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SNF Trends Report and Strategies for Healthy Operating Margins

November 6, 2024

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39th SNF Cost Comparison and Industry Trends Report

The Great Divergence

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Seth Wilson, and Paige Potaracke

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Executive Summary

Between 2019 and 2023, the skilled nursing industry experienced significant disruptions, widening the divide between operators with healthy operating margins and those struggling financially. The COVID-19 pandemic was a primary focus, with skilled nursing facility (SNF) operators dedicating extensive resources to crisis-management. This singular focus often deferred attention from other critical industry changes, which are now contributing to a noticeable operational divide.

Key Factors

1 **Medicare Advantage (MA) growth** — The expansion of MA plans, which reimburse at lower rates than traditional Medicare, has reduced SNF revenue. Operators with strong relationships and value-based care capabilities have managed better, while others face tighter margins and increased administrative costs.

2 **Demographic shifts** — The uneven growth of the 85+ population and a caregiver shortage have affected occupancy rates and increased labor costs. Facilities in regions with favorable demographics and better workforce strategies are faring better, while others face declining occupancy and higher costs.

3 **Reductions in SNF beds and facilities** — Industry consolidation has led to reducing bed capacity, benefitting larger, more resilient operators while increasing competition for smaller facilities. This trend has further polarized operators' financial health across the industry.

4 **Workforce and regulatory challenges —** Rising labor costs, compliance with new regulations, and workforce shortages have increased operational costs, squeezing margins. Facilities that effectively manage their workforce and compliance requirements are better positioned to maintain financial stability.

5 **Payer mix and Medicaid reliance —** There's an increasing reliance on Medicaid reimbursement. With Medicaid often being the largest payer, the variability in state Medicaid reimbursement rates is creating further financial disparities. Facilities in states with more favorable Medicaid rates are in a stronger position, while those in states with lower rates are struggling to maintain viable margins.

6 **Quality of care —** Facilities with higher quality care tend to have better occupancy rates, stronger financial performance, and lower reliance on costly contract labor. High-quality care leads to better reputations, stronger referral networks, and the ability to negotiate more favorable payer contracts, all of which contribute to healthier operating margins.

In this complex and evolving environment, it's imperative for SNF operators to understand these trends and strategically navigate them for long-term viability and financial stability. Those who can adapt by managing costs, diversifying revenue streams, and focusing on quality care have maintained healthier margins, while those less prepared face financial strain. The growing reliance on Medicaid reimbursement, amid varying state policies, further underscores the importance of strategic planning and adaptability for success in the skilled nursing sector.

Methodology

This publication provides benchmarks and ratios calculated using annual SNF cost report data released by the Centers for Medicare & Medicaid Services (CMS) as of July 2024.

That release included approximately 11,700 cost reports for fiscal years ended 2023, representing more than two-thirds of Medicare-certified nursing facilities.
For purposes of comparability, amounts presented for 2019 through 2022 only include the performance of facilities with a 2023 cost report.

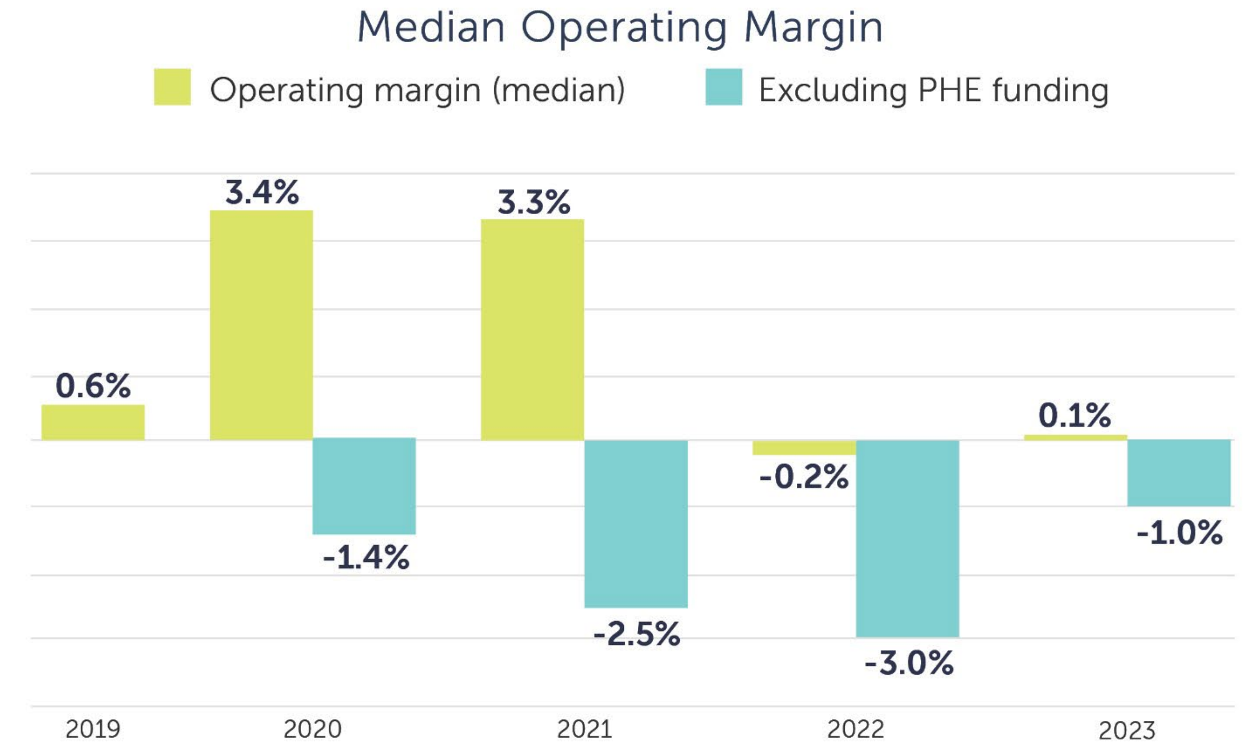
Each SNF's data was ranked numerically and stratified into percentiles. These summary statistics and our perspectives are intended to provide a general understanding of financial and operational trends. This report is not intended to provide any conclusions about correlation and dependence within the data.

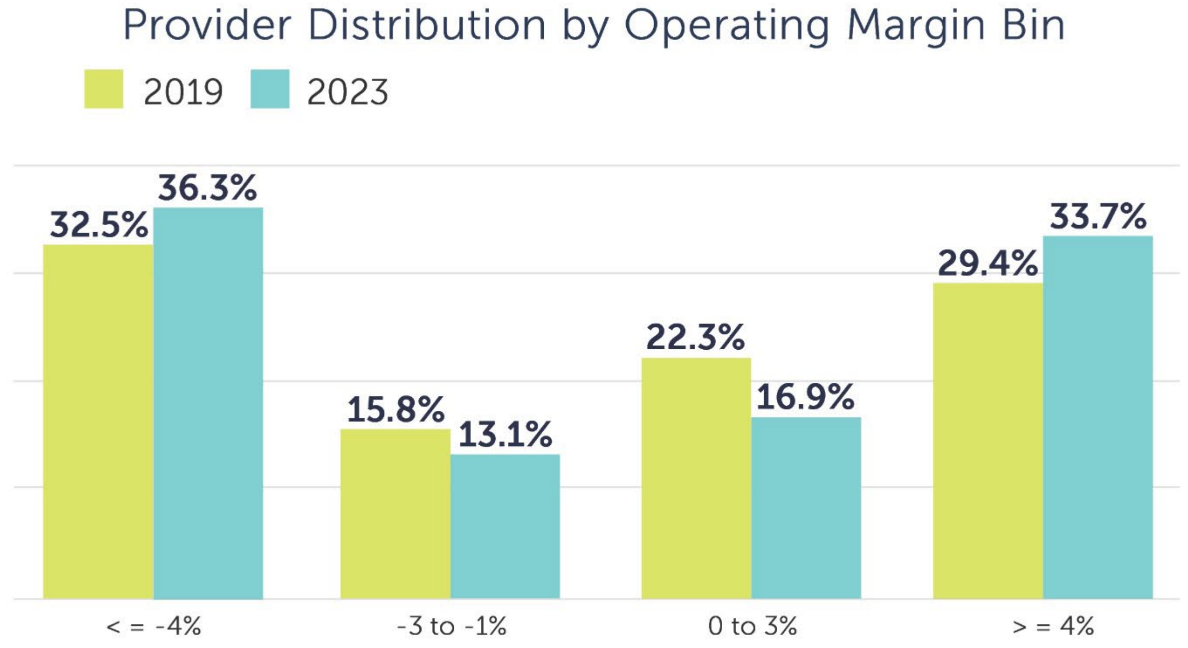
This publication also uses data sources for trending beyond fiscal year 2023, which includes the Payroll Based Journal (PBJ) Nurse Staffing for contract labor utilization and Claritas for population.

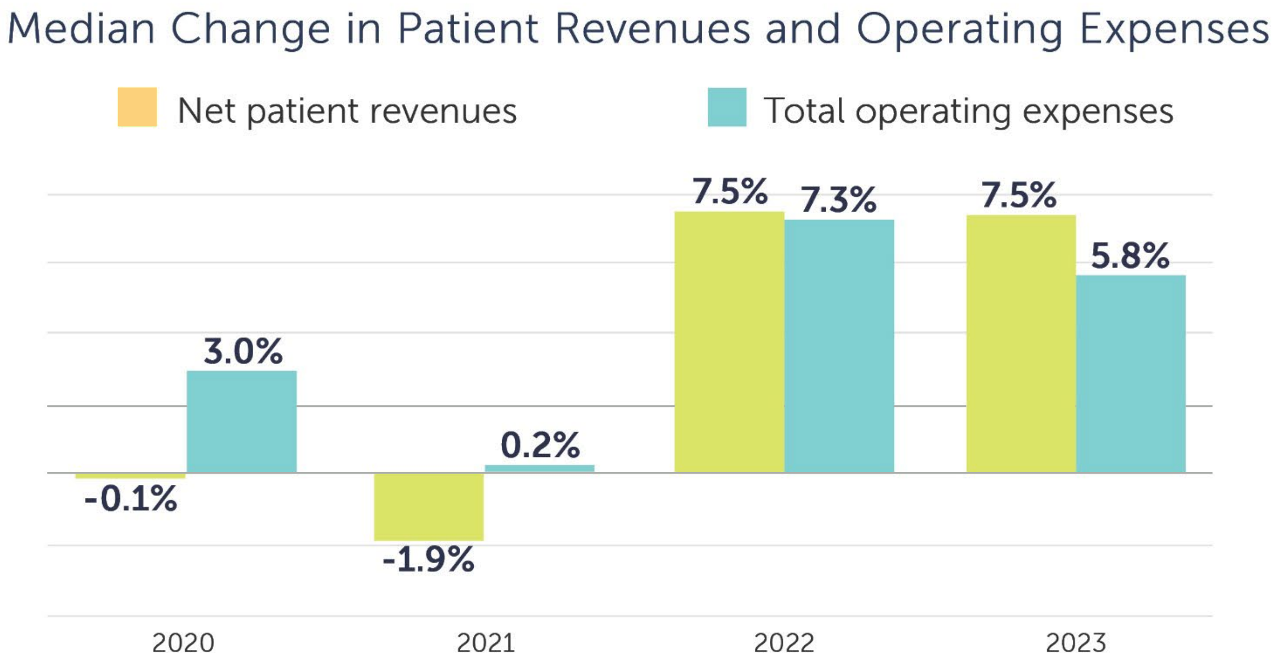
Ratio Analysis

Operating margin

For the first time since 2019, the median operating margin grew. Public health emergency (PHE) funds remain vital for many SNFs to maintain their 2023 budgets with a median margin of 0.1%, including PHE funds. Revenue growth has exceeded expenses, yet it's crucial to acknowledge this figure represents only the national median and that certain segments of the population still face economic difficulties.





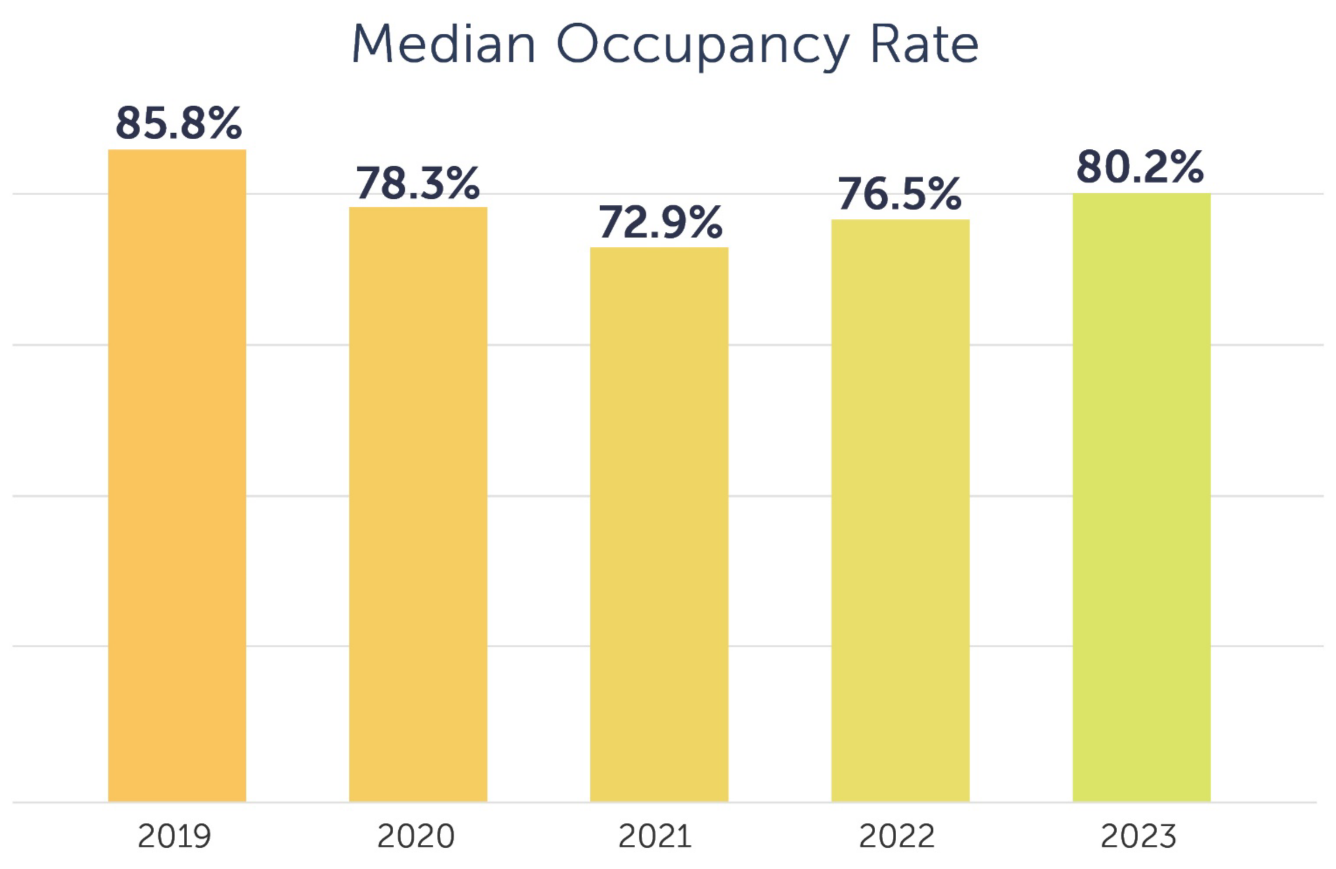


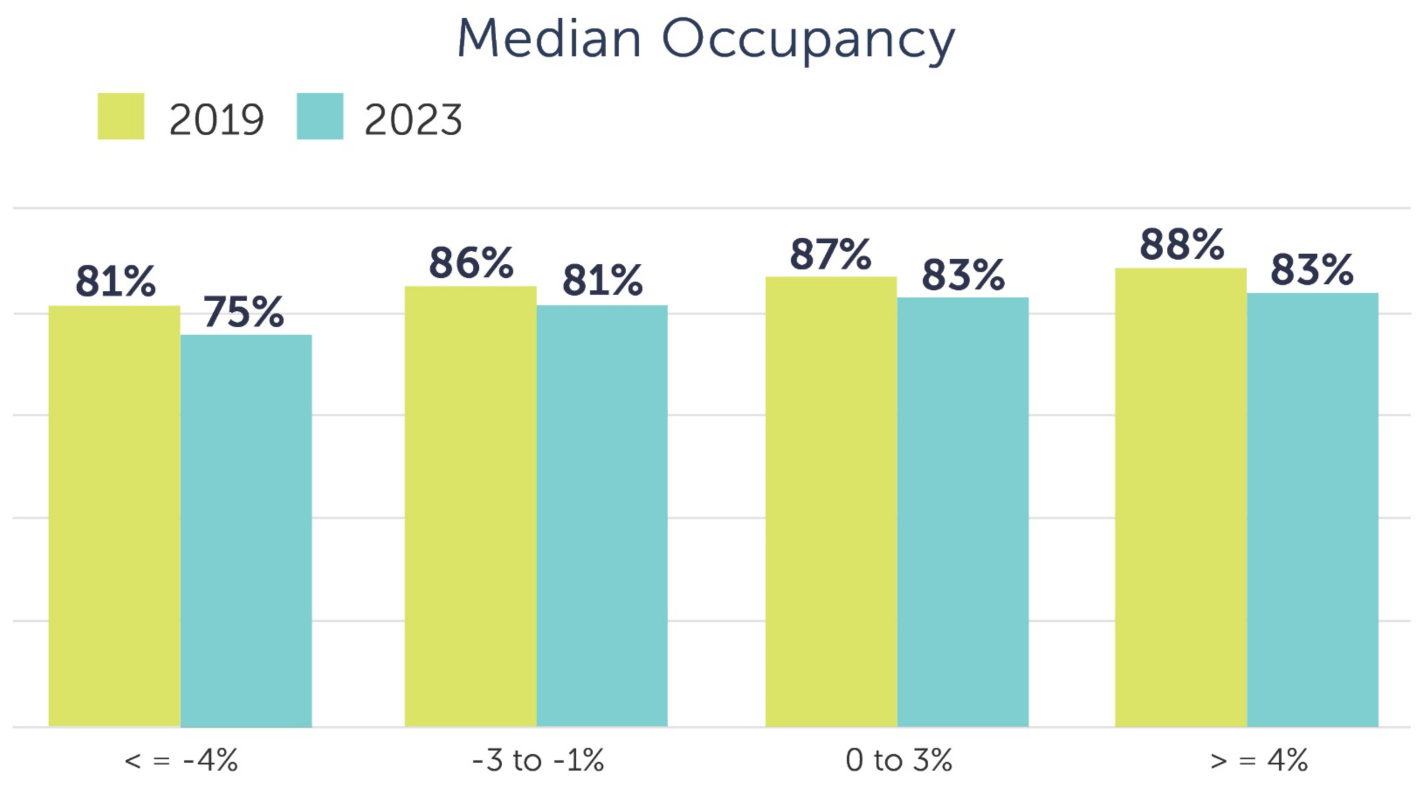
Relative to 2019, the 2023 median operating margin is still not ideal.

Analyzing the distribution of providers by their operating margins reveals an expanding disparity between facilities with high and low margins.

The visual to the left shows 36% of SNFs had margins at or below -4% in 2023, a 3% increase from 2019.

Simultaneously, more than one-third maintained margins of 4% or greater, up from 29% in 2019. This growing divide underscores the varying effects of broad-market trends versus individual operator circumstances.





RATIO ANALYSIS: OCCUPANCY

The largest gap in occupancy between 2019 and 2023 appears in negative margin groups, indicating while occupancy impacts financial performance, it's not the sole factor. Financial health also relies on payor mix, staffing, and other crucial components.

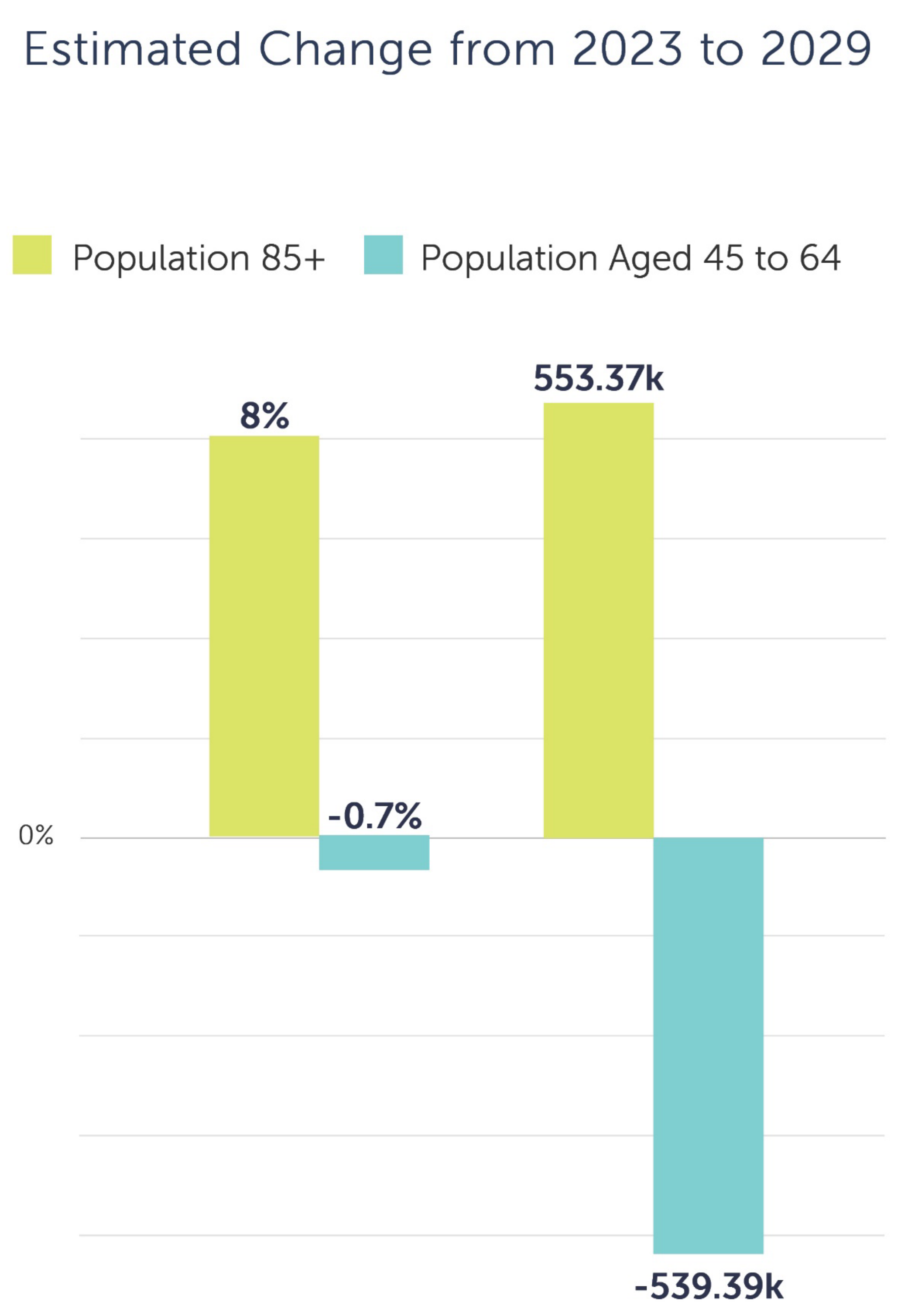
It's essential to consider who is paying, the rates, and staff composition, along with outcomes. Imbalances between Medicaid reimbursement and actual rates in some states quickly result in negative margins, especially given labor cost discrepancies. High occupancy in 2023 doesn't guarantee profitability, highlighting the need for a multifaceted approach to financial health.

RATIO ANALYSIS: OCCUPANCY

Another factor affecting occupancy is the demographic shift of the elderly population and their adult children. The proportion of the population aged 45-64 to the age 85+ population can influence demand for formalized senior care. Persons aged 45-64 — adult children of the 85+ population — are considered possible caregivers.

A decrease in these possible caregivers may increase the number of seniors considering formalized senior care options, especially as acute care typically rises for those aged 85+. Having access to 24-hour nursing and trained caregivers is vitally important for those with intensive care requirements or requiring access to more services.

On an aggregate number basis, between 2023 and 2029 there is a projected increase in the 85+ population of greater than 550,000 while the number of potential caregivers decreases by almost 540,000 per Claritas' population data.



RATIO ANALYSIS: OCCUPANCY

While the population growth of older adults is outpacing potential caregivers, the number of licensed nursing facilities and certified beds has declined.

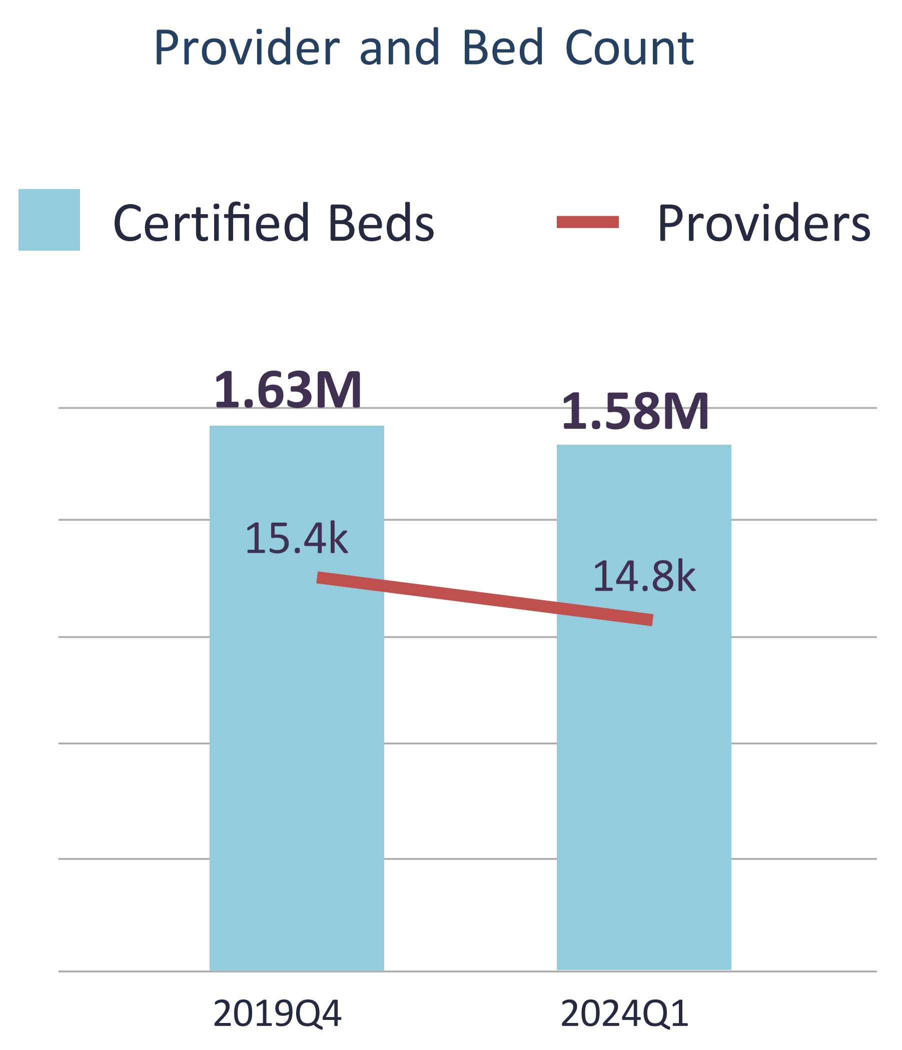
Although some bed reductions may indicate surplus capacity in select markets, there's a subset representative of the economic challenges of operating a facility providing services to long-stay patients funded primarily by a state's Medicaid program.

As a result, some operators are straining to maintain a SNF and sustain operations on narrow margins or else exit the market altogether. This is leading to greater consolidation in the SNF space, as the gap between the haves and have-nots is widening.

Pressure on labor, reimbursement rates, and a variety of other market and financial factors are contributing to reductions in facilities and beds.

AHCA's recent report noted various factors, including:

- **Care crisis** — Nursing homes face severe access challenges due to economic pressures, labor shortages, and underfunding.
- **Admissions limited** — 46% of nursing homes limit new admissions; 57% have waiting lists.
- **Closures and downsizing** — Since 2020, 774 nursing homes closed, with 62,567 beds lost and displacing 28,421 residents.

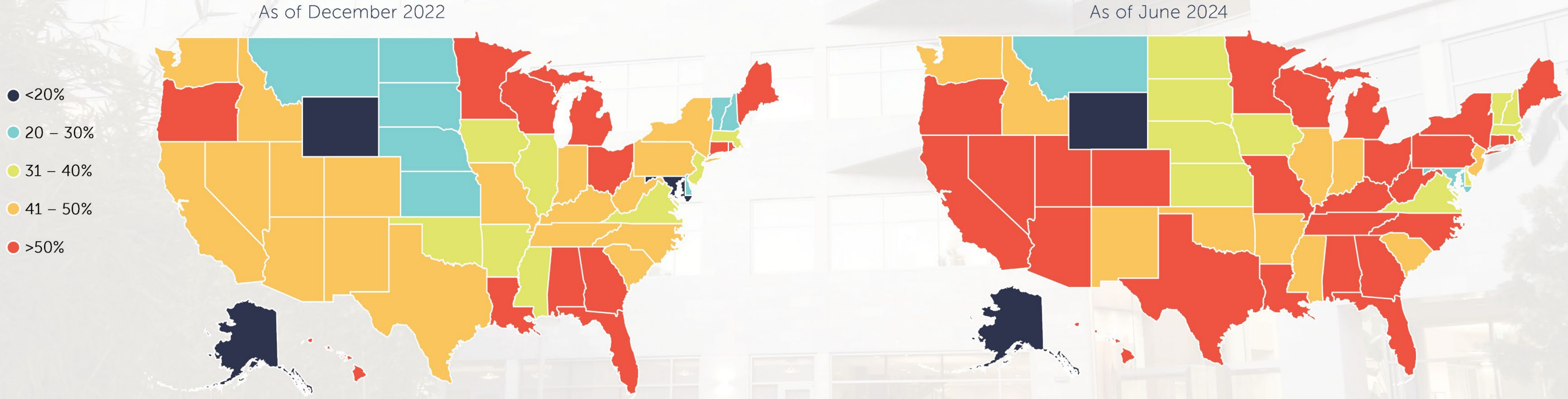


Payor Mix

Understanding the reimbursement structure for payor mix is crucial for SNFs, which rely heavily on government-funded programs such as traditional fee-for-service (FFS) Medicare, Medicaid, and Medicare Advantage plans. The average payor mix indicates the proportion of total occupied resident days covered by different payment sources.

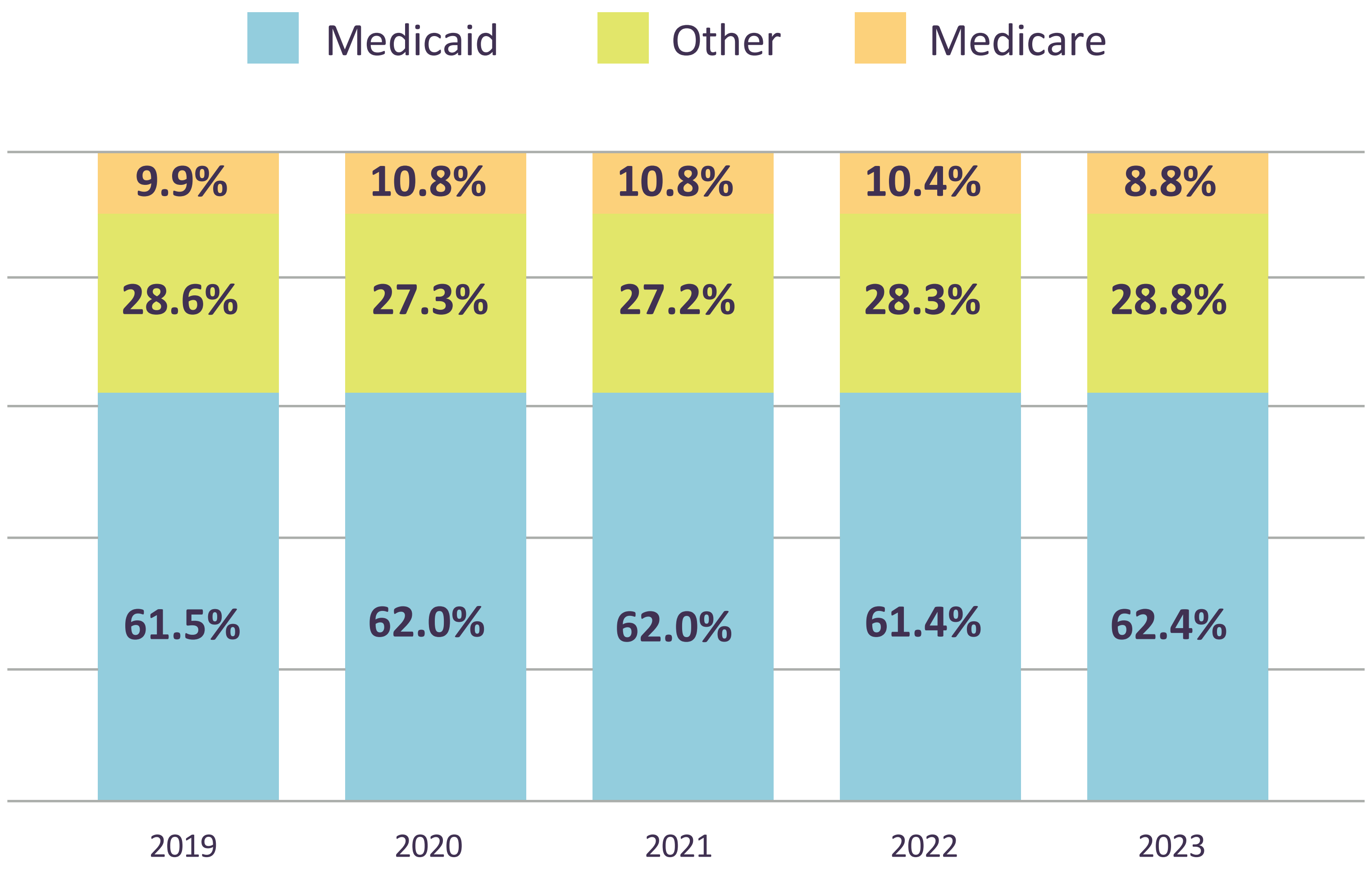
Median traditional FFS Medicare mix is the lowest it's been in at least five years, while Medicaid remains steady and Medicare Advantage continues to expand rapidly. In just 18 months, the number of states reporting Medicare Advantage enrollment of 50% or more has doubled, now representing half of the country. States like Washington, New Mexico, and South Carolina are not far behind.

Medicare Advantage Enrollment

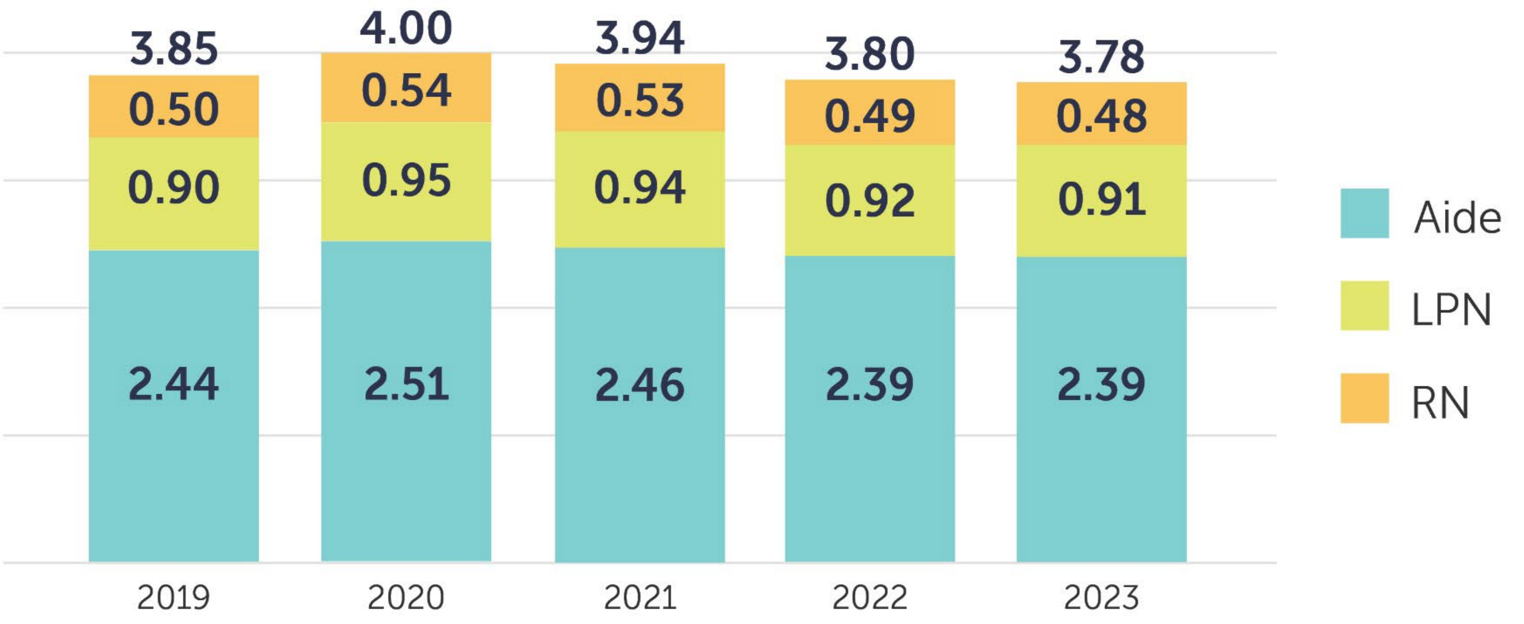


RATIO ANALYSIS: PAYOR MIX

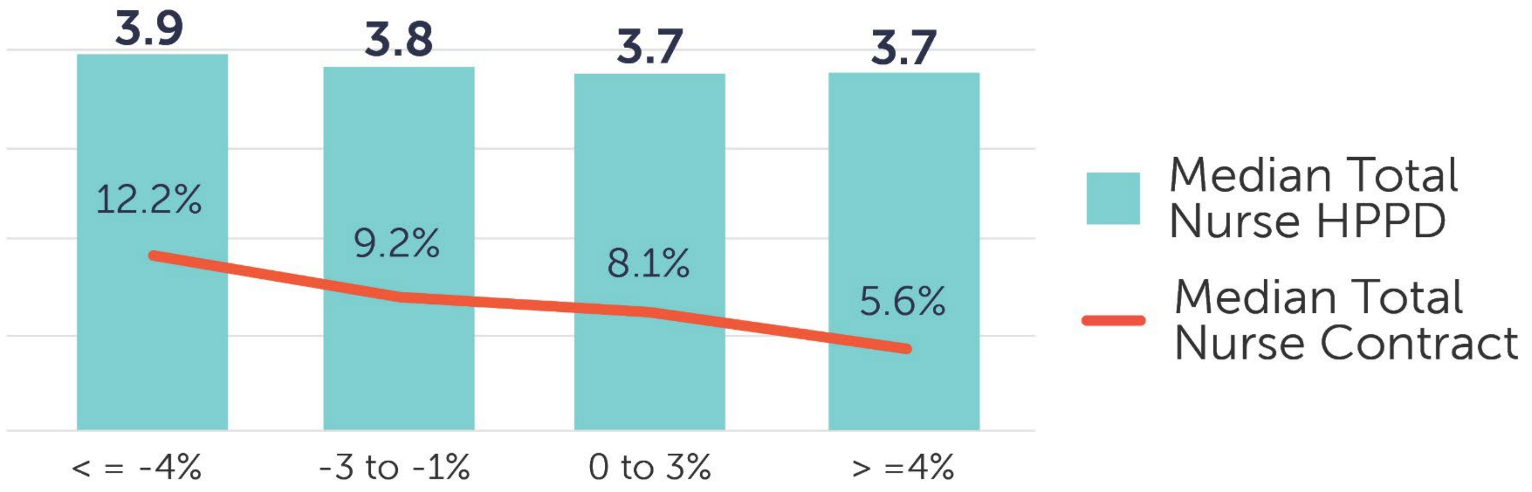
Medicare Advantage often results in lower reimbursements compared to traditional FFS Medicare; however, strong partnerships with Medicare Advantage can lead to higher facility occupancy — thus offering more revenue potential. This is especially true for facilities participating in value-based care models and possessing strong referral networks. Nonetheless, it's critical to concentrate on controlling care costs and delivering quality care — particularly when determining the makeup of direct care nursing staff between contract and employed nurses — along with leveraging direct care nurse staffing. Alignment between the payor and provider is becoming increasingly essential, reinforcing a trend starting in 2019 and showing significant maturity by 2023.



Median Paid Nursing Hours per Resident Day



Nursing Utilization by Operating Margin Bin

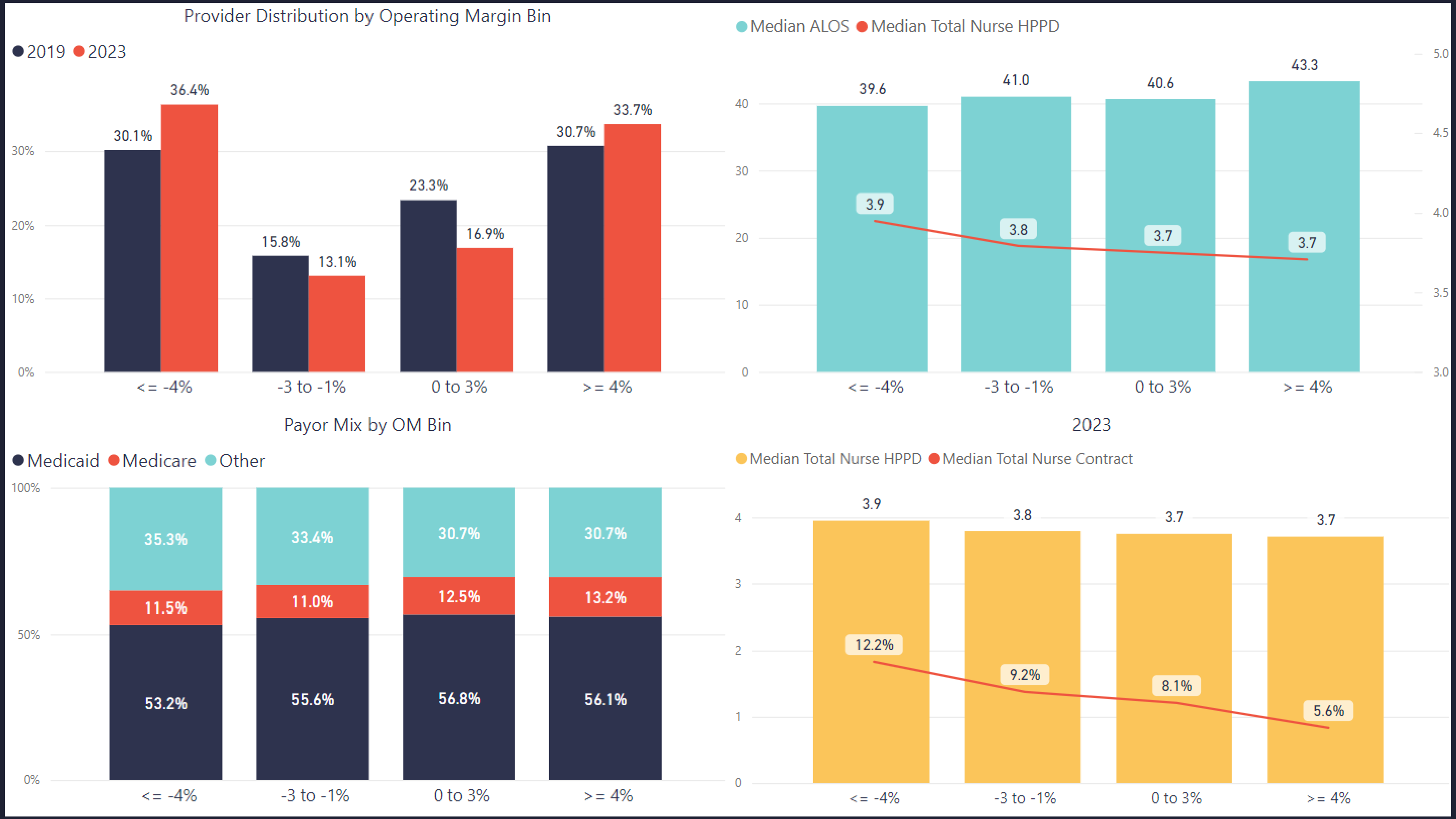


RATIO ANALYSIS

Labor and workforce

Workforce expenses remain a significant factor affecting SNF operations and financial health. Facilities reporting losses showed higher median nursing hours per resident day and more contract labor use than those with profit margins of 4% or higher. While this observation should not immediately lead to conclusions about using contract labor — which can be an appropriate and necessary approach — it raises considerations regarding the impact of upcoming staffing regulations expected to increase demand for direct care nurses.

The Great Divide – National



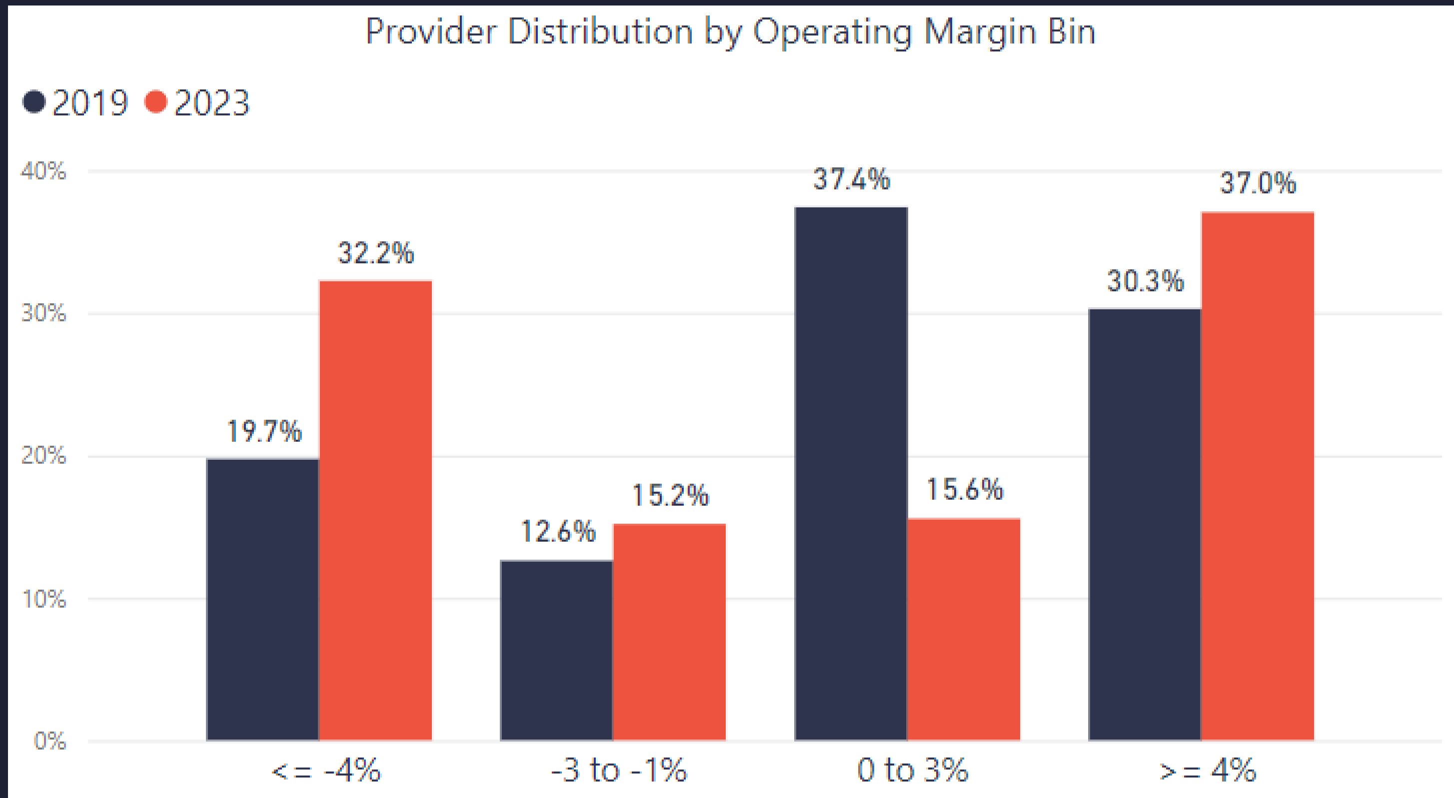
Margin
- Facilities with less than -4% operating margin increased from 30% by more than 6%, outpacing those with operating margin greater than 4%

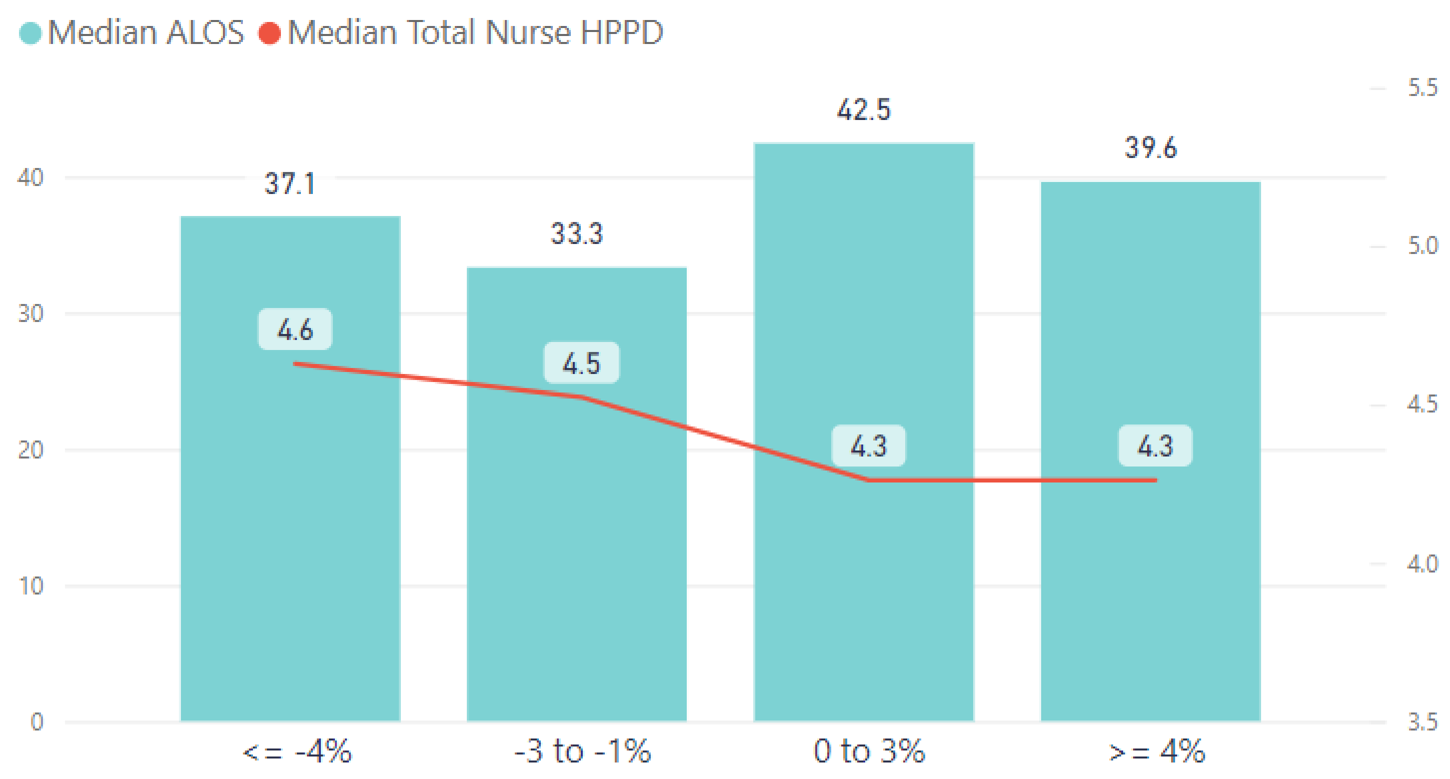
Length of Stay
- Reimbursement system still favors higher length of stay

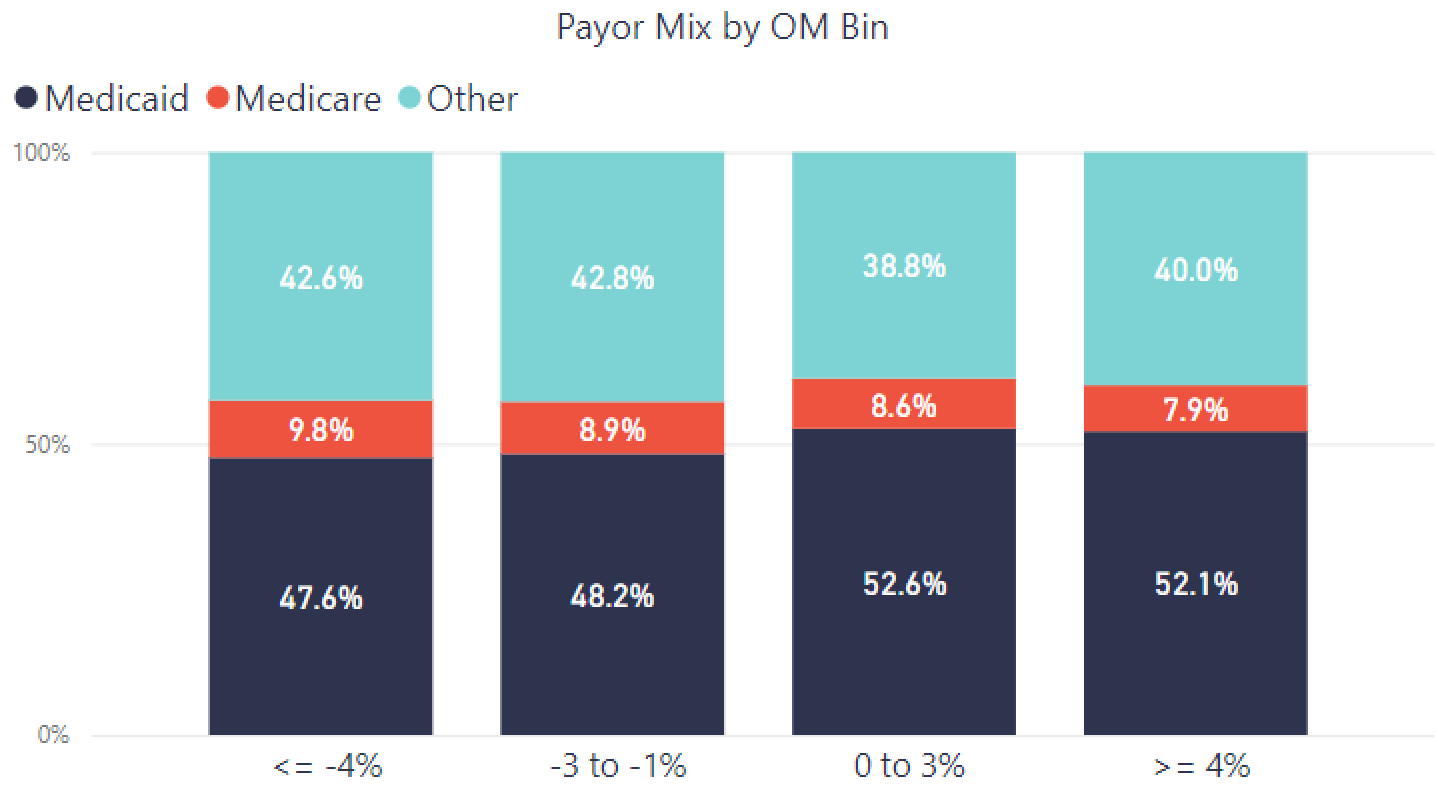
Mix
- Medicaid mix continues to increase, countering struggling facilities' strategy to attract short-stay residents

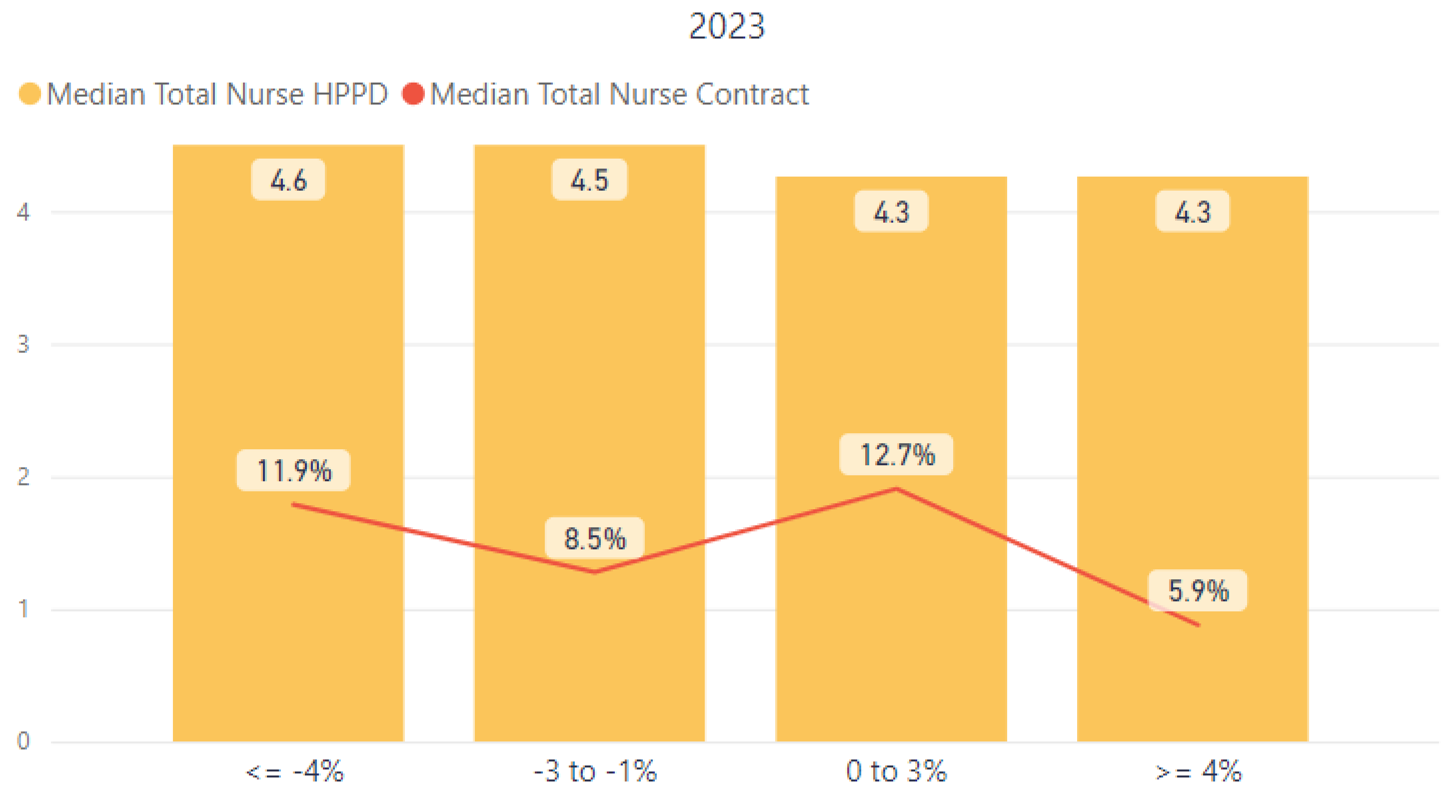
Labor
- While every fraction of an hour per patient day can impact financial performance, the most notable difference observed is the trend in contract labor utilization
- The median operating margin for facilities below -4% reported double digit contract utilization compared to a median of just 5% for those with margin exceeding 4%

The Great Divide – Minnesota









Margin

- Disparity is significant, with facilities below -4% shifting by more than 10%, and those with margin greater than 4% reaching 37%

Length of Stay

- Reimbursement system still favors higher length of stay

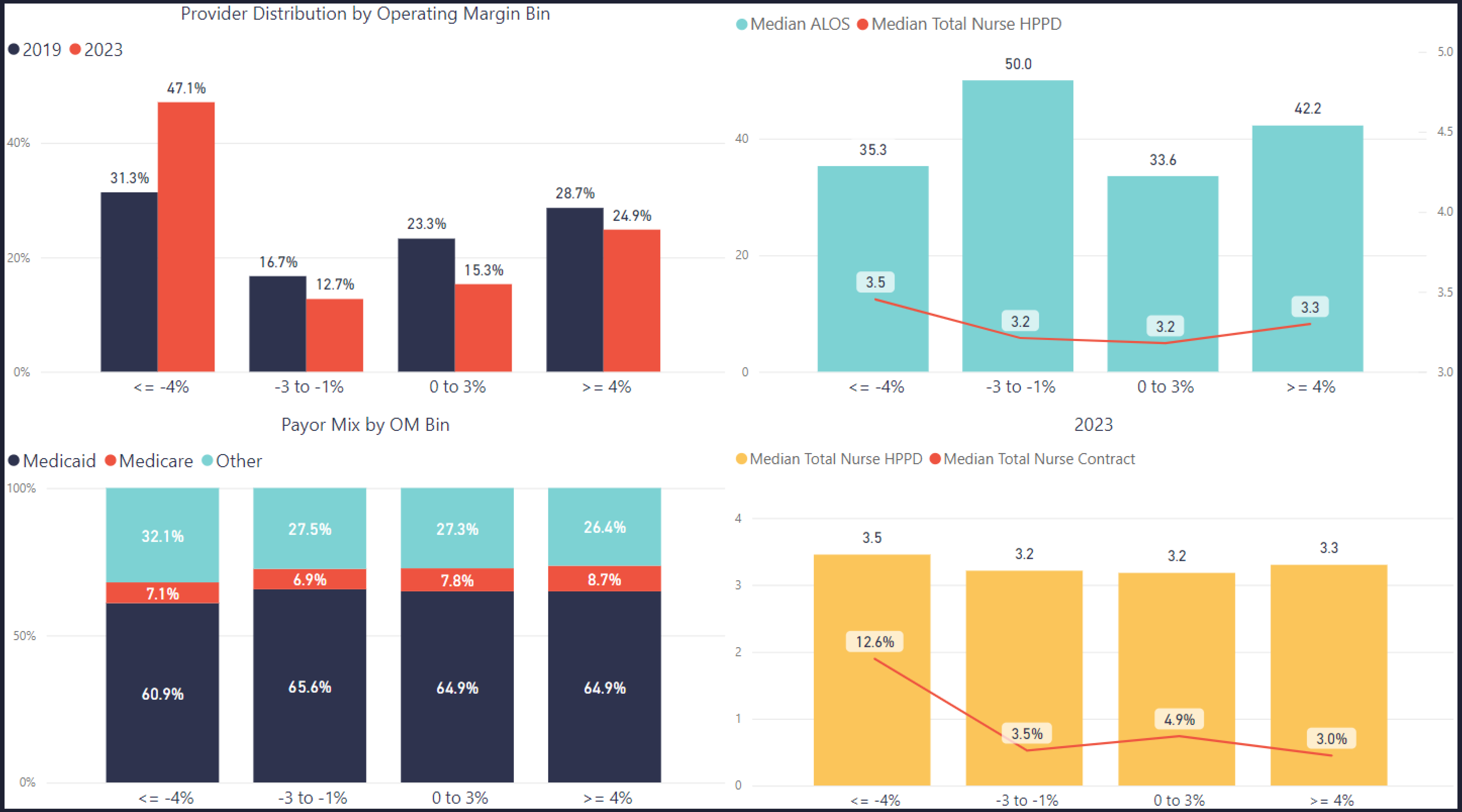
Mix

- Shift from Medicare to Managed Care trims funds available for cost of care

Labor

- Some facilities are relying on contract labor to hang on to high staffing levels

The Great Divide – Missouri



Margin

- Disparity is significant, with the majority of facilities reporting an operating loss
- Nearly 50% are reporting an operating loss below -4%

Length of Stay

- There's significant variation in length of stay, which varied impact on financial performance

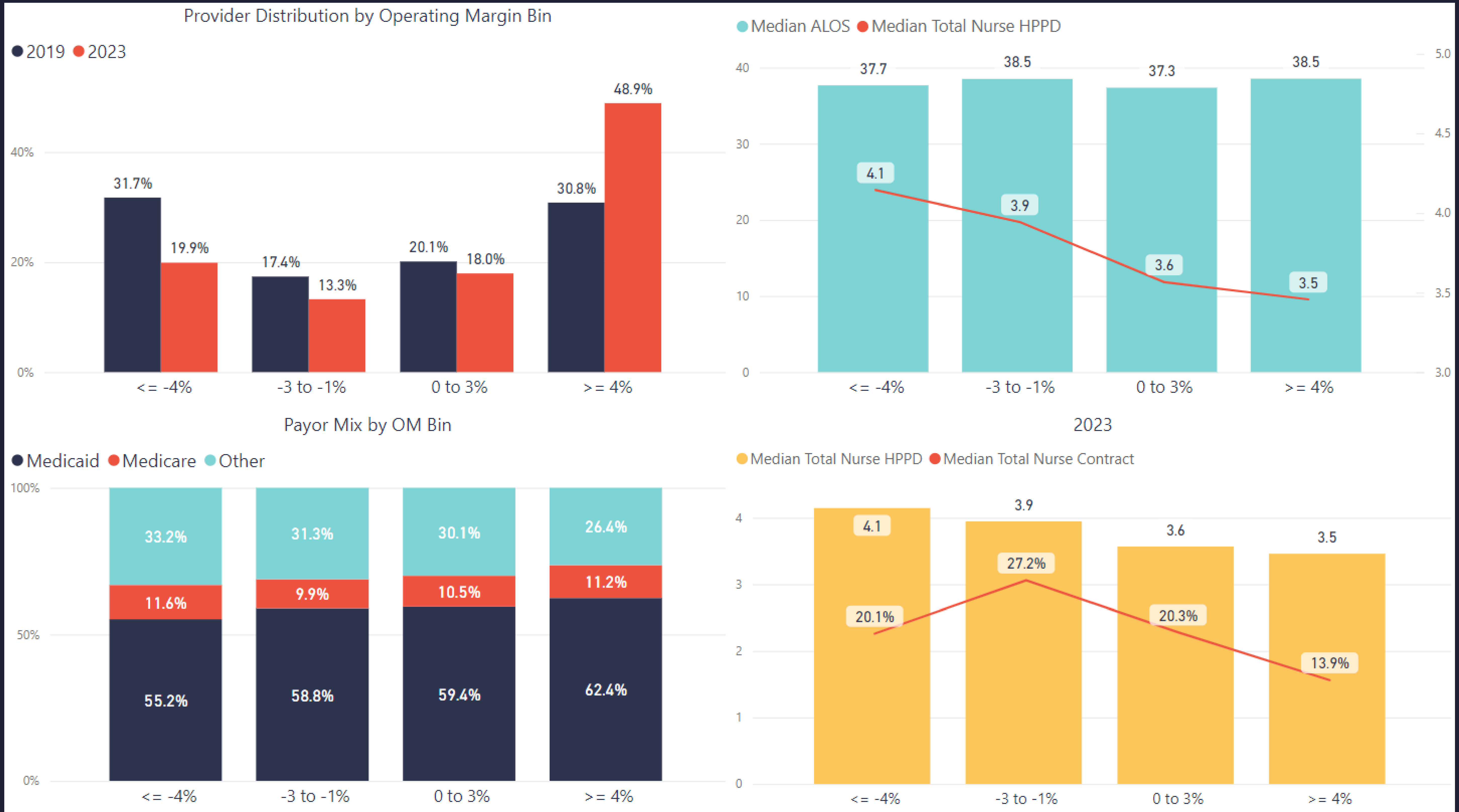
Mix

- Shift from Medicare to Managed Care trims funds available for cost of care

Labor

- Some facilities are relying on contract labor to hang on to high staffing levels

The Great Divide – North Carolina

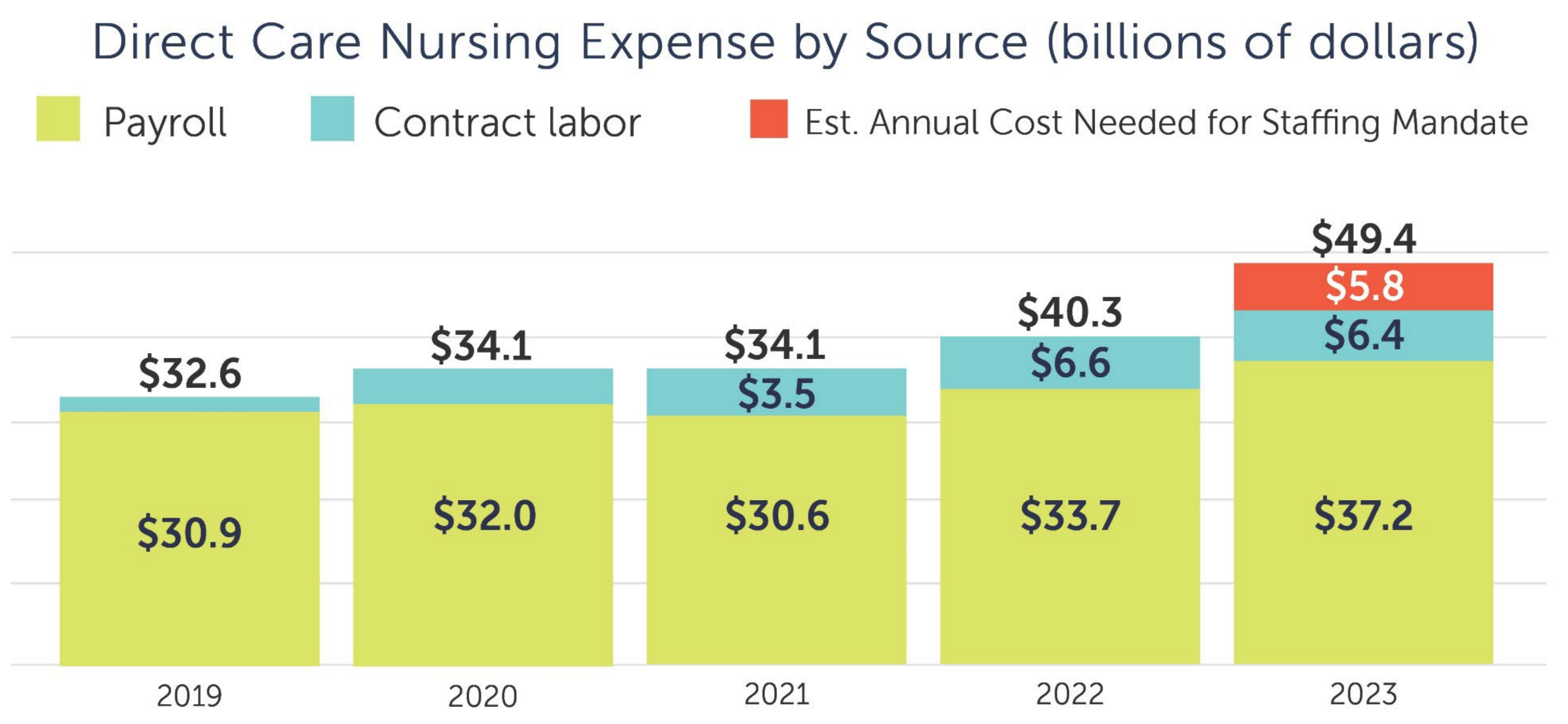


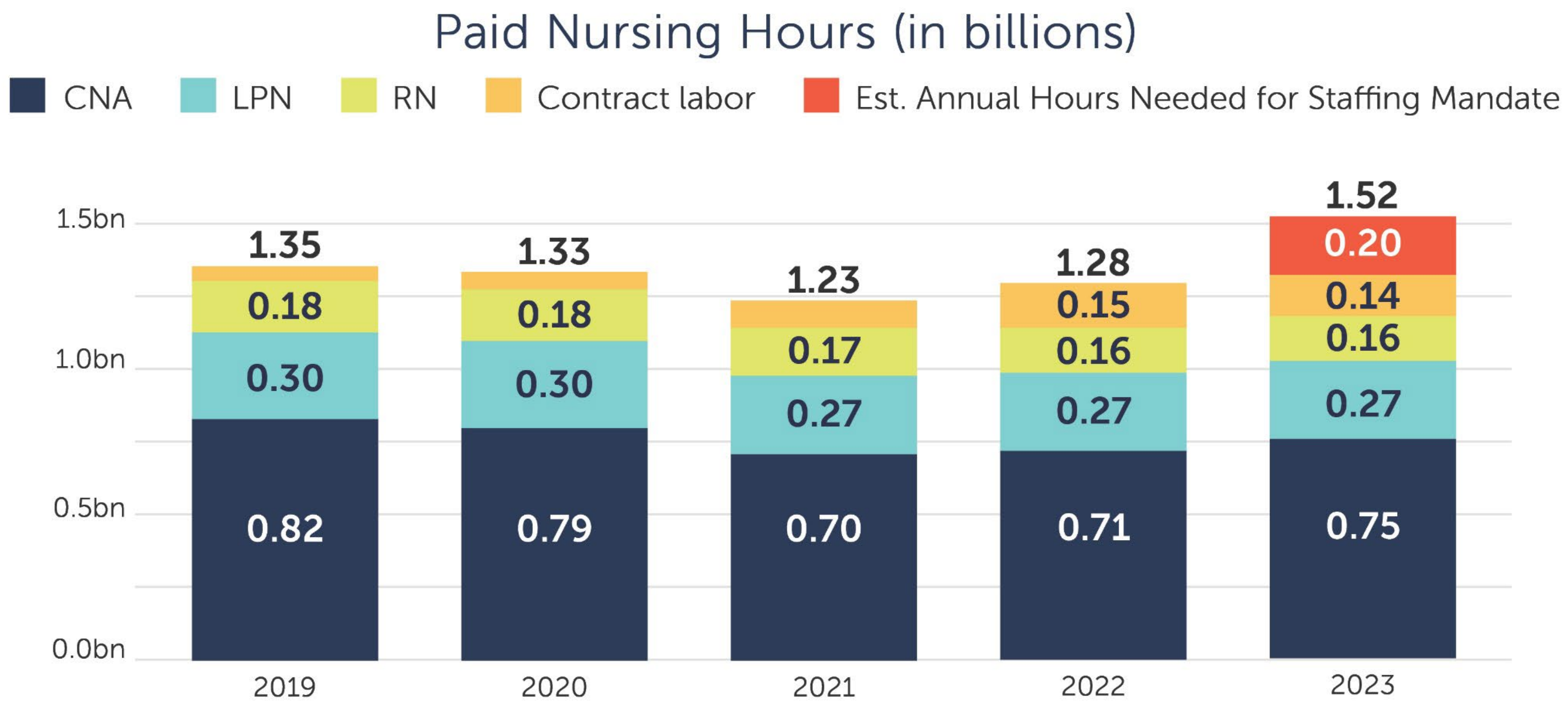
Margin
- Disparity remains, but there is a tilt toward strong performance

Length of Stay
- Minimal variation in length of stay

Mix
- Advocacy for Medicaid rates has led to a model where higher Medicaid census can yield healthy margins

Labor
- Even at 3.5 HPPD, facilities are struggling to recruit and retain caregivers





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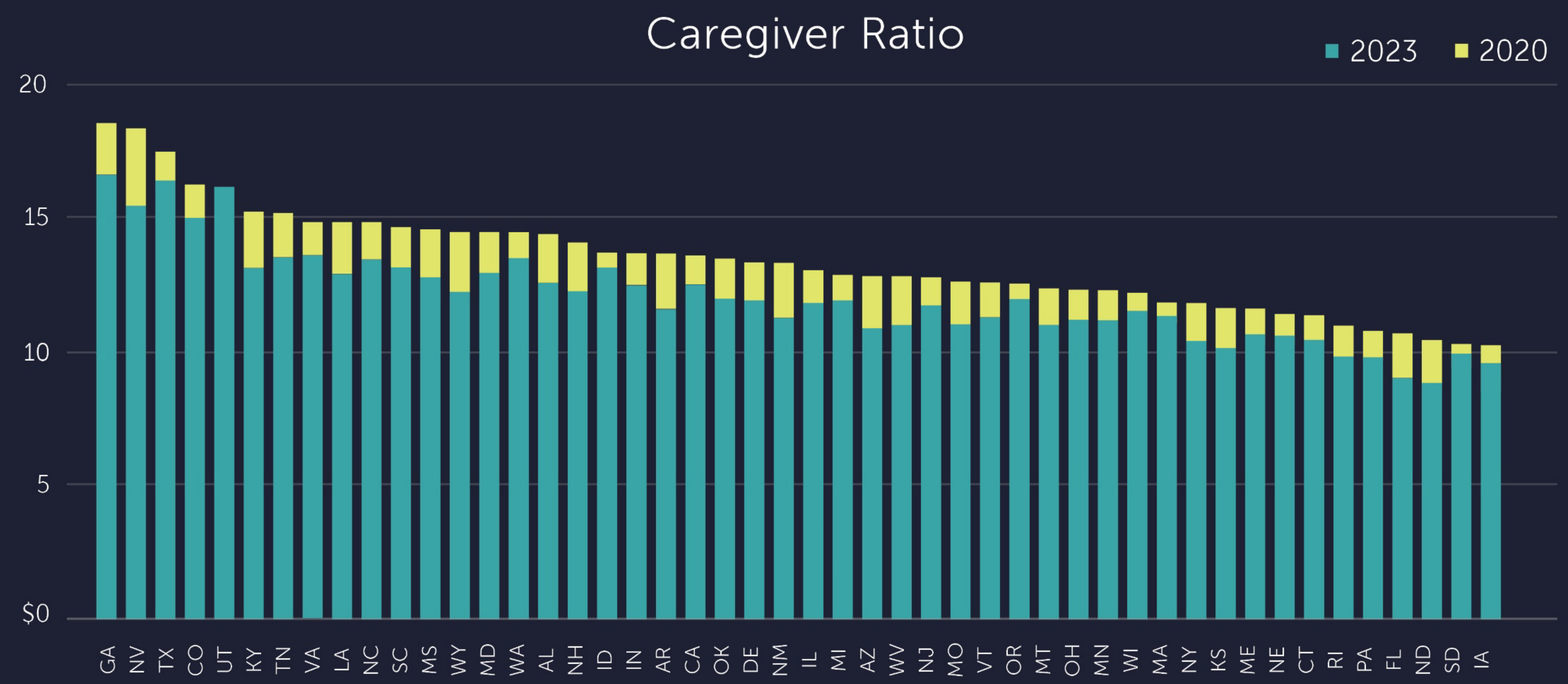
RATIO ANALYSIS: LABOR AND WORKFORCE

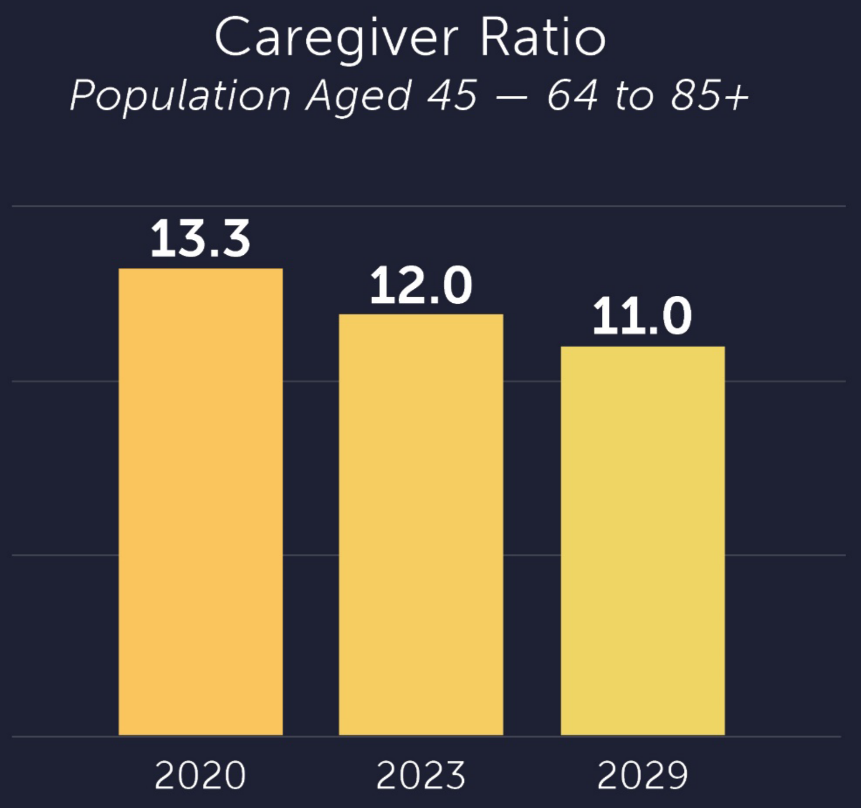
In 2022, the proposed staffing mandate was released. Coincidently, that same year, there was a significant increase in contract labor due to census recovery and facilities struggling to recruit and retain self-imposed staffing levels.

With these trends, direct care nursing expenses are climbing, and with the mandate now finalized, **an additional $5.8 billion labor expense may be looming** for the industry to somehow absorb. This raises a critical question about how facilities can sustain staffing levels in the face of growing census numbers and a limited labor supply.

There are notable disparities in population across different regions and states, especially when comparing caregivers' availability to those in need of care. The balance of supply and demand for SNF services also varies by geography. Effective, well-managed care offering around-the-clock direct assistance and diverse service options will likely become increasingly necessary. As SNFs report margins of less than or equal to -4%, with an associated trend in closing facilities and reducing bed capacity, the current financial trends don't seem to align with the projected long-term needs of the nation. When considering policy implications such as the federal minimum staffing mandate, access to care could become severely problematic in areas experiencing the most significant demographic changes.

While these dynamics differ by region, payer mix, and policy setting, a widening gap is evident between entities with sustainable operating margins and those without. As the caregiver ratio declines, adults aged 85+ could experience greater pressure to find suitable care. With fewer adult children available to provide care, more older adults may need to enter a nursing facility, intensifying the need for direct care nursing staff.





Conclusion

The SNF industry is at a critical juncture where leaders must shift from a crisis-management mindset to a strategic, forward-looking approach. By understanding the current environment, adapting to new realities, and investing in quality and efficiency, SNF operators can navigate this challenging period and emerge stronger. For those still finding their footing, the priority should be assessing the landscape thoroughly, developing a clear strategic direction, and stabilizing and improving financial performance.

During the height of the pandemic, SNFs were overwhelmed with managing the immediate health crisis, staffing shortages, infection control, and rapidly changing regulations. This short-term focus likely diverted attention from broader strategic issues. Many SNFs operated on thin margins pre-COVID, and the pandemic exacerbated financial stress through increased costs (e.g., PPE, testing, and staffing) and fluctuating occupancy rates.

CONCLUSION

The post-pandemic environment for SNFs

The health care landscape has changed significantly due several factors including shifts in payer dynamics (e.g., growth of Medicare Advantage), new regulations, workforce challenges, and changes in patient preferences. Many SNF leaders are now grappling with these changes without the preparation or strategic foresight that might have been possible without the pandemic's disruptions.

Data indicates many SNFs are experiencing tighter margins due to persistent labor costs, lower reimbursements, and occupancy challenges. At the same time, some facilities that adapted well or had favorable market conditions have maintained or even improved their margins. There's a growing disparity between facilities that adapted quickly to the new environment and those still struggling.

This disparity is likely to widen as external pressures persist.

Recommendations for SNFs

Comprehensive environmental assessment

Market analysis — Conduct a thorough analysis of the current market conditions, including payer mix changes, demographic trends, and competitive landscape. Understanding where your facility stands relative to these factors is crucial.

Regulatory and policy monitoring — Stay updated on regulatory changes and how they impact operations, particularly in terms of staffing, reimbursement, and quality reporting.

Strategic planning

Long-term vision — Develop a long-term strategic plan addressing current and future challenges. Include scenarios for continued labor shortages, reimbursement shifts, and potential economic downturns.

Diversification — Consider diversifying services, such as adding higher-margin care options (e.g., short-term rehab, memory care), and exploring relationships with other health care providers to create a more resilient revenue model.

Operational efficiency

Cost management — Focus on operational efficiency, including workforce management, technology adoption, and supply chain enhancement. Reducing reliance on expensive contract labor and improving care quality can help stabilize margins.

Quality improvement — Invest in quality improvement initiatives to enhance care outcomes, improve occupancy rates, and strengthen payer relationships. High-quality care facilities often have better financial performance and more negotiating power with payers.

Leadership and workforce development

Leadership training — Equip your leadership team with the skills and knowledge to navigate this complex environment. This includes financial acumen, strategic planning, and change management.

Workforce stability — Invest in your workforce through training, career development, and improving workplace culture to reduce turnover and enhance care quality.

Stakeholder engagement

Investor communication — Provide transparent communication to investors about the challenges and strategies being implemented. This will help maintain confidence and support for necessary changes.

Advocacy — Engage with industry associations and policymakers to advocate for favorable reimbursement policies and regulatory environments supporting the sustainability of SNFs.

From Challenge to Opportunity

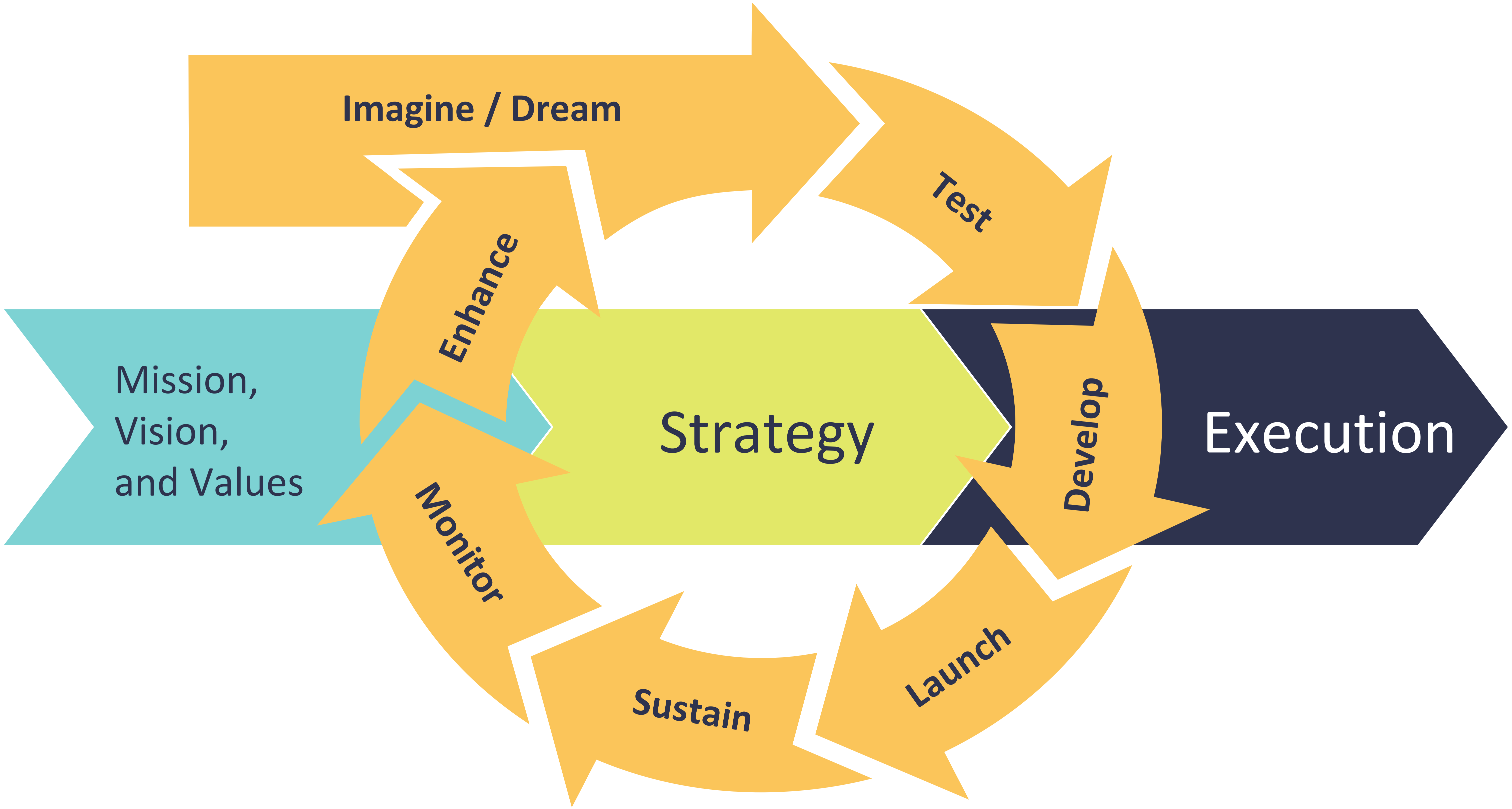
Value from Formal Strategic Planning

- Are we taking action to carry out our long-term strategy and vision?
- Are we taking proactive actions to take advantage of future opportunities and minimize risk?
- Do we have the resources to inform our decisions?
- Are we responding to changing consumer preferences for health services?

Strategic-Focused Objectives

- Broad participation is important to establishing future strategies
- Identify and refine strategies and initiatives to be pursued
  - Stay future-focused
  - Review and discuss key themes
  - Be thinking about what actions/resources may be needed
  - Consider barriers to overcome
  - Discuss, debate, agree
- Provide feedback to develop an actionable strategic plan to incorporate:
  - Priorities
  - Tactics/actions
  - Timeline
  - Resource requirements

Alignment of Strategy, Risk, and Execution



Bringing It Together

Board

Management

Residents and Families

Strategic Relationships

Communication and Alignment

Timely Financial Reporting

Receiving timely interim financial reports is crucial for:

Internal Users

- Informed decision-making
- Performance monitoring
- Cash flow management
- Risk management
- Operational efficiency
- Strategic adjustments
- Benchmarking

External Users

- Stakeholder communication
- Regulatory compliance
- Investor and donor confidence
- Mergers, acquisitions, and expansion

Is Your Financial Close Process Broken?

Untimely financial reporting might indicate these issues:

- No defined close process
- Lack of automated processes and standardization
- Limited or no integration between systems
- Manual creation of financial statements

Reimbursement and Regulatory Advisory

Perform a review of Minimum Data Set (MDS) documentation, and other clinical documentation. A review will highlight areas for process improvement to property capture care provided to residents and identify potential areas for improvement.

CLA can also perform an operational assessment, reviewing the entire operations of the SNF, including per patient day benchmarking, referral data, and staffing analysis.

Utilize a cost report preparer that understands the Medicare and Medicaid reporting requirements. CLA will work with providers throughout the year to determine the appropriate recording of costs to enhance revenue and meeting reporting requirements.

Digital Strategy

CLA Promise	Cost Comparison Objective	Digital Readiness Assessment Journey
We promise to know you and help you Industry specialization	Gain insight from historical data derived from a variety of sources	

Digital Readiness Assessment

Collaborative roadmap development focusing on removing key barriers to growth and accelerating scale

1. Discovery and evaluation
2. Current state mapping
3. Use case and feasibility study
4. Future state mapping
5. Roadmap and value definition

Polling Question

Which of the following is true?

- We have a digital roadmap and have had success implementing
- We have a digital roadmap but have struggled with implementation
- We do not have a roadmap but plan to design one in the next 12 months
- We don’t see value in designing a roadmap

Step One: Discovery and Evaluation

People

CLA consultative consultants

CLA overqualified data entry staff

CLA IT team

Process

Automated extraction and transformation

Manual calculations and aggregations

Technology

SQL Server Management Studio

Microsoft Excel

Data

Financial and statistical from Medicare cost reports

2015 Cost Comparison

I6 | 12.221901589811

	A	B	C	D	E	F	G	H	I	J	K	L	M
4	Type	Region	State	Percentile	Ratio	2012	2013	2014	2015	2012 Count	2013 Count	2014 Count	2015 Count
5	BS IS	(All)	(All)		Total Report Record Count					10842	13465	13366	13053
6	BS IS	(All)	(All)	50th %tile	Average of Avg Age of Plant	11.83109	12.05408	12.17525	12.2219	1147	1432	1354	1216
7	BS IS	(All)	(All)	50th %tile	Average of Current Ratio	1.440224	1.434477	1.439845	1.432627	10645	13185	12970	12718
8	BS IS	(All)	(All)	50th %tile	Average of AR Days in NSPR	39.27914	39.80732	39.56335	39.06297	10628	13108	12891	12659
9	BS IS	(All)	(All)	50th %tile	Average of Days Cash on Hand	25.62715	25.86951	25.74501	26.64158	5441	6658	6534	6333
10	BS IS	(All)	(All)	50th %tile	Average of Leverage Ratio	0.658863	0.652237	0.661465	0.640777	2375	2906	2697	2461
11	BS IS	(All)	(All)	50th %tile	Average of Operating EBIDA %	0.113641	0.109525	0.109351	0.10932	10671	13220	13007	12763
12	BS IS	(All)	(All)	50th %tile	Average of Operating Margin %	0.01873	0.013552	0.013077	0.01185	10671	13220	13007	12763
13	BS IS	(All)	(All)	50th %tile	Average of Net Income %	0.022204	0.017224	0.016476	0.014394	10671	13220	13007	12763
14	BS IS	(All)	(All)	50th %tile	Average of Estimated DSC	2.057464	1.979931	1.925971	1.897342	1756	2173	2040	1797
15	BS IS	(All)	(All)	50th %tile	Average of Capital Spending % of Ope	0.01194	0.012389	0.011913	0.011704	7968	9761	9520	9189

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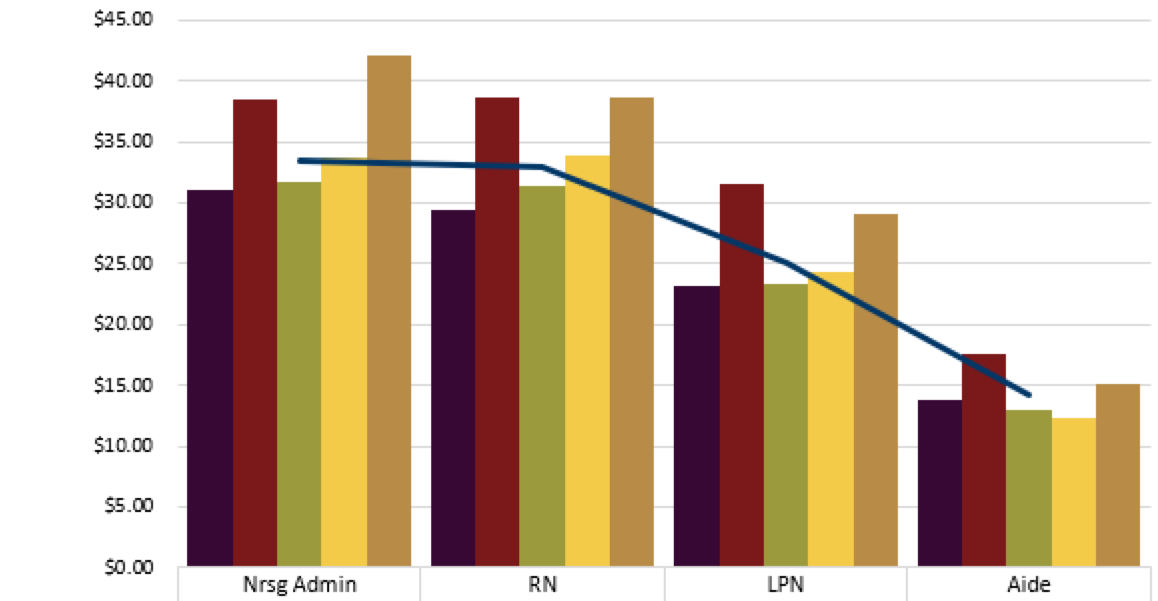
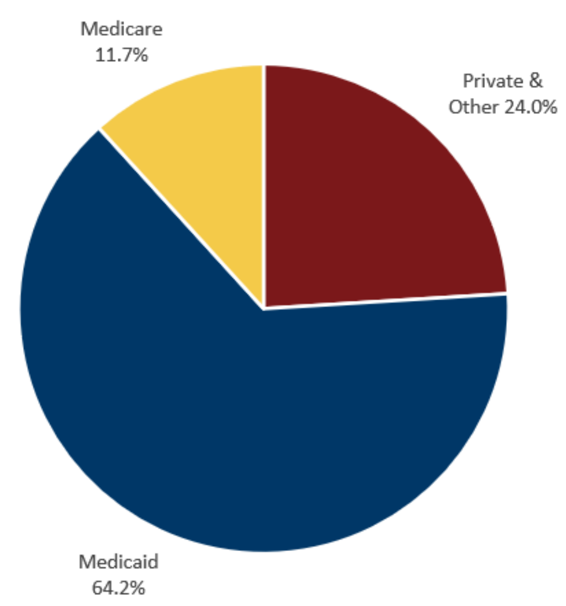
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1					Salaries per Hour Nursing Admin Nursing Admin	Salaries per Hour RN	Salaries per Hour LPN	Salaries per Hour Aides	Salaries per Hour Total Nursing	Salaries per Hour Social Services Social Services	Salaries per Hour Avg Hourly Wage - Plant Plant	Salaries per Hour Avg Hourly Wage - Housekeeping Housekeeping	Salaries per Hour Avg Hourly Wage - Laundry Laundry	Salaries per Hour Avg Hourly Wage - Dietary Dietary	Salaries per Hour Avg Hourly Wage - Admin
2															
3															
4	Sum Range				Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i	Data!$i:$i
5															
6				SALARIES PER COMPENSATED HOUR											
7															
8															
9	Region Link				Nursing Admin	RN	LPN	Aides	Total Nursing	Social Services	Plant	Hskpg	Laundry	Dietary	Admin
10	(All)	25th %tile		Total 25th %tile	$28.91	$28.45	$21.86	$12.24	$16.55	$15.58	$15.43	$9.58	$9.14	$10.70	$22.63
11	(All)	50th %tile		Total 50th %tile	$33.44	$32.97	$25.07	$14.17	$19.15	$18.98	$17.90	$10.70	$10.39	$12.09	$26.41
12	(All)	75th %tile		Total 75th %tile	$40.20	$38.03	$29.37	$16.50	$22.39	$23.14	$20.69	$12.17	$12.15	$13.83	$31.15

Median Salaries per Compensated Hour



	Nrsg Admin	RN	LPN	Aide
Midwest	$31.13	$29.43	$23.24	$13.79
Northeast	$38.39	$38.68	$31.53	$17.59
Southeast	$31.70	$31.40	$23.31	$12.92
Southwest	$33.64	$33.81	$24.38	$12.25
West	$42.11	$38.58	$29.07	$15.17
Total	$33.44	$32.97	$25.07	$14.17

2015 Average Payor Mix



Step Two: Current State Mapping

Automated by IT team
10% effort

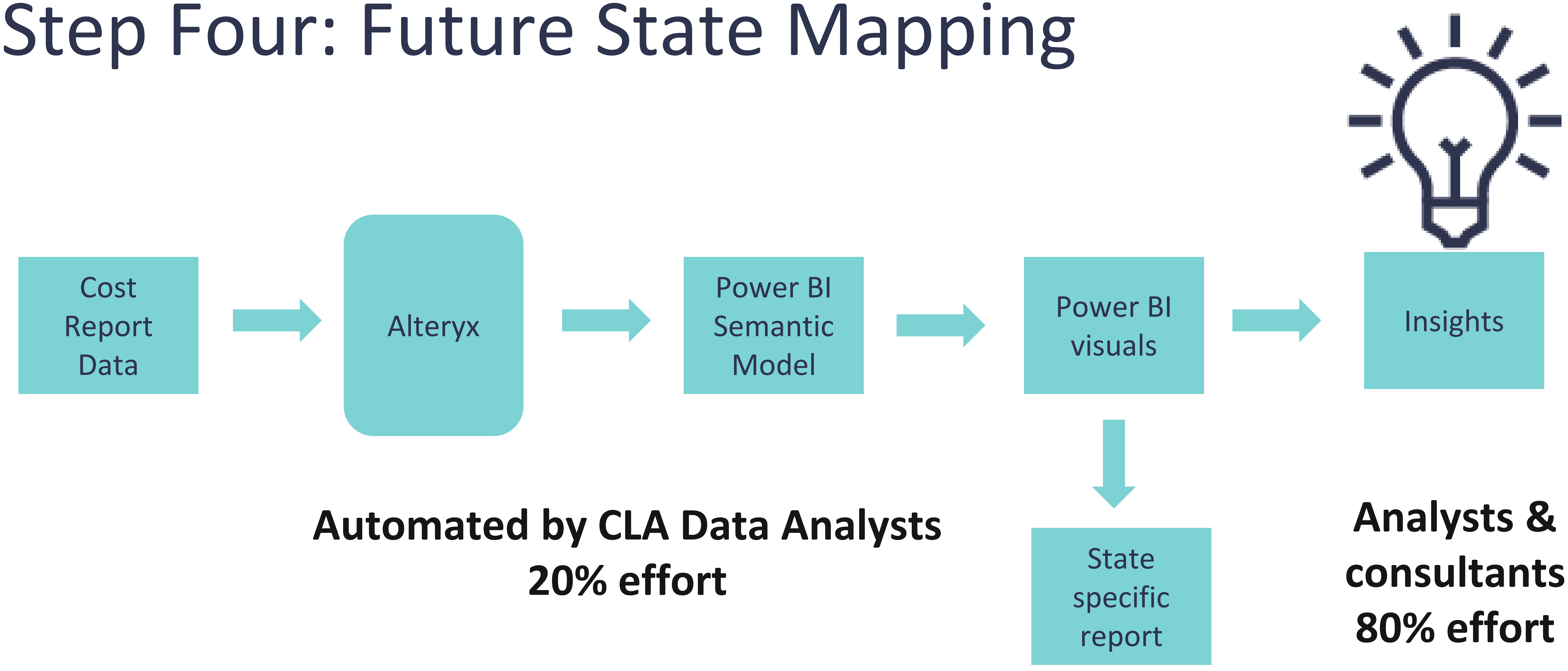
Manual by business team
60% effort

Consultants
30% effort

Step Three: Use Case and Feasibility Study

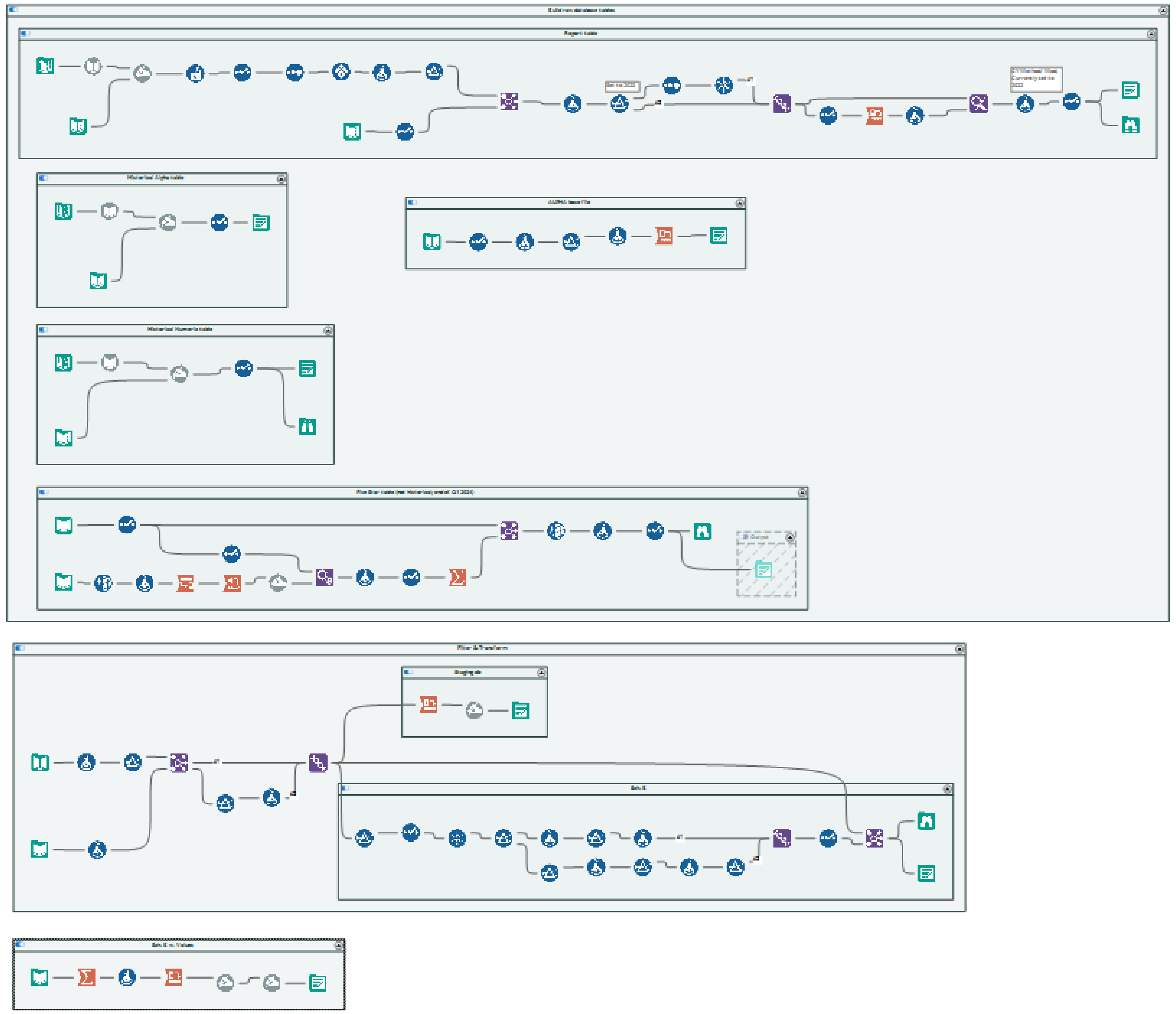
People – moderate feasibility – requires right person and support	Upskill member of CLA business team to function as Citizen Developer to reduce inefficiencies of relying on IT
Process – high feasibility – see people and technology	Automate calculations and aggregations
Technology – high feasibility – have Alteryx, Power BI desktop is free	Alteryx - low code process automation Microsoft Power BI - data visualization
Data – high feasibility – data is free, Citizen Developer can run fast	CMS Five Star Quality Ratings Payroll Based Journal NHSN Covid Occupancy

Step Four: Future State Mapping

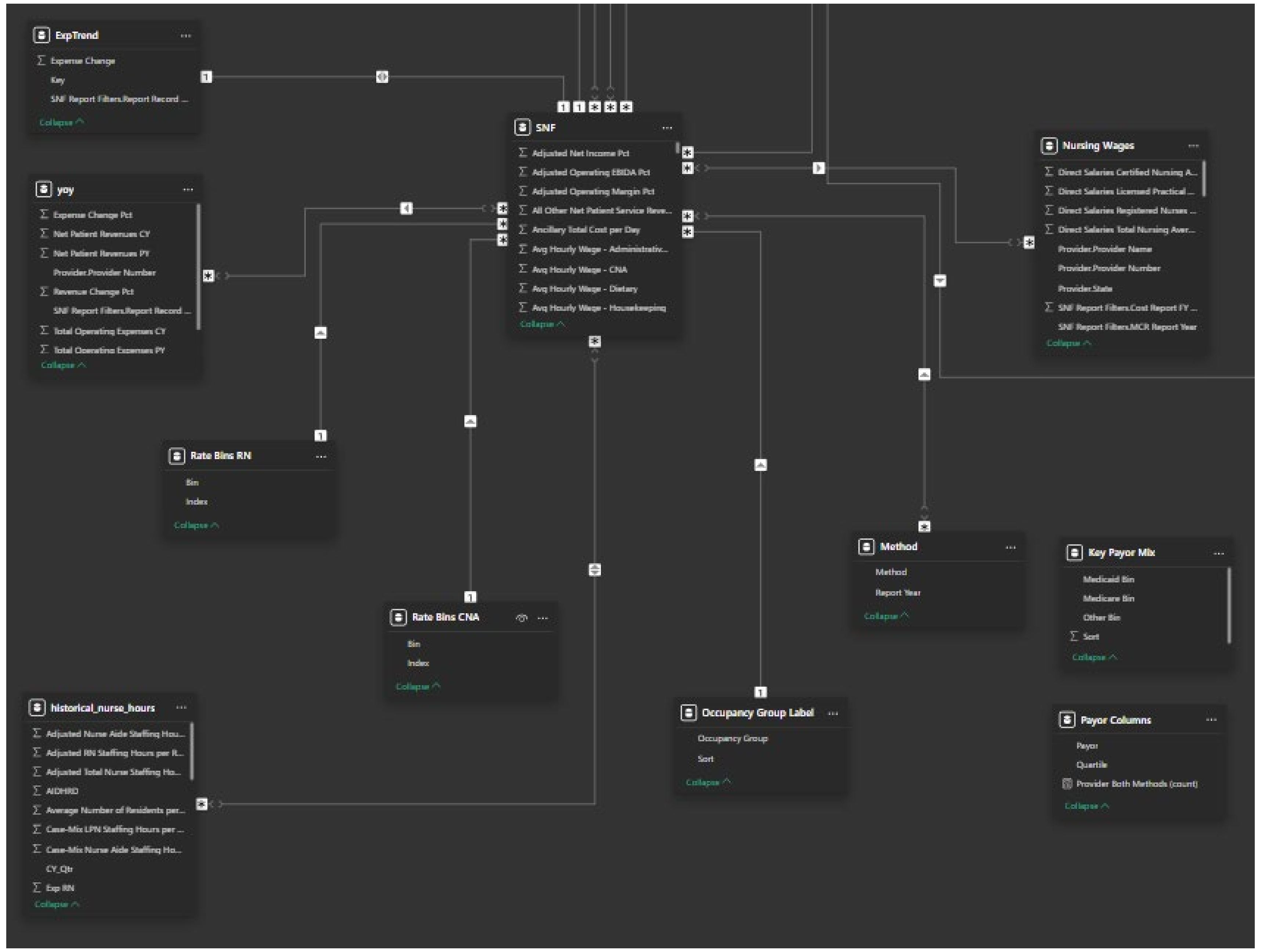


2024 Cost Comparison

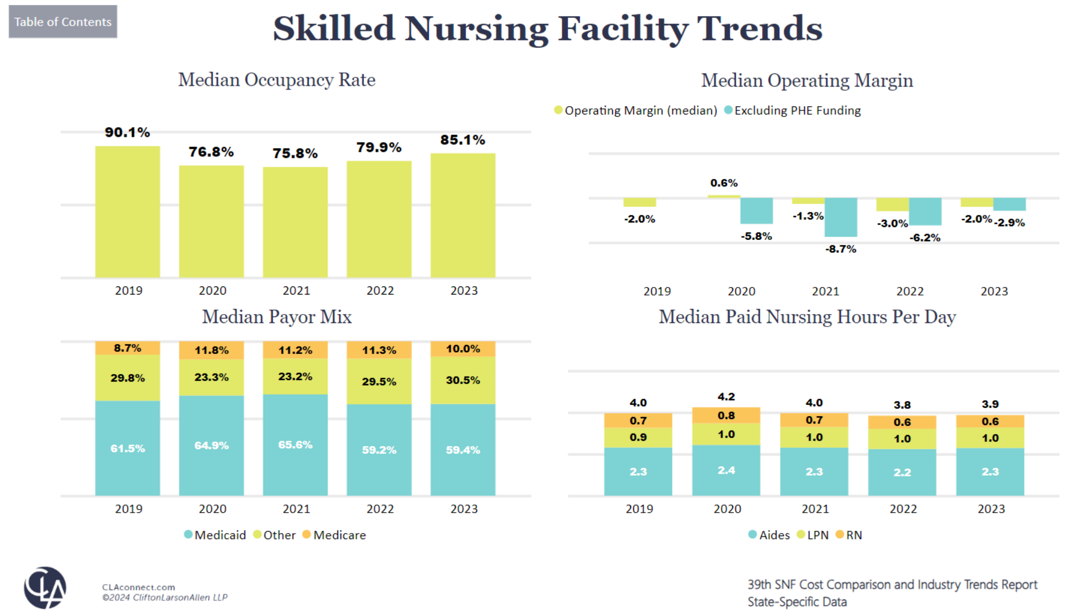
Low Code Automated Data Preparation and Blending

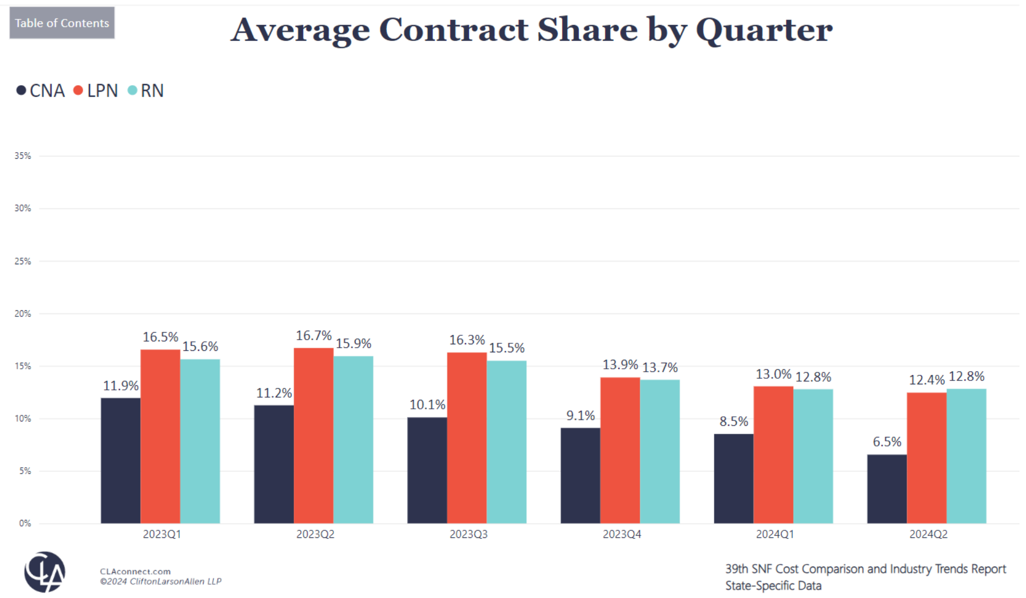


Power BI Semantic Model



State Specific Report





Step Five: Roadmap and Value Definition (Abbreviated)

People – High Value

Transition member of CPA compliance team to data analyst role to deliver promise to know and help clients

Process – High Value

Leverage Alteryx and Power BI to allow team to focus on analysis for greater insights without additional effort

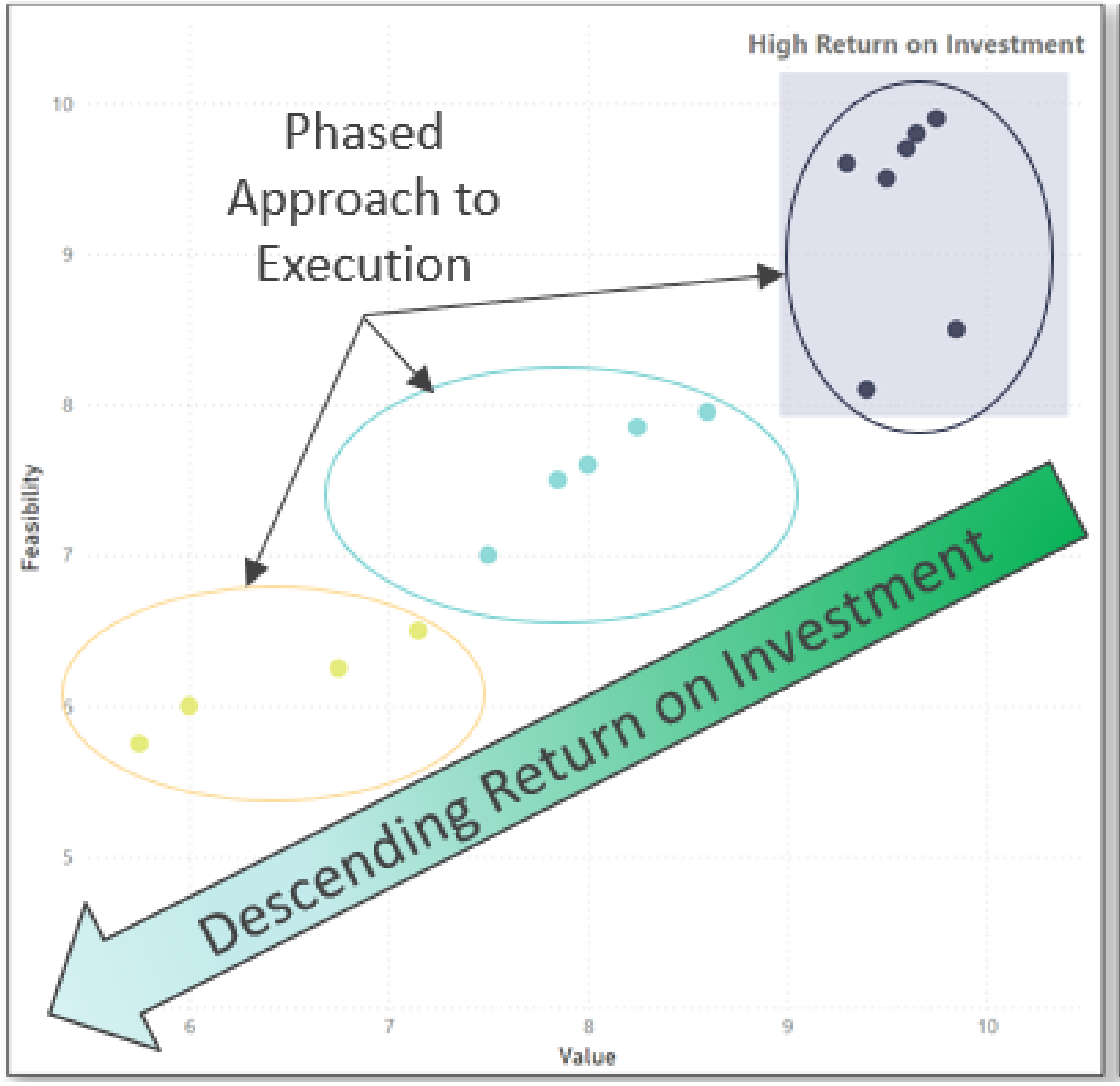
Technology – High Value

Create enterprise value with automated analytical workflows and models

Data – High Value

Add data sources for deeper insights

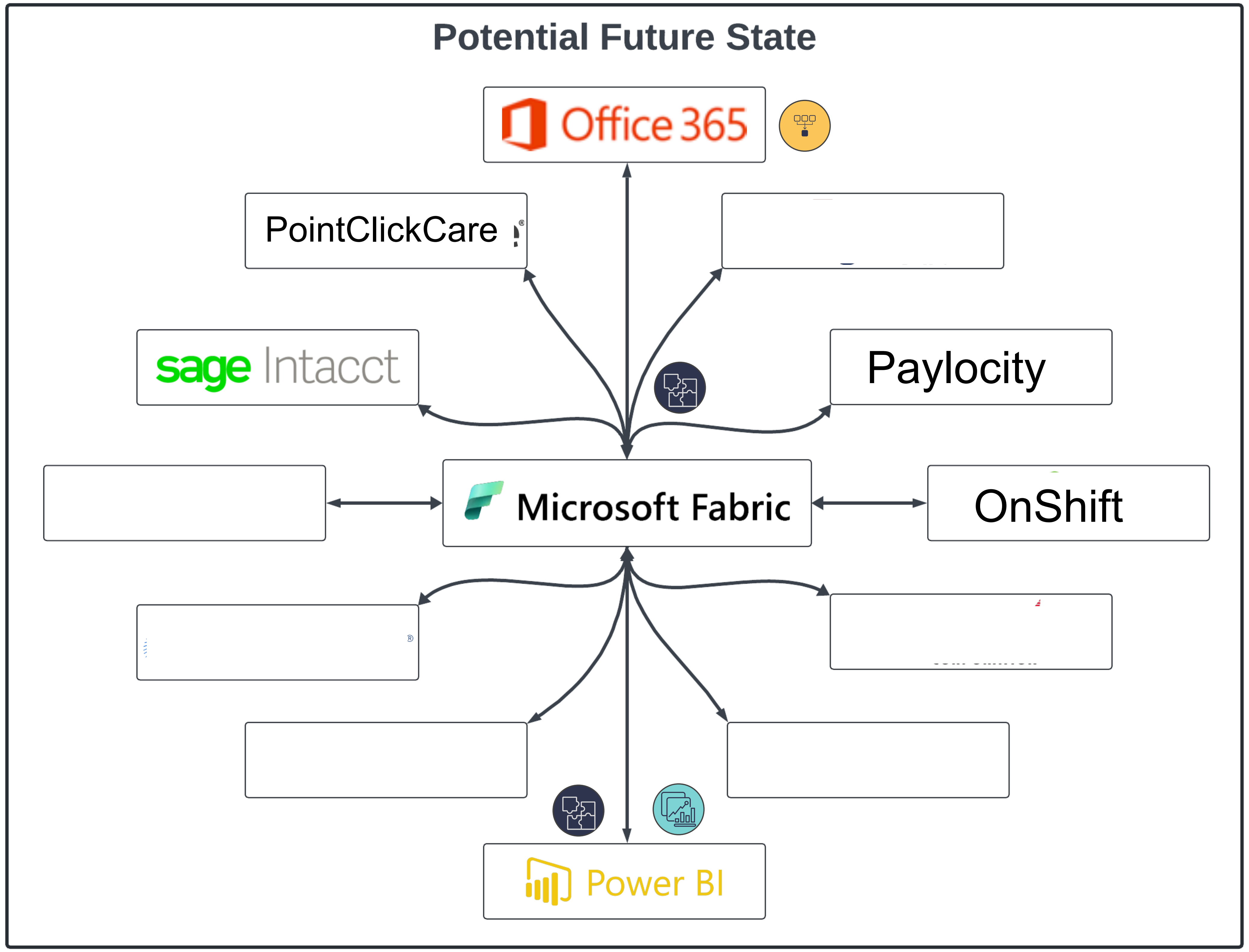
Potential Use Case Examples



Use-Case Name	Value	Feasibility
KPI Identification		
KPI Consolidation		
KPI Segmentation		
Data Calendar		
Prioritize Dashboard Needs by Function & Deployment to the Organization		
Design, Build & Deploy Production Data Warehouse Solution		
Consolidated BI / Reporting Development		
Implement Microsoft CoPilot		
SharePoint Build Out		
Consolidate Duplicative Use-Case Systems to Reduce Complexity		
Integrate Sage Intacct & PointClickCare		
Review & Improve Deployment of Paylocity		
Develop Power Automate Flows to Support Workflow Automation Across the Organization		
Document SOPs as They Relate to Core Systems Use		
Self-Service Analytics		
Ad-Hoc Reporting		

Potential Future State Diagram

Once the identified tactical use cases have been implemented, the organization will be able to realize the future state systems and architecture diagram detailed below:



Scalable Systems Integration and Connectivity

- Centralized data repository provides opportunity for far wider systems integration, multi-directional data transfer, conditional workflow driven logic and broader automation support to facilitate efficiency

Automated Insights and Operational Reporting

- Scheduled refresh capabilities will provide access to more timely insights while minimizing effort required to derive insights
- Custom tailored reports / visuals will support specific teams, departments and organizational functions with KPIs needed to drive performance

Office Productivity Platforms Represent Consolidation Opportunity

- Fewer core platforms required to operate effectively day-to-day
- Increased functionality & integration of remaining tools
- Greater access to enterprise resources, minimized credential requirements & greater security posture

Polling Question

Select any of the following that are a priority for your organization in the next 12 months

- Selecting and implementing software (e.g., financial)
- Modernize data storage (e.g., data warehouse)
- Modernize reporting and analytics (e.g., Power BI dashboards)
- Focus on operational excellence (e.g., AI-powered workflows)

Polling Question

I would like to talk to someone at CLA about

- Digital solutions and data driven insights
- Reimbursement advisory
- Outsourced accounting
- Strategic planning
- Other
- Nothing at this time

Links to Reports

2024 State-by-State Financial and Operational Metrics

39th SNF Cost Comparison and Industry Trends Report

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