

DEPARTMENT OF HEALTH CARE FINANCE

NOTICE OF FINAL RULEMAKING

The Director of the Department of Health Care Finance (DHCF), pursuant to the authority set forth in An Act to enable the District of Columbia to receive federal financial assistance under Title XIX of the Social Security Act for a medical assistance program, and for other purposes, approved December 27, 1967 (81 Stat. 744; D.C. Official Code § 1-307.02 (2016 Repl.)) and Department of Health Care Finance Establishment Act of 2007, effective February 27, 2008 (D.C. Law 17-109; D.C. Official Code § 7-771.05(6) (2012 Repl.)), hereby gives notice of the adoption of an amendment to Chapter 41 of Title 29 (Public Welfare) of the District of Columbia Municipal Regulations (DCMR), entitled “Medicaid Reimbursement for Intermediate Care Facilities for Individuals with Intellectual Disabilities.”

These rules update the reimbursement methodology for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICFs/IID) to reflect the elimination of the annual inflation adjustment currently used as a component of the methodology for certain cost centers for Fiscal Year 2017 and all years thereafter. This change in reimbursement methodology is being made in order to conform to the DHCF approved budget for upcoming fiscal years. The aggregate impact of eliminating the inflation adjustment is a reduction of approximately \$1,700,000 in FY17 and FY18.

The corresponding State Plan Amendment (SPA) to the District of Columbia State Plan for Medical Assistance (State Plan) must be approved by the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) and the Council of the District of Columbia (Council). The Council approved the corresponding SPA through the Fiscal Year 2017 Budget Support Emergency Act of 2016, effective July 20, 2016 (D.C. Act 21-463; 63 DCR 009843 (July 29, 2016)). CMS approved the corresponding SPA on November 21, 2016, with an effective date of October 1, 2016.

A Notice of Emergency and Proposed Rulemaking was published in the *D.C. Register* on October 7, 2016, at 63 DCR 012401. No comments were received and no changes have been made for these final rules.

The Director adopted these rules as final on January 10, 2017, and they shall become effective on the date of publication of this notice in the *D.C. Register*.

Chapter 41, MEDICAID REIMBURSEMENT FOR INTERMEDIATE CARE FACILITIES FOR INDIVIDUALS WITH INTELLECTUAL DISABILITIES, of Title 29 DCMR, PUBLIC WELFARE, is amended as follows:

Section 4102, REIMBURSEMENT METHODOLOGY, is amended as follows:

4102 REIMBURSEMENT METHODOLOGY

- 4102.1 The rates for ICF/IID services were developed based on Fiscal Year (FY) 2010 cost data reported by providers of different sizes serving individuals at varying acuity levels. The rates shall vary based on staffing ratios, facility size, and beneficiary acuity level.
- 4102.2 For the purposes of rate-setting, and independent of the classification used by the Department of Health for licensing, DHCF shall classify ICFs/IID as follows:
- (a) Class I - A facility with five (5) or fewer licensed beds; and
 - (b) Class II - A facility with six (6) or more licensed beds.
- 4102.3 The residential component of the rate, as described in § 4100.5(a), shall be based on a model that includes the following seven (7) cost centers:
- (a) The “Direct Service” cost center, which shall include expenditures as follows:
 - (1) Nurses, including registered nurses (RNs), licensed practical nurses (LPNs), and certified nursing assistants (CNAs);
 - (2) Qualified Intellectual Disabilities Professionals (QIDPs);
 - (3) House managers;
 - (4) Direct Support Personnel;
 - (5) Allocated time of staff with administrative duties and who are also utilized in direct service support, subject to the results of a time study or time sheet process that has been approved by DHCF; and
 - (6) Fringe benefits, including but not limited to required taxes, health insurance, retirement benefits, vacation days, paid holidays, and sick leave.
 - (b) The “All Other Health Care and Program Related” cost center, which shall include expenditures for:
 - (1) Pharmacy co-pays and over-the-counter medications;
 - (2) Medical supplies;
 - (3) Therapy costs, including physical therapy, occupational therapy, and speech therapy;
 - (4) Behavioral health services provided by psychologists or psychiatrists;

- (5) Nutrition and food;
 - (6) Medical record maintenance and review;
 - (7) Insurance for non-direct care health staff;
 - (8) Quality Assurance;
 - (9) Training for direct care staff;
 - (10) Program development and management, including recreation;
 - (11) Incident management; and
 - (12) Clothing for beneficiaries.
- (c) The “Non-Personnel Operations” cost center, which shall include expenditures for:
- (1) Food service and supplies related to food service;
 - (2) Laundry;
 - (3) Housekeeping and linen; and
 - (4) Non-capital repair and maintenance.
- (d) The “Administration” cost center which shall include expenditures for:
- (1) Payroll taxes;
 - (2) Salaries and consulting fees to non-direct care staff;
 - (3) Insurance for administrators and executives;
 - (4) Travel and entertainment;
 - (5) Training costs;
 - (6) Office expenses;
 - (7) Licenses;
 - (8) Office space rent or depreciation;

- (9) Clerical staff;
 - (10) Interest on working capital; and
 - (11) Staff transportation.
- (e) The “Non-Emergency Transportation” cost center, which shall include expenditures for:
- (1) Vehicle license, lease, and fees;
 - (2) Vehicle maintenance;
 - (3) Depreciation of vehicle;
 - (4) Staffing costs for drivers and aides not otherwise covered by, or in excess of costs for, direct support personnel;
 - (5) Fuel; and
 - (6) Vehicle insurance.
- (f) The “Capital” cost center, which shall include expenditures for leased, owned, or fully depreciated properties, less all amounts received for days reimbursed pursuant to the “Policy on Reserved Beds,” as set forth on page 2 of Attachment 4.19C of the State Plan for Medical Assistance, for the following:
- (1) Depreciation and amortization;
 - (2) Interest on capital debt;
 - (3) Rent;
 - (4) Minor equipment;
 - (5) Real estate taxes;
 - (6) Property insurance;
 - (7) Other capital; and
 - (8) Utilities, including electricity, gas, telephone, cable, and water.
- (g) The “Stevie Sellows Intermediate Care Facility for the Intellectually and Developmentally Disabled Quality Improvement Fund Assessment” cost

center shall include only the allowable share of the Assessment expenditure consistent with 42 U.S.C. § 1396(b)(w) and 42 C.F.R. §§ 433.68, 433.70 and 433.72.

4102.4 Fiscal Year (FY) 2013 rates shall be based on FY 2010 cost data reported by providers, legal requirements, and industry standards, and shall be paid for services delivered beginning on October 1, 2012 through September 30, 2013. FY 2013 rates, and all rates thereafter, shall be set forth in this Chapter. FY 2013 rates were developed based upon the following assumptions:

- (a) FY 2013 Non-Personnel Operations per diem rates shall be based on FY 2010 costs, inflated twelve percent (12%);
- (b) FY 2013 Capital per diem rates shall be based on FY 2010 costs, inflated fifteen percent (15%);
- (c) FY 2013 rates for the cost centers described in §§ 4102.4(a) and (b) shall be calculated as the quotient of total industry expenditures divided by the total number of industry licensed bed days as reported for FY 2010;
- (d) The FY 2013 rate for Non-Emergency Transportation shall be eighteen dollars (\$18) per person, per day; and
- (e) Capital expenditures for Class I and Class II facilities shall be calculated separately.

4102.5 FY 2014 rates shall be based on the reported FY 2013 cost reports, adjusted for inflation, in accordance with the index described in § 4102.13. In establishing the rates for FY 2014, DHCF shall use FY 2013 rates as a baseline to compare to the FY 2013 cost reports. After inflationary adjustments, DHCF may make operational adjustments as described in this section to each cost center based on the provider's actual reported costs. These adjustments may increase or decrease the per diem rates for each cost center. For services rendered on or after January 1, 2014, DHCF shall also incorporate the following rate setting principles:

- (a) Effective January 1, 2014, and on October 1, annually thereafter, DHCF may make appropriate outlier adjustments when the entire ICF/IID provider community experiences uncharacteristically low or high costs (*e.g.*, wage increases) experienced by the entire ICF/IID provider community and supported by legislative or other unanticipated changes. With respect to the Capital cost center, market induced fluctuations in the cost of items comprising that rate (*e.g.*, property appreciation/depreciation, significant increase in the cost of utilities, etc.) shall be documented and confirmed using information from the Bureau of Labor Statistics, the Consumer Price Index, the District of Columbia Office of Tax and Revenue, and other relevant indices or reports;

- (1) All adjustments shall be limited to one (1) time in any given fiscal year.
- (2) Except for the Capital cost center, operational adjustments shall be subject to a five percent (5%) maximum. Operational adjustments to the Capital cost center shall be subject to a maximum of ten percent (10%);
- (3) An outlier adjustment shall not exceed the amount of the rebased cost center, subject to the upper payment limit;
- (4) Except for inflationary adjustments, all other adjustments under this section shall be supported through provider documentation and data reflecting the economic landscape of the Washington, D.C. Metropolitan area;
- (5) All adjustments described in § 4102.5 shall be limited to fiscal years when rebasing does not occur;
- (6) “Operational Adjustment” shall refer to an adjustment made to any cost center based on information reflected in an ICF/IID’s cost report (*i.e.*, actual reported costs). These reported costs will be compared to the actual reported aggregate costs for all ICF/IIDs. An operational adjustment provides a mechanism for DHCF to address under- or over-payments that are identified after comparing the projections used to determine the rate with the provider’s actual costs; and
- (7) “Outlier Adjustment” shall refer to an adjustment made after the ICF/IID submits a cost report and the actual reported costs reflect uncharacteristically low or high costs. In order to qualify for an outlier adjustment, the unexpected expense must impact all of the District’s ICF/IIDs.

- (b) Effective January 1, 2014, the rate for Non-Emergency Transportation shall be twelve dollars and sixteen cents (\$12.16).

4102.6 For dates of service on or after October 1, 2016, final reimbursement rates for the residential component will be based on providers’ FY 2014 cost reports subject to audit and adjustment by DHCF.

4102.7 Direct Service cost center reimbursement rates shall be calculated based on staffing ratios, facility size, and individuals’ acuity levels. All rates shall accommodate the following staffing patterns:

- (a) Two (2) Direct Support Personnel (DSP) at three (3) shifts per day for three hundred sixty-five (365) days per year, at the following staffing ratios:
 - (1) Class I Facilities: One (1) DSP to every two (2) individuals (1:2); and
 - (2) Class II Facilities: One (1) DSP to every three (3) individuals (1:3).
- (b) One (1) LPN for each facility at one (1) shift per day for three hundred sixty-five (365) days per year, for all ICFs/IID;
- (c) One (1) additional LPN for each ICF/IID at one (1) shift per weekend day (Saturday and Sunday) for fifty-two (52) weeks per year. This staffing pattern shall apply only to Class II facilities;
- (d) One (1) RN, one (1) QIDP, and one (1) house manager, each at one (1) shift per day for two hundred sixty (260) days per year, at a ratio of one (1) staff person to every twelve (12) individuals (1:12) for all ICFs/IID;
- (e) For services provided to individuals assigned to acuity levels higher than Acuity Level I, an ICF/IID shall be paid rates that can accommodate additional staffing needs as follows:
 - (1) Acuity Level 2 (Moderate) rates shall also include one (1) additional DSP at three (3) shifts per day for three hundred sixty-five (365) days per year, at a staffing ratio of one (1) DSP for every two (2) individuals (1:2) for all ICFs/IID;
 - (2) Acuity Level 3 (Extensive – Behavioral) rates shall also include costs associated with two (2) additional DSPs. The rates for Acuity Level 3 shall include one (1) DSP at three (3) shifts per day for three hundred sixty-five (365) days per year, at a staffing ratio of one (1) DSP staff member for every two (2) individuals for all ICFs/IID. The rate shall also include one (1) DSP at two (2) shifts per day for three hundred sixty-five (365) days per year, at a staffing ratio of one (1) DSP staff member for every two (2) individuals for all ICFs/IID;
 - (3) Acuity Level 4 (Extensive – Medical) rates shall also include costs associated with one (1) additional LPN at two (2) shifts per day for three hundred sixty-five (365) days per year, for all ICFs/IID. Class II facilities shall also receive a rate that includes one (1) certified nurse aide (CNA) at two (2) shifts per day for three hundred sixty-five (365) days per year;

- (4) Acuity Level 5 (Pervasive) rates shall vary based on the number of one-to-one services prescribed for a beneficiary. Acuity Level 5 rates shall also include one (1) DSP at two (2) or three (3) shifts per day, for five (5) or seven (7) days per week for fifty-two (52) weeks per year, at a staffing ratio of one (1) DSP to one (1) beneficiary (1:1); and
 - (5) Acuity Level 6 (Pervasive Plus Skilled Nursing) rates shall vary based on the number of one-to-one services prescribed for a beneficiary. Acuity Level 6 rates shall also include one (1) LPN at one (1), two (2), or three (3) shifts per day for seven (7) days per week for fifty-two (52) weeks per year, at a staffing ratio of one (1) LPN to one (1) beneficiary (1:1).
- (f) The base salaries used in the development of FY 2013 rates for direct care staff wages and salaries, subject to adjustment for inflation using the Centers for Medicare and Medicaid Services (CMS) Skilled Nursing Facility Market Basket Index, shall be as follows:
- (1) DSP: Twelve dollars and fifty cents (\$12.50) per hour;
 - (2) LPN: Twenty one dollars (\$21.00) per hour;
 - (3) CNA: Sixteen dollars and eighty-three cents (\$16.83) per hour;
 - (4) House Manager: Forty-five thousand dollars (\$45,000) per year;
 - (5) RN: Seventy thousand dollars (\$70,000) per year; and
 - (6) QIDP: Sixty thousand dollars (\$60,000) per year.
- (g) Salaries set forth in Section 4102.7(f) shall be treated as follows:
- (1) "Paid time off" shall include the addition of eighty (80) hours of paid leave. Holiday pay shall include the addition of forty-four (44) hours to ensure that the rate includes the rate of pay plus one-half (1/2) the rate of pay (time and one-half) for holidays worked;
 - (2) Salaries shall be inflated by twenty percent (20%) and paid leave and holiday pay shall be inflated by twelve percent (12%), to accommodate fringe benefits; and
 - (3) All rates shall include paid time off and holiday pay for all hourly full-time equivalents (FTEs).
- (h) Effective October 1, 2013 through September 30, 2016, Direct Care Staff Compensation shall be inflated by the greater of any adjustment to the

living wage or the associated costs of benefits and inflation based on the CMS Skilled Nursing Facility Market Basket Index or other appropriate index if the CMS Skilled Nursing Facility Market Basket Index is discontinued.

- (i) Effective October 1, 2016, Direct Care Staff Compensation shall be inflated only by any adjustment to the living wage.

- 4102.8 The "All Other Health Care and Program Related Expenses" cost center reimbursement rates shall be calculated based on the facility size and the direct care cost center rate, which varies by staffing ratios and individuals' acuity levels. The rate for this cost center shall be calculated as a fixed percentage of the rate for direct services, at twelve percent (12%) for Class I facilities and at seventeen percent (17%) for Class II facilities.
- 4102.9 The "Non-Personnel Operations" cost center reimbursement rates shall be calculated based on industry average reported costs. The Non-Personnel Operations reimbursement rate shall be equal to the industry average reported expenses per licensed bed day for the line items included in the cost center, and shall be uniformly set for all providers.
- 4102.10 During FY 2013, the "Administration" cost center reimbursement rates shall be calculated based on the staffing ratios, facility size, and individuals' acuity levels. The Administration reimbursement rate shall vary based on the nature of ownership of the physical premises where the ICF/IID is housed. The Administration rate shall be a uniform percentage of the sum of the rates for all other cost centers and acuity levels. Beginning January 1, 2014, and on October 1, 2014 and annually thereafter, reimbursement rates for the Administration cost center shall be uniform for Class I and Class II facilities. The Administration rate shall be a uniform percentage of the sum of the Acuity Level I (Base) rates comprising the Residential cost center for leased, Class I facilities, as set forth in this Chapter.
- 4102.11 The "Non-Emergency Transportation" cost center reimbursement rates shall be based on the industry average expenses divided by the total number of licensed bed days. Beginning January 1, 2014, and on October 1, 2014 and annually thereafter, Non-Emergency Transportation cost center reimbursement rates shall be based on actual, reported costs.
- 4102.12 The "Capital" cost center reimbursement rates shall be determined in accordance with 42 C.F.R. § 413.130 and based on the industry average reported expenses per licensed bed day for the line items included in this cost center as described in § 4102.3. The rate shall vary based on the nature of ownership of the physical premises where the ICF/IID is housed. The Capital rate for leased premises shall be equal to the industry average reported expenses per licensed bed day for the line items included. The Capital rate for provider-owned premises shall be equal

to fifty percent (50%) of the rate for leased premises. The Capital rate for fully depreciated premises shall be equal to fifty percent (50%) of the rate for provider owned premises. The Capital rate shall also be subject to the following principles:

- (a) When a sale/leaseback of an existing ICF/IID facility occurs, the ICF/IID's allowable capital related cost may not exceed the amount that the seller/lessor would have recorded had the seller/lessor retained legal title;
- (b) Depreciation shall incorporate the following principles:
 - (1) When depreciated buildings and building improvements are acquired, the cost basis of the depreciable asset shall be the lesser of the cost or acquisition value of the previous owner(s) less all reimbursement attributable to the asset as determined by DHCF or the fair market value of the asset at time of acquisition. Notwithstanding, if the seller makes the full payback in accordance with § 4102.12(b)(6), the cost basis to the new owner shall be the lesser of the fair market value or the purchase price;
 - (2) Facilities shall employ the straight-line method for calculating depreciation subject to the limits set forth in §§ 4102.12(b)(3)-(6) below. Accelerated methods for calculating depreciation shall not be allowed. Subject to the limits set forth in §§ 4102.12(b)(3)-(6), the annual depreciation expense of an asset shall be determined by dividing the basis of the asset reduced by any estimated salvage or resale value by the estimated years of useful life of the asset at the time it is placed in service;
 - (3) Depreciation expense of buildings and building improvements shall be limited to the basis of each asset and shall not exceed the basis of such assets less the aggregate amount received in reimbursement for such assets in the current and prior years;
 - (4) Fully depreciated buildings and building improvements subsequently sold or disposed of shall be subject to payback by the owner to the program of all depreciation expense paid to the owner and all previous owners when such assets are no longer used to provide ICF/IID services or have been transferred to new owners in an arm's length transaction, provided that such payback shall be reduced by all amounts previously paid back, if any, by prior owners;
 - (5) ICFs/IID shall estimate assets' years of useful life in accordance with the most recent edition of "Estimated Useful Lives of Depreciable Hospital Assets" published by the American Hospital

Association, or if not applicable, relevant guidance issued by the U.S. Internal Revenue Service. Subject to the limits set forth in paragraphs (d) and (e), depreciation expense for the year of disposal can be computed by using either the half-year method or the actual time method;

- (6) Assets shall be recorded using historical cost, except for donated assets which shall be recorded at fair market value at the time received and based on the lesser of at least two (2) bona fide appraisals. Costs during the construction of an asset, consulting and legal fees, interest, and fund raising, should be capitalized as a part of the cost of the asset;
 - (7) When an asset is acquired by a trade-in, the cost of the new asset shall be the sum of the book value of the old asset and any cash or issuance of debt as consideration paid;
 - (8) Facilities that previously did not maintain fixed asset records and did not record depreciation in prior years shall be entitled to any straight-line depreciation of the remaining useful life of the asset. The depreciation shall be based on the cost of the asset or fair market value of a donated asset at the time of purchase, construction or donation over its normal useful life. Fully depreciated assets shall not be included in the Capital cost center, except for the costs associated with utilities and relevant leasehold improvements. No depreciation may be taken on an asset that would have been fully depreciated if it had been properly recorded at the time of acquisition;
 - (9) Leasehold improvements made to rental property by the lessor shall be depreciated over the lesser of the asset's useful life or the remaining life of the lease;
- (c) On a case by case basis, DHCF may reimburse an ICF/IID by providing an offset to capital costs that shall be equal to the daily amount computed under this subsection in situations when DDS has not filled vacant bed space(s). The ICF/IID shall receive the product of the capital cost multiplied by the administrative rate anytime this payment is made;
 - (d) The daily cost described in § 4102.12(c) shall be computed as the capital component of the daily per-diem rate, multiplied by the number of vacant bed space(s); and
 - (e) ICFs/IID shall incur costs and provide DHCF with proof of the vacant bed space in order to be eligible.

- 4102.13 Effective October 1, 2013 through September 30, 2016, the per diem rates for “Non-Personnel Operations,” “Non-Emergency Transportation,” “Capital,” and “Active Treatment” cost centers shall be adjusted for inflation on an annual basis in accordance with the Centers for Medicare and Medicaid Services (CMS) Skilled Nursing Facility Market Basket Index or other appropriate index if the CMS Skilled Nursing Facility Market Basket Index is discontinued.
- 4102.14 Effective October 1, 2016, the annual inflation adjustment in the per diem rates for “Non-Personnel Operations,” “Non-Emergency Transportation,” “Capital,” and “Active Treatment” cost centers shall be eliminated.
- 4102.15 The Stevie Sellows Intermediate Care Facility for the Intellectually and Developmentally Disabled Quality Improvement Fund Assessment shall be a broad based assessment on all ICF/IID providers in the District of Columbia at a uniform rate of five and one-half percent (5.5%) of each ICF/IID’s gross revenue. The allowable cost of the Assessment shall be calculated consistently with 42 U.S.C. § 1396(b)(w) and 42 C.F.R. §§ 433.68, 433.70, and 433.72.

4102.16 Beginning October 1, 2016, ICF/IID reimbursement rates, shall be as follows:

	Beds	Facility	Direct care staffing FY 17	Other health care & program FY 17	Non-Pers Oper FY 17	Transp. FY 17	Capital FY 17	Admin FY 17	Active Tx FY 17	Tax FY 17	Total Rate FY 17
Base	4 - 5	Leased	\$320.02	\$41.60	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$33.25	\$637.85
		Owned	\$320.02	\$41.60	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$31.57	\$605.51
	6	Depreciated	\$320.02	\$41.60	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$27.47	\$589.34
		Leased	\$240.73	\$43.33	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$28.69	\$550.41
		Owned	\$240.73	\$43.33	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$27.15	\$520.88
		Depreciated	\$240.73	\$43.33	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$26.38	\$506.11
Moderate	4 - 5	Leased	\$320.02	\$41.60	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$33.25	\$637.85
		Owned	\$320.02	\$41.60	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$31.57	\$605.51
	6	Depreciated	\$320.02	\$41.60	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$30.72	\$589.34
		Leased	\$312.05	\$56.17	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$33.32	\$639.20
		Owned	\$312.05	\$56.17	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$31.78	\$609.67
		Depreciated	\$312.05	\$56.17	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$31.01	\$594.90
Extensive behavioral	4 - 5	Leased	\$391.35	\$50.87	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$37.69	\$722.87
		Owned	\$391.35	\$50.87	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$36.00	\$690.54
	6	Depreciated	\$391.35	\$50.87	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$35.16	\$674.37
		Leased	\$359.60	\$64.73	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$36.41	\$698.40
		Owned	\$359.60	\$64.73	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$34.87	\$668.86
		Depreciated	\$359.60	\$64.73	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$34.10	\$654.09
Extensive medical	4 - 5	Leased	\$431.59	\$56.11	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$40.19	\$770.85
		Owned	\$431.59	\$56.11	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$38.50	\$738.51
	6	Depreciated	\$431.59	\$56.11	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$37.66	\$722.34
		Leased	\$374.71	\$67.45	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$37.39	\$717.21
		Owned	\$374.71	\$67.45	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$35.85	\$687.67
		Depreciated	\$374.71	\$67.45	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$35.08	\$672.90

Pervasive 8 h / 7 d	4 - 5	Leased	\$462.67	\$60.15	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$42.12	\$807.90
		Owned	\$462.67	\$60.15	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$40.43	\$775.56
		Depreciated	\$462.67	\$60.15	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$39.59	\$759.40
Pervasive 8 h / 5 d	6	Leased	\$383.38	\$69.01	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$37.95	\$727.99
		Owned	\$383.38	\$69.01	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$36.41	\$698.46
		Depreciated	\$383.38	\$69.01	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$35.64	\$683.69
Pervasive 16 h	4 - 5	Leased	\$417.33	\$54.25	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$39.30	\$753.86
		Owned	\$417.33	\$54.25	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$37.61	\$721.52
		Depreciated	\$417.33	\$54.25	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$36.77	\$705.35
Pervasive 24 h	6	Leased	\$338.04	\$60.85	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$35.01	\$671.56
		Owned	\$338.04	\$60.85	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$33.47	\$642.02
		Depreciated	\$338.04	\$60.85	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$32.70	\$627.25
Nursing 1:1 8 h / 7 d	4 - 5	Leased	\$605.32	\$78.69	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$50.98	\$977.96
		Owned	\$605.32	\$78.69	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$49.30	\$945.62
		Depreciated	\$605.32	\$78.69	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$48.45	\$929.45
Pervasive 8 h / 7 d	6	Leased	\$526.02	\$94.68	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$47.21	\$905.58
		Owned	\$526.02	\$94.68	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$45.67	\$876.04
		Depreciated	\$526.02	\$94.68	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$44.90	\$861.27
Pervasive 24 h	4 - 5	Leased	\$747.96	\$97.24	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$59.85	\$1,148.02
		Owned	\$747.96	\$97.24	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$58.16	\$1,115.68
		Depreciated	\$747.96	\$97.24	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$57.32	\$1,099.51
Nursing 1:1 8 h / 7 d	6	Leased	\$668.67	\$120.36	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$56.47	\$1,083.16
		Owned	\$668.67	\$120.36	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$54.93	\$1,053.62
		Depreciated	\$668.67	\$120.36	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$54.16	\$1,038.85
Nursing 1:1 8 h / 7 d	4 - 5	Leased	\$543.15	\$70.61	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$47.12	\$903.85
		Owned	\$543.15	\$70.61	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$45.43	\$871.51
		Depreciated	\$543.15	\$70.61	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$44.59	\$855.34
Nursing 1:1 8 h / 7 d	6	Leased	\$463.86	\$83.49	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$43.18	\$828.18
		Owned	\$463.86	\$83.49	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$41.64	\$798.65
		Depreciated	\$463.86	\$83.49	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$40.87	\$783.88

Nursing 1:1 8 h / 5 d	4 - 5	Leased	\$472.24	\$61.39	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$42.71	\$819.31
		Owned	\$472.24	\$61.39	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$41.03	\$786.97
		Depreciated	\$472.24	\$61.39	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$40.18	\$770.80
Nursing 1:1 16 hours	6	Leased	\$392.94	\$70.73	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$38.57	\$739.91
		Owned	\$392.94	\$70.73	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$37.03	\$710.37
		Depreciated	\$392.94	\$70.73	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$36.26	\$695.60
Nursing 1:1 24 hours	4 - 5	Leased	\$766.28	\$99.62	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$60.99	\$1,169.85
		Owned	\$766.28	\$99.62	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$59.30	\$1,137.51
		Depreciated	\$766.28	\$99.62	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$58.46	\$1,121.34
Nursing 1:1 8 h / 5 d	6	Leased	\$686.98	\$123.66	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$57.66	\$1,105.96
		Owned	\$686.98	\$123.66	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$56.12	\$1,076.42
		Depreciated	\$686.98	\$123.66	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$55.35	\$1,061.65
Nursing 1:1 24 hours	4 - 5	Leased	\$989.41	\$128.62	\$19.77	\$12.57	\$61.30	\$59.19	\$90.14	\$74.85	\$1,435.85
		Owned	\$989.41	\$128.62	\$19.77	\$12.57	\$30.65	\$59.19	\$90.14	\$73.17	\$1,403.51
		Depreciated	\$989.41	\$128.62	\$19.77	\$12.57	\$15.33	\$59.19	\$90.14	\$72.33	\$1,387.34
Nursing 1:1 8 h / 5 d	6	Leased	\$910.11	\$163.82	\$19.77	\$12.57	\$55.99	\$59.19	\$90.14	\$72.14	\$1,383.73
		Owned	\$910.11	\$163.82	\$19.77	\$12.57	\$28.00	\$59.19	\$90.14	\$70.60	\$1,354.19
		Depreciated	\$910.11	\$163.82	\$19.77	\$12.57	\$14.00	\$59.19	\$90.14	\$69.83	\$1,339.42