

Financial Benchmarking Tool

ONTARIO
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ASSOCIATION

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Background

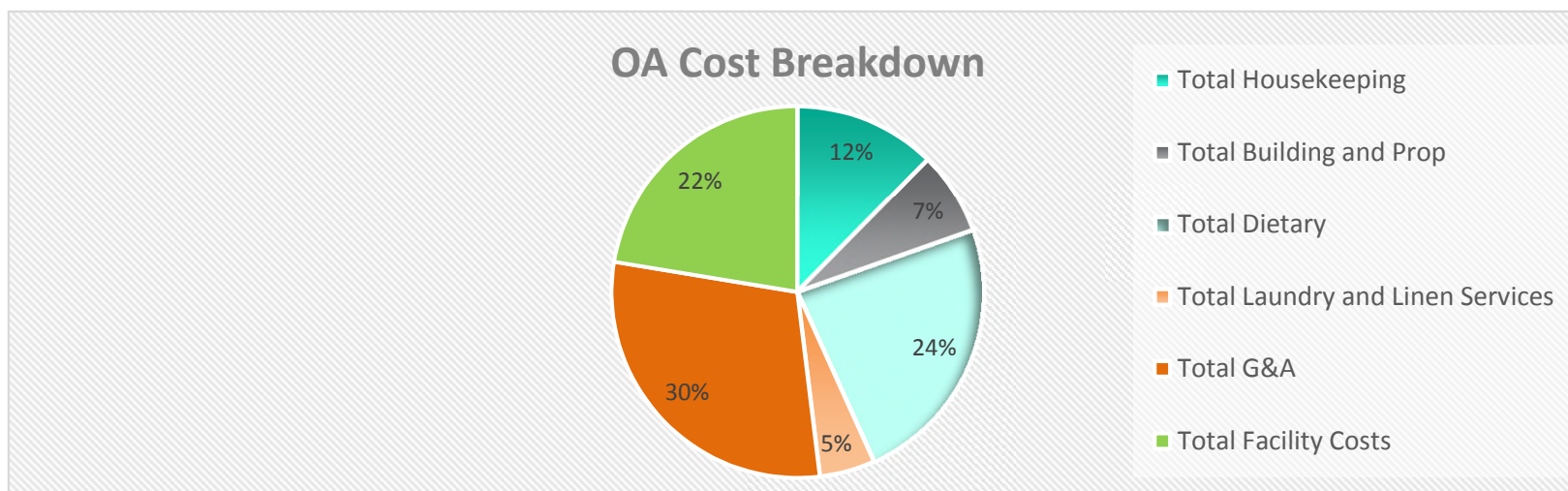
- The Association started the Benchmarking Project in 2013 using Member's Financial Annual Reports
- With this information, the Association generates the home-level benchmarking reports as part of member services

Financial Benchmarking Report

- The objective of the report is to provide financial information to member homes that allows them to compare their expenses to a group of homes with similar characteristics:
 - home size
 - chain vs. independents
 - structural class
- Based on member's feedback, the report was modified:
 - CMI Adjusted NPC expenses
 - Comparable group: chain vs independents
- About 308 Homes (~75% of membership) initially provided the information for 2014

Financial Benchmarking Report – Example

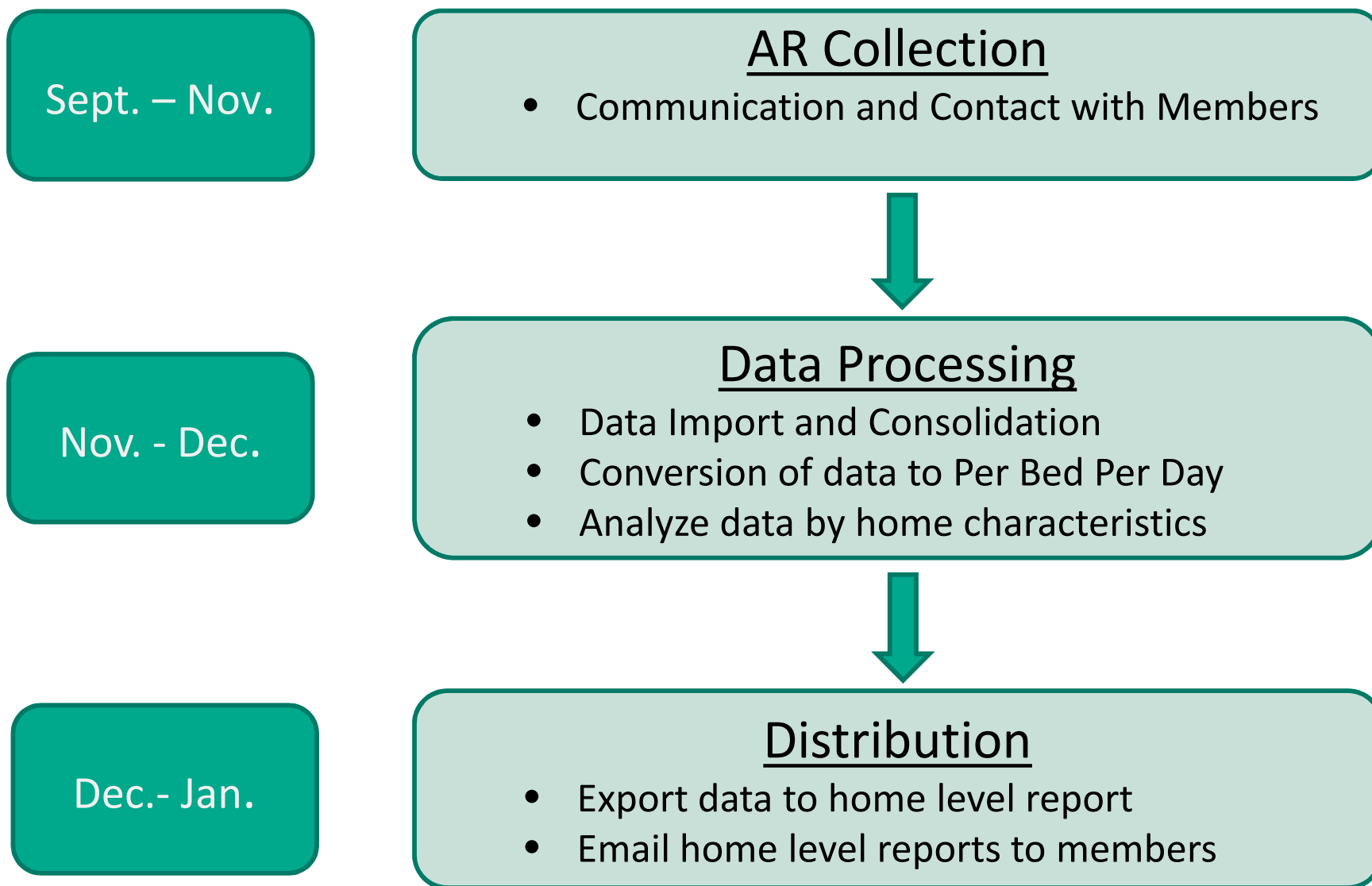
		Comparators							
		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample	
		Home 1	Home 1	Medium	B/C	B/C Medium	Standalone	All	Quintile
	Number of Homes	1	1	121	183	73	47	308	
	Total Beds	115	115	12,209	20,331	6,991	5,316	38,377	
OA- Build/Property	Salaries	\$ 0.91	\$ 0.88	\$ 1.20	\$ 1.27	\$ 1.33	\$ 1.41	\$ 1.21	Low
OA- Build/Property	Employee Benefits	\$ 0.35	\$ 0.29	\$ 0.26	\$ 0.27	\$ 0.29	\$ 0.31	\$ 0.26	Medium
OA- Build/Property	Purchased Services	\$ 3.40	\$ 3.04	\$ 1.08	\$ 0.86	\$ 0.98	\$ 1.28	\$ 0.89	V. High
OA- Build/Property	Supplies	\$ 0.61	\$ 0.47	\$ 0.27	\$ 0.29	\$ 0.32	\$ 0.47	\$ 0.28	V. High
OA- Build/Property	Equip.- New	\$ 0.01	\$ 0.01	\$ 0.12	\$ 0.10	\$ 0.11	\$ 0.12	\$ 0.09	V. Low
OA- Build/Property	Equip.- Replacement	\$ -	\$ -	\$ 0.10	\$ 0.17	\$ 0.08	\$ 0.09	\$ 0.15	V. Low
OA- Build/Property	Equip.- Leasing	\$ -	\$ -	\$ 0.02	\$ 0.03	\$ 0.03	\$ 0.08	\$ 0.03	V. Low
OA- Build/Property	Equip.- Maint.	\$ -	\$ -	\$ 0.65	\$ 0.62	\$ 0.76	\$ 0.98	\$ 0.55	V. Low
OA- Build/Property	Building & Property- Maint.	\$ 0.05	\$ -	\$ 1.88	\$ 1.56	\$ 1.64	\$ 1.55	\$ 1.74	V. Low
OA- Build/Property	Education & Training	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.01	\$ 0.00	V. Low
OA- Build/Property	Attendance Costs	\$ -	\$ -	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	V. Low
OA- Build/Property	Other	\$ 0.25	\$ 0.20	\$ 0.11	\$ 0.06	\$ 0.09	\$ 0.08	\$ 0.07	V. High
OA- Build/Property	Expenditures Recoveries	\$ -	\$ -	-\$ 0.01	-\$ 0.02	-\$ 0.01	-\$ 0.07	-\$ 0.02	V. Low
OA- Build/Property	Total Building and Prop	\$ 5.58	\$ 4.89	\$ 5.70	\$ 5.20	\$ 5.62	\$ 6.32	\$ 5.28	High



Financial Benchmarking Report

- Some benefits/advantages include:
 - Identifying areas of high costs and finding potential savings
 - Understanding the home's cost breakdown on their operations by envelopes (i.e. % on staffing)
 - Ability to manage costs within each envelope by comparing year-to-year changes
 - Reports are in Excel format so that homes can conduct further analysis and are customizable based on the home's needs
 - Homes do not have to prepare any additional data
 - Each home receives only their data and each comparator grouping must contain at least 30 homes

Benchmarking Report- Process Map



Operator Experiences

- Heritage Nursing Home, Jordan Glick
- OMNI Health Care, Pat McCarthy
- Responsive Health Management, Enzo Cuttini

Using the Financial Benchmarking Tool

Benchmarking Report Analysis: Identifying Home's Cost Per Diem

		Comparators							
		2014	2013	Home Size: Small (1-64) Medium (65-128) Large (128+)	Class Type	Size and Class Type	Operator Type (Standalone/ Multiple)	All Homes in Sample	Quintile
		Home 1	Home 1	Medium	B/C	B/C Medium	Standalone	All	All
	Number of Homes	1	1	121	183	73	47	308	
	Total Beds	120	120	12,209	20,331	6,991	5,200	38,377	
NPC- Direct Care	Salaries	\$ 69.10	\$ 67.20	\$ 70.64	\$ 69.27	\$ 70.73	\$ 73.52	\$ 70.00	Medium
NPC- Direct Care	Employee Benefits	\$ 14.34	\$ 14.15	\$ 15.71	\$ 15.37	\$ 15.92	\$ 15.44	\$ 15.14	High
NPC- Direct Care	Purchased Services	\$ 2.30	\$ 4.40	\$ 0.73	\$ 0.73	\$ 0.85	\$ 0.71	\$ 0.64	V. High
NPC- Direct Care	NPC - Direct Care	\$ 85.74	\$ 85.75	\$ 87.08	\$ 85.36	\$ 87.50	\$ 89.67	\$ 85.78	High

Benchmarking Report Analysis: Comparing Against Peers

		Comparators							
		2014	2013	Home Size: Small (1-64) Medium (65-128) Large (128+)	Class Type	Size and Class Type	Operator Type (Standalone/ Multiple)	All Homes in Sample	Quintile
		Home 1	Home 1	Medium	B/C	B/C Medium	Standalone	All	All
	Number of Homes	1	1	121	183	73	47	308	
	Total Beds	120	120	12,209	20,331	6,991	5,200	38,377	
NPC- Direct Care	Salaries	\$ 69.10	\$ 67.20	\$ 70.64	\$ 69.27	\$ 70.73	\$ 73.52	\$ 70.00	Medium
NPC- Direct Care	Employee Benefits	\$ 14.34	\$ 14.15	\$ 15.71	\$ 15.37	\$ 15.92	\$ 15.44	\$ 15.14	High
NPC- Direct Care	Purchased Services	\$ 2.30	\$ 4.40	\$ 0.73	\$ 0.73	\$ 0.85	\$ 0.71	\$ 0.64	V. High
NPC- Direct Care	NPC - Direct Care	\$ 85.74	\$ 85.75	\$ 87.08	\$ 85.36	\$ 87.50	\$ 89.67	\$ 85.78	High

Benchmarking Report Analysis: Identifying Areas of High/Low Costs

		Comparators							
		2014	2013	Home Size: Small (1-64) Medium (65-128) Large (128+)	Class Type	Size and Class Type	Operator Type (Standalone/ Multiple)	All Homes in Sample	Quintile
		Home 1	Home 1	Medium	B/C	B/C Medium	Standalone	All	All
	Number of Homes	1	1	121	183	73	47	308	
	Total Beds	120	120	12,209	20,331	6,991	5,200	38,377	
NPC- Direct Care	Salaries	\$ 69.10	\$ 67.20	\$ 70.64	\$ 69.27	\$ 70.73	\$ 73.52	\$ 70.00	Medium
NPC- Direct Care	Employee Benefits	\$ 14.34	\$ 14.15	\$ 15.71	\$ 15.37	\$ 15.92	\$ 15.44	\$ 15.14	High
NPC- Direct Care	Purchased Services	\$ 2.30	\$ 4.40	\$ 0.73	\$ 0.73	\$ 0.85	\$ 0.71	\$ 0.64	V. High
NPC- Direct Care	NPC - Direct Care	\$ 85.74	\$ 85.75	\$ 87.08	\$ 85.36	\$ 87.50	\$ 89.67	\$ 85.78	High

Benchmarking Report Analysis: Quantiles

- The quantile shows where your home's per diem is against all the homes in the sample.
- The home's \$ per diem cost is labelled into one of these 5 groups:

V. Low	The home's \$ cost per diem is at the lowest 20% of the sample.
Low	The home's \$ cost per diem is between 20% to 40% of the sample.
Medium	The home's \$ cost per diem is between 40% to 60% of the sample.
High	The home's \$ cost per diem is between 60% to 80% of the sample.
V. High	The home's \$ cost per diem is between 80% to 100% of the sample.

Benchmarking Report Analysis: Finding Cost Differences

		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample	Quintile
		Home 2	Home 2	Medium	B/C	B/C Medium	Multiple	All	All
	Number of Homes	1	1	121	183	73	261	308	
	Total Beds	80	80	12,209	20,331	6,991	33,061	38,377	
OA- Housekeeping	Total Housekeeping	\$ 7.65	\$ 7.40	\$ 6.79	\$ 6.21	\$ 6.57	\$ 6.29	\$ 6.53	V. High
OA- Build/Property	Total Building and Prop	\$ 6.40	\$ 5.90	\$ 5.70	\$ 5.20	\$ 5.62	\$ 5.09	\$ 5.28	V. High
OA- Dietary	Total Dietary	\$ 14.40	\$ 14.30	\$ 14.87	\$ 15.09	\$ 15.36	\$ 14.33	\$ 14.61	Medium
OA- Laundry/Linen	Total Laundry&Linen	\$ 2.80	\$ 2.80	\$ 2.73	\$ 2.91	\$ 2.82	\$ 2.65	\$ 2.74	High
OA- G&A	Total G&A	\$ 11.30	\$ 10.00	\$ 10.86	\$ 10.29	\$ 11.33	\$ 9.37	\$ 10.04	High
	Total Costs	\$ 42.55	\$ 40.40	\$ 40.95	\$ 39.69	\$ 41.70	\$ 37.73	\$ 39.20	
OA- Facility Costs	Utilities	\$ 3.60	\$ 3.35	\$ 4.93	\$ 4.45	\$ 4.40	\$ 4.88	\$ 4.95	V. Low
OA- Facility Costs	Insurance	\$ 0.42	\$ 0.30	\$ 0.57	\$ 0.53	\$ 0.55	\$ 0.49	\$ 0.52	Medium
OA- Facility Costs	Communications	\$ 0.21	\$ 0.19	\$ 0.43	\$ 0.35	\$ 0.35	\$ 0.42	\$ 0.42	Low
OA- Facility Costs	Municipal Property Tax	\$ 3.60	\$ 3.43	\$ 5.11	\$ 4.07	\$ 4.20	\$ 5.46	\$ 5.07	Low
OA- Facility Costs	Rent	\$ -	\$ -	\$ 4.08	\$ 5.17	\$ 3.14	\$ 4.87	\$ 4.61	V. Low
OA- Facility Costs	Mortgage Interest	\$ 10.75	\$ 10.97	\$ 4.04	\$ 2.23	\$ 3.19	\$ 4.01	\$ 3.93	V. High
OA- Facility Costs	Interest on Line of Credit	\$ -	\$ -	\$ 0.02	\$ 0.05	\$ 0.03	\$ 0.03	\$ 0.03	V. Low
OA- Facility Costs	Other Interest	\$ -	\$ -	\$ 0.59	\$ 0.31	\$ 0.20	\$ 0.92	\$ 0.84	V. Low
OA- Facility Costs	Amortization/Depreciation	\$ 8.85	\$ 8.87	\$ 4.64	\$ 4.07	\$ 4.12	\$ 5.44	\$ 5.46	V. High
OA- Facility Costs	Other	\$ -	\$ -	\$ 0.15	\$ 0.10	\$ 0.17	\$ 0.09	\$ 0.09	V. Low
OA- Facility Costs	Expenditures Recoveries	\$ -	\$ -	-\$0.01	-\$ 0.21	-\$ 0.01	-\$ 0.03	-\$ 0.18	V. Low
OA- Facility Costs	Total Facility Costs	\$ 27.43	\$ 27.11	\$ 24.55	\$ 21.13	\$ 20.51	\$ 26.57	\$ 25.76	High
OA	Total OA Costs	\$ 69.98	\$ 67.51	\$ 65.50	\$ 60.81	\$ 62.01	\$ 64.30	\$ 64.96	High
OA	Indmissible Costs	\$ 19.70	\$ 19.85	\$ 9.29	\$ 6.67	\$ 7.55	\$ 10.40	\$ 10.27	V. High
OA	Net OA Costs	\$ 50.28	\$ 47.66	\$ 56.21	\$ 54.15	\$ 54.47	\$ 53.90	\$ 54.68	Medium

Benchmarking Report Analysis: Labour Expense

		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample	Quintile
		Home 4	Home 4	Large	B/C	B/C Large	Multiple	All	All
	Number of Homes	1	1	128	200	54	282	331	
	Total Beds	236	236	23,540	21,713	10,431	35,201	40,672	
Housekeeping	Salaries	\$ 5.25	\$5.10	\$ 3.88	\$ 4.19	\$ 4.22	\$ 3.73	\$ 3.93	High
Housekeeping	Employee Benefits	\$ 1.10	\$1.17	\$ 0.88	\$ 0.96	\$ 0.95	\$ 0.84	\$ 0.89	High
	Housekeeping Labour	\$ 6.35	\$6.27	\$ 4.76	\$ 5.14	\$ 5.17	\$ 4.57	\$ 4.82	
Build/Property	Salaries	\$ 1.64	\$1.49	\$ 1.17	\$ 1.28	\$ 1.13	\$ 1.18	\$ 1.21	High
Build/Property	Employee Benefits	\$ 0.33	\$0.30	\$ 0.26	\$ 0.27	\$ 0.25	\$ 0.25	\$ 0.26	High
	Build/Property Labour	\$ 1.97	\$1.79	\$ 1.43	\$ 1.55	\$ 1.37	\$ 1.43	\$ 1.47	
Dietary	Salaries	\$ 11.36	\$ 11.37	\$ 8.95	\$ 11.40	\$ 10.52	\$ 9.58	\$ 9.89	Medium
Dietary	Employee Benefits	\$ 2.49	\$2.61	\$ 1.85	\$ 2.50	\$ 2.26	\$ 2.05	\$ 2.11	High
	Dietary Labour	\$ 13.84	\$ 13.98	\$ 10.80	\$ 13.90	\$ 12.79	\$ 11.63	\$ 12.00	
Laundry/Linen	Salaries	\$ 2.21	\$2.50	\$ 1.35	\$ 1.93	\$ 1.66	\$ 1.59	\$ 1.62	High
Laundry/Linen	Employee Benefits	\$ 0.52	\$0.62	\$ 0.27	\$ 0.42	\$ 0.36	\$ 0.34	\$ 0.35	V. High
	Laundry/Linen Labour	\$ 2.73	\$3.12	\$ 1.62	\$ 2.35	\$ 2.02	\$ 1.93	\$ 1.96	
G&A	Salaries	\$ 3.15	\$3.30	\$ 3.14	\$ 3.92	\$ 2.86	\$ 3.55	\$ 3.83	Medium
G&A	Employee Benefits	\$ 0.64	\$0.56	\$ 0.43	\$ 0.60	\$ 0.31	\$ 0.51	\$ 0.59	Medium
	G&A Labour	\$ 3.79	\$3.86	\$ 3.56	\$ 4.52	\$ 3.18	\$ 4.06	\$ 4.42	
	Total Labour	\$ 28.69	\$29.02	\$ 22.17	\$27.47	\$ 24.53	\$ 23.63	\$ 24.67	

Benchmarking Report Analysis: Labour Expense

		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample	Quintile
		Home 4	Home 4	Large	B/C	B/C Large	Multiple	All	All
	Number of Homes	1	1	128	200	54	282	331	
	Total Beds	236	236	23,540	21,713	10,431	35,201	40,672	
Housekeeping	Salaries	\$ 5.25	\$5.10	\$3.88	\$4.19	\$ 4.22	\$ 3.73	\$ 3.93	High
Housekeeping	Employee Benefits	\$ 1.10	\$1.17	\$0.88	\$0.96	\$ 0.95	\$ 0.84	\$ 0.89	High
Housekeeping	Purchased Services	\$ -	\$ -	\$1.44	\$0.48	\$ 0.82	\$ 1.18	\$ 1.12	V. Low
	Housekeeping Labour	\$ 6.35	\$6.27	\$6.20	\$5.62	\$ 5.99	\$ 5.75	\$ 5.94	
Build/Property	Salaries	\$1.64	\$1.49	\$1.17	\$1.28	\$ 1.13	\$ 1.18	\$ 1.21	High
Build/Property	Employee Benefits	\$0.33	\$0.30	\$0.26	\$0.27	\$ 0.25	\$ 0.25	\$ 0.26	High
Build/Property	Purchased Services	-\$0.01	\$ -	\$0.63	\$0.82	\$ 0.55	\$ 0.79	\$ 0.86	V. Low
	Build/Property Labour	\$ 1.96	\$1.79	\$2.06	\$2.37	\$ 1.93	\$ 2.22	\$ 2.33	
Dietary	Salaries	\$ 11.36	\$ 11.37	\$8.95	\$ 11.40	\$ 10.52	\$ 9.58	\$ 9.89	Medium
Dietary	Employee Benefits	\$ 2.49	\$ 2.61	\$1.85	\$2.50	\$ 2.26	\$ 2.05	\$ 2.11	High
Dietary	Purchased Services	\$ -	\$ -	\$2.36	\$0.49	\$ 0.77	\$ 2.05	\$ 1.91	V. Low
	Dietary Labour	\$ 13.84	\$ 13.98	\$ 13.16	\$ 14.40	\$ 13.56	\$ 13.68	\$ 13.91	
Laundry/Linen	Salaries	\$ 2.21	\$2.50	\$1.35	\$1.93	\$ 1.66	\$ 1.59	\$ 1.62	High
Laundry/Linen	Employee Benefits	\$ 0.52	\$0.62	\$0.27	\$0.42	\$ 0.36	\$ 0.34	\$ 0.35	V. High
Laundry/Linen	Purchased Services	\$ -	\$ -	\$0.47	\$0.20	\$ 0.17	\$ 0.37	\$ 0.39	V. Low
	Laundry/Linen Labour	\$ 2.73	\$3.12	\$2.09	\$2.55	\$ 2.19	\$ 2.31	\$ 2.36	
G&A	Salaries	\$ 3.15	\$3.30	\$3.14	\$3.92	\$ 2.86	\$ 3.55	\$ 3.83	Medium
G&A	Employee Benefits	\$ 0.64	\$0.56	\$0.43	\$0.60	\$ 0.31	\$ 0.51	\$ 0.59	Medium
G&A	Purchased Services	\$ -	\$ -	\$0.45	\$0.24	\$ 0.31	\$ 0.26	\$ 0.32	V. Low
	G&A Labour	\$ 3.79	\$3.86	\$4.01	\$4.76	\$ 3.49	\$ 4.32	\$ 4.74	
OA	Total OA Labour	\$ 28.68	\$ 29.02	\$ 27.52	\$ 29.70	\$ 27.16	\$ 28.28	\$ 29.28	

Benchmarking Report Analysis: Labour Expense

		2014	2013	Home Size:	Class Type	Size and Class Type	Operator Type	All Homes in Sample	Quintile
		Home 5	Home 5	Small	B/C	B/C Small	Multiple	All	All
	Number of Homes	1	1	64	183	57	261	308	
	Total Beds	58	58	3,596	20,331	3,156	33,061	38,377	
Housekeeping	Salaries	\$ 4.44	\$ 4.76	\$ 3.56	\$ 4.17	\$ 3.61	\$ 3.66	\$ 3.89	Medium
Housekeeping	Employee Benefits	\$ 1.21	\$ 1.07	\$ 0.81	\$ 0.96	\$ 0.86	\$ 0.84	\$ 0.88	V. High
Housekeeping	Purchased Services	\$ -	\$ -	\$ 0.72	\$ 0.52	\$ 0.47	\$ 1.25	\$ 1.19	V. Low
	Housekeeping Labour	\$ 5.65	\$ 5.83	\$ 5.09	\$5.65	\$4.94	\$5.75	\$ 5.96	
Laundry/Linen	Salaries	\$ 1.98	\$ 1.86	\$ 2.11	\$ 1.88	\$ 2.25	\$ 1.55	\$ 1.59	High
Laundry/Linen	Employee Benefits	\$ 0.40	\$ 0.39	\$ 0.47	\$ 0.41	\$ 0.51	\$ 0.33	\$ 0.34	High
Laundry/Linen	Purchased Services	\$ -	\$ -	\$ 0.23	\$ 0.21	\$ 0.18	\$ 0.39	\$ 0.40	V. Low
	Laundry/Linen Labour	\$ 2.38	\$ 2.25	\$ 2.81	\$2.51	\$2.94	\$2.27	\$ 2.33	
	Housekeeping and Laundry/Linen labour	\$ 8.03	\$ 8.09	\$ 7.91	\$8.16	\$7.88	\$8.02	\$ 8.29	

Benchmarking Report Analysis: Labour Expense

		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample	Quintile
		Home 6	Home 6	Medium	B/C	B/C Medium	Multiple	All	All
	Number of Homes	1	1	131	200	82	282	331	
	Total Beds	96	96	13,162	21,713	7,816	35,201	40,672	
Housekeeping	Salaries	\$ 5.66	\$ 5.63	\$ 4.15	\$ 4.19	\$ 4.59	\$ 3.73	\$ 3.93	V. High
Housekeeping	Employee Benefits	\$ 1.31	\$ 1.23	\$ 0.94	\$ 0.96	\$ 1.05	\$ 0.84	\$ 0.89	V. High
Housekeeping	Purchased Services	\$ -	\$ -	\$ 1.08	\$ 0.48	\$ 0.30	\$ 1.18	\$ 1.12	V. Low
	Housekeeping Labour	\$ 6.97	\$ 6.86	\$ 6.16	\$ 5.62	\$ 5.94	\$ 5.75	\$ 5.94	
Build/Property	Salaries	\$ 0.27	\$ 0.24	\$ 1.21	\$ 1.28	\$ 1.35	\$ 1.18	\$ 1.21	Low
Build/Property	Employee Benefits	\$ 0.04	\$ 0.03	\$ 0.26	\$ 0.27	\$ 0.29	\$ 0.25	\$ 0.26	Low
Build/Property	Purchased Services	\$ -	\$ -	\$ 1.02	\$ 0.82	\$ 0.89	\$ 0.79	\$ 0.86	V. Low
	Building/Property Labour	\$ 0.31	\$ 0.27	\$ 2.50	\$ 2.37	\$ 2.53	\$ 2.22	\$ 2.33	
Dietary	Salaries	\$ 11.96	\$ 12.22	\$ 10.14	\$ 11.40	\$ 11.84	\$ 9.58	\$ 9.89	High
Dietary	Employee Benefits	\$ 2.50	\$ 2.38	\$ 2.20	\$ 2.50	\$ 2.61	\$ 2.05	\$ 2.11	High
Dietary	Purchased Services	\$ -	\$ 0.05	\$ 1.80	\$ 0.49	\$ 0.16	\$ 2.05	\$ 1.91	V. Low
	Dietary Labour	\$ 14.45	\$ 14.64	\$ 14.15	\$ 14.40	\$ 14.62	\$ 13.68	\$ 13.91	
Laundry/Linen	Salaries	\$ 2.45	\$ 2.48	\$ 1.57	\$ 1.93	\$ 1.80	\$ 1.59	\$ 1.62	V. High
Laundry/Linen	Employee Benefits	\$ 0.50	\$ 0.50	\$ 0.34	\$ 0.42	\$ 0.39	\$ 0.34	\$ 0.35	High
Laundry/Linen	Purchased Services	\$ -	\$ -	\$ 0.42	\$ 0.20	\$ 0.24	\$ 0.37	\$ 0.39	V. Low
	Laundry/Linen Labour	\$ 2.95	\$ 2.97	\$ 2.33	\$ 2.55	\$ 2.43	\$ 2.31	\$ 2.36	
G&A	Salaries	\$ 2.72	\$ 3.68	\$ 4.22	\$ 3.92	\$ 4.21	\$ 3.55	\$ 3.83	Low
G&A	Employee Benefits	\$ 0.30	\$ 1.10	\$ 0.68	\$ 0.60	\$ 0.67	\$ 0.51	\$ 0.59	V. Low
G&A	Purchased Services	\$ -	\$ -	\$ 0.23	\$ 0.24	\$ 0.17	\$ 0.26	\$ 0.32	V. Low
	G&A Labour	\$ 3.02	\$ 4.79	\$ 5.13	\$ 4.76	\$ 5.06	\$ 4.32	\$ 4.74	
	Total OA Labour	\$ 27.71	\$ 29.53	\$ 30.26	\$ 29.70	\$ 30.58	\$ 28.28	\$ 29.28	

Benchmarking Report Analysis: Supplies and Equipment

		Comparators						
		2014	2013	Home Size	Class Type	Size and Class Type	Operator Type	All Homes in Sample
		Home 1	Home 1	Medium	B/C	B/C Medium	Standalone	All
	Number of Homes	1	1	121	183	73	47	308
	Total Beds	115	115	12,209	20,331	6,991	5,316	38,377
NPC - Adm	Medical/Nursing Supplies	\$ 0.39	\$ 0.42	\$ 2.22	\$ 2.37	\$ 2.26	\$ 2.26	\$ 2.35
NPC - Adm	Equip. - New	\$ 1.55	\$ 1.42	\$ 0.70	\$ 0.82	\$ 0.78	\$ 0.45	\$ 0.77
NPC - Adm	Equip. - Replacements	\$ -	\$ -	\$ 0.11	\$ 0.18	\$ 0.08	\$ 0.24	\$ 0.16
NPC - Adm	Equip. - Leasing	\$ -	\$ -	\$ 0.07	\$ 0.05	\$ 0.07	\$ 0.05	\$ 0.05
NPC - Adm	Equip. - Maintenance	\$ 0.61	\$ 0.51	\$ 0.35	\$ 0.39	\$ 0.32	\$ 0.36	\$ 0.43
	Total Equipment	\$ 2.16	\$ 1.93	\$ 1.23	\$ 1.45	\$ 1.25	\$ 1.09	\$ 1.41
	Total Supplies and Equipment	\$ 2.55	\$ 2.35	\$ 3.45	\$ 3.81	\$ 3.51	\$ 3.35	\$ 3.76

2016 Financial Benchmarking Report

- OLTCOA will start to collect the 2015 Annual Reports in September
- If your home would like to participate and receive this member product, please send your 2015 Annual Report (s) to financialbenchmark@oltca.com
- If you have any comments, features or additions you like to see on the report, please feel free to contact Tommy Wong at twong@oltca.com