtd Avg. ¹ w/o otl.

Total Count of Providers	7					
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All Services

Personal Care Staff	7	109,344	\$14.76	\$14.76	\$13.90	\$14.53	\$14.53
Licensed Alcohol and Drug Counselor	6	18,079	\$21.11	\$21.11	\$21.23	\$18.67	\$18.67
Certified Alcohol Drug Counselor	5	19,885	\$16.13	\$16.13	\$16.32	\$16.12	\$16.12
Licensed Master Social Worker	2	13,544	\$21.87	\$21.87	\$21.87	\$21.89	\$21.89
Licensed Clinical Social Worker	5	4,628	\$23.62	\$23.62	\$23.08	\$25.04	\$25.04
Licensed Clinical Professional Counselor	2	1,747	\$20.04	\$20.04	\$20.04	\$21.83	\$21.83
Registered Nurse	3	18,816	\$30.79	\$30.79	\$29.54	\$26.70	\$26.70
Licensed Practical Nurse	2	1,543	\$19.93	\$19.93	\$19.93	\$22.65	\$22.65
Certified Nursing Assistant	1	10,416	\$16.28	\$16.28	\$16.28	\$16.28	\$16.28
Physician	1	12	\$149.16	\$149.16	\$149.16	\$149.16	\$149.16
Physician's Assistant	1	112	\$61.77	\$61.77	\$61.77	\$61.77	\$61.77
Clinical Consultant	1	116	\$20.76	\$20.76	\$20.76	\$20.76	\$20.76
Other	0	0					
Total - Across All Qualifications	7	198,242	\$16.57	\$16.57	\$16.77	\$16.92	\$16.92

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				Wghtd Avg. ¹ w/ otl.	Wghtd Avg. ¹ w/o otl.
		Average w/ otl.	Average w/o otl.	Median			
Total Count of Providers	7						
Payroll Taxes (percent of annual wages)	7	7.7%	7.7%	7.7%	7.8%	7.8%	
Workers' Compensation (per \$100 wages)	7	\$1.69	\$1.53	\$1.60	\$1.61	\$1.46	
Health Insurance (dollars per month)	7	\$335	\$295	\$298	\$309	\$284	
Dental & Life Insurance (dollars per month)	4	\$30	\$30	\$33	\$34	\$34	
Retirement (percent of annual wages)	6	1.3%	1.3%	1.2%	1.2%	1.2%	
Other Benefits (dollars per month)	2	\$11	\$11	\$11	\$13	\$13	
Calculated Benefits Rate (percent of annual wages)	7	22.5%	22.5%	21.5%	21.4%	21.4%	

¹Weighted averages are weighted using reported direct care hours

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Facility Occupancy

Facility Type	Provider Count¹	Average Occupancy Rate	Weighted Average Occupancy Rate²
Adolescent Residential Rehabilitation	1	65%	65%
Detoxification	2	76%	75%
Extended Care	1	75%	75%
Halfway House	1	89%	89%
Residential Rehabilitation Type I	2	70%	71%
Across All Providers	6	74%	74%

¹Residential Rehabilitation Type I service excludes one provider that reported 236 percent occupancy rate

²Weighted averages are weighted using licensed beds

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Direct and Indirect Expenses

<i>Summary Data</i>	Indirect	Direct
Median Rate	14.8%	25.2%
Weighted Average Rate	14.9%	31.0%
Revenues	\$12,995,492	\$12,995,492

Detail by Expenditure Category

Wages	\$897,245	\$1,144,431
Payroll Taxes and Benefits:	\$163,599	\$238,929
Subtotal - Staffing Costs	\$1,060,845	\$1,383,360
Benefits Rate	15.4%	17.3%
Consultants	\$36,505	\$177,811
Rent	\$54,538	\$306,474
Mortgage Interest	\$0	\$87,089
Utilities	\$7,803	\$149,557
Heat	\$2,498	\$94,738
Maintenance	\$44,339	\$230,072
Fire Insurance	\$5,849	\$13,757
Liability Insurance	\$22,015	\$56,127
Auto Insurance	\$1,012	\$13,743
Depreciation	\$6,882	\$241,059
Telephone	\$6,305	\$64,066
Travel	\$16,508	\$121,824
Materials/Supplies	\$48,232	\$291,244
Equipment	\$11,434	\$213,416
Staff Recruitment	\$2,729	\$41,987
Training	\$6,638	\$81,183
Other	\$599,028	\$462,835
Subtotal - Other Operating Costs	\$872,316	\$2,646,981
Grand Total	\$1,933,161	\$4,030,340
PNMI Service Tax		\$400,149
PNMI Service Tax as Percent of Revenues		3.1%
Client Activities		\$20,828

Costs associated with room and board have not yet been removed from the analysis

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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	
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Detail by Major Cost Categories

Direct Personnel	7	\$149.27	\$149.27	\$142.35	\$136.82	\$136.82
Direct - Other	7	\$52.25	\$40.15	\$41.01	\$49.97	\$38.16
Indirect	7	\$33.41	\$33.41	\$37.11	\$32.58	\$32.58
Program Expenses before PNMI Service Tax	7	\$234.93	\$234.93	\$207.73	\$219.38	\$219.38
PNMI Service Tax	7	\$7.80	\$7.80	\$7.71	\$6.74	\$6.74
Total Program Expenses	7	\$242.73	\$242.73	\$221.68	\$226.12	\$226.12

¹Weighted averages are weighted using reported total resident days