



UTAH DEPARTMENT  
OF HEALTH &  
HUMAN SERVICES  
*Office of Reimbursement,  
Coordinated Care &  
Audit*

Medicaid Reimbursement Rate Comparative  
Analysis – Nursing and Intermediate  
Care Facilities

Final  
May 30, 2025



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# Nursing and Intermediate Care Facilities Executive Summary

Nursing facilities (NFs) and intermediate care facilities (ICFs) provide residential care for individuals with complex medical needs that cannot be safely met at home. NFs provide 24-hour care to reach and maintain the physical, mental, and psychosocial well-being of residents. In addition to nursing services, NFs must also provide for the residents' rehabilitation, hygiene, dietary, and social needs. ICFs provide supervision and active treatment to individuals with intellectual disabilities to promote their self-determination and independence. Active treatment includes aggressive and consistent training, treatment, and health services.

The NF and ICF rate study compares Utah Medicaid reimbursement rates to facility costs and reimbursement rates from other state Medicaid programs. *Table 1* provides a high-level summary of the NF and ICF rate study. We expand upon the details of these figures in the following sections of our report.

*Table 1. Summary of NF and ICF Comparison*

Description	Utah Medicaid Rate Exclude Suppl.	Utah Medicaid Rate Include Suppl.	Cost Coverage			Other State Comparison	
			Cost per Patient Day	Utah (Exclude Suppl.) as % of Cost	Utah (Include Suppl.) as % of Cost	Average of Other State Medicaid Rates	Utah (Exclude Suppl.) as % of Other State Medicaid Rates
NF Per Diem	\$255.72	\$405.51	\$329.44	78%	123%	\$268.04	95%
ICF Per Diem	\$256.25	\$265.02	\$223.14	115%	119%	\$613.98	42%

- The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to increase NF rates July 1, 2024 and ICF rates April 1, 2022. The inflation from the appropriation to December 31, 2024 (midpoint of SFY 2025) for NFs is 0.6%, and for ICFs is 10.3%. Inflation was calculated using the Medicare Economic Index (MEI) published by the Centers for Medicare and Medicaid Services (CMS) and obtained from: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.
- The cost data are the adjusted cost for facilities to provide nursing or intermediate care services. These data are based on Myers and Stauffer's agreed-upon procedures (AUPs) of the 2024 FCP for all NFs and ICFs in Utah.
- This table uses the average of the rates for comparable services provided in the surrounding states of Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, North Dakota, and Wyoming. Montana was selected due to proximity to Utah, and North Dakota was selected due to availability to the research team.
- Other state rates do not include supplemental payments and are only compared to the UT rates excluding supplemental payments.



## **NF Summary**

Based on the rate research, Utah Medicaid base or routine reimbursement for NFs, on average, covers 78% of costs. However, total Medicaid reimbursement, which includes the base rate and all Medicaid supplemental payments (the upper payment limit [UPL] and quality incentive payments [QIPs]) covers 123% of costs. Compared to the neighboring states, on average, Utah Medicaid routine per diems (excluding supplemental payments) are comparable to the reimbursement levels of the other states in the study.

## **ICF Summary**

Utah Medicaid routine reimbursement (excluding supplemental payments) for ICFs, on average, cover 103% of associated costs. When considering supplemental payments, the ICF rates cover 107% of costs. Compared to the neighboring states, on average, Utah ICF Medicaid routine per diems (excluding supplemental payments) are 41% of the reimbursement levels of the other states in the study. Of note, the other state's rates identified in Table 6 show highly variable rates, which makes the average difficult to interpret in comparison to Utah.



# Background

The Utah Department of Health and Human Services, Office of Reimbursement, Coordinated Care & Audit engaged Myers and Stauffer LC (Myers and Stauffer) to review and compare Utah Medicaid reimbursement rates to certain reimbursement benchmarks, including Medicare reimbursement rates (if applicable), reimbursement rates from other state Medicaid programs, or cost coverage based on provider costs of services. As part of this project, we have issued a series of separate reports by service category. This report provides the results for NFs and ICFs and is accompanied by an Excel workbook titled *Utah Rate Study 2025 – NF and ICF Exhibits* containing rate comparisons for the services analyzed.

For NFs and ICFs, we compared reimbursement rates for routine services. Myers and Stauffer used the most recent data obtained during the 2024 AUPs Myers and Stauffer performed in reviewing revenue and cost data submitted by the NFs and ICFs. The sample of other states' data were retrieved through publicly available information or separate state projects held by Myers and Stauffer with State approval.



## Data Sources

### Utah Medicaid Rate Data

The Utah Medicaid per diems for NFs and ICFs were calculated using the confirmed Medicaid revenue and days submitted by providers in the 2024 FCPs. Myers and Stauffer verified the accuracy of the submitted Medicaid revenue and days against State records while performing the AUPs in reviewing the FCPs. Utah posts NF rates at the following website: <https://medicaid.utah.gov/stplan/longtermcarehra/>. However, the FCP revenue data were elected over the posted per diems for ease of calculation as it considers add-on payments for additional services, such as tracheostomy and ventilator and allows for the inclusion and exclusion of supplemental payments, which are a significant source of Medicaid revenue for providers. The research team compared the base or routine per diem, derived from the reviewed routine Medicaid revenue and days, to the yearly average of the NF quarterly rates available online for further assurance in the calculated rates.

### Inflation

The inflation rate is calculated from the last legislative appropriations change, July 1, 2024 for NFs and April 1, 2022 for ICFs, to December 31, 2024 (the midpoint of SFY 2025), using the Medicare Economic Index (MEI) published by the Centers for Medicare and Medicaid Services (CMS) at: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.

### Cost Data

The cost per patient day was calculated using the total costs and days submitted by providers in the 2024 FCPs. Myers and Stauffer conducted an AUP review for a sample of providers, which included comparing salaries to payroll reports, checking for undisclosed related-party transactions, verifying property tax and insurance expenses, and validating a sample of general ledger entries. All providers were reviewed for non-allowable costs, classification of costs in accordance with the FCP instructions, and accuracy against each facility's respective trial balance. Total costs used in calculating the cost per patient day exclude ancillary costs.

### Surrounding States

The comparative analysis compares Utah Medicaid per diems for NFs and ICFs to the reimbursement rates from eight other states based on proximity to Utah or availability of data: Arizona, Colorado, Idaho, Montana, Nevada, North Dakota, New Mexico, and Wyoming. The Medicaid rates for these states were obtained in May 2025 from published schedules or through various project teams within Myers and Stauffer, with State approval. The NF rates of the sample states used in this study are all routine rates, excluding supplemental payments, and are compared exclusively to the average Utah Medicaid routine rate.



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While all sampled states have NF rates, not all have ICFs or only have state-owned ICFs. Colorado, Idaho, Nevada, New Mexico, and North Dakota are the only states with privately owned ICFs, and their rates are used in calculating the average ICF rate for the neighboring states.

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## Reimbursement Rate Comparisons

The NF and ICF rate comparisons are summarized in this section. These rate comparisons serve as points of reference only, providing the opportunity to identify those service categories where Utah Medicaid rates appear high or low when compared to the cost of providing services and the rates paid by the comparison Medicaid states.

The comparison of Utah rates to costs, inflation using the MEI since the last rate change, and a sample of other states is not intended to suggest a desired rate or level of reimbursement. Health care payers differ in how they determine benefits and define services, the limitations they place on services, who is eligible for the services, who the providers are that deliver the services, and numerous other factors that affect reimbursement methodologies and fees.

State legislation determines Medicaid agency budgets based on state revenues. Appropriations are authorized by the Legislature and provide agencies with the authority to expend funds. Therefore, state agencies are limited in amounts for reimbursement rates based on state budgets. In addition, the federal government's share of a state's expenditures through the Federal Medical Assistance Percentage (FMAP) varies by state and provides differing levels of federal support across states. Of the states included in the research sample, the highest FMAP rate for federal fiscal year 2025 is 71.68% for New Mexico, and the lowest is 50.00% for Colorado (the FMAP for Utah is 64.36%). Factors relating to state budgetary levels and federal financial assistance are not considered in this analysis.

It is important to consider the following limitations when comparing reimbursement rates:

- A comparison of reimbursement rates may not provide a complete representation of reimbursement levels between Utah Medicaid and the other states in the research sample.
- Government payers maintain more detailed information about fee schedules and underlying payment policies that may not be reflected in the information obtained from published fee schedules.
- Methodologies that state Medicaid programs use, and the resulting rates, are specific to their overall policies and economic environment and it is important to understand there are policy decisions and unpublished context underlying the rate values. For example, a comparatively high or low Utah Medicaid rate when compared to other states may signify a rate that is updated more frequently by Utah Medicaid than the other states.
- Payment policies are often designed to address specific policy initiatives, so a Utah rate that appears higher than the comparison rate may result from a particular policy initiative designed to encourage access to or use of a particular service. Alternatively, a Utah rate that appears lower than the comparison rate may result because other states may have made targeted increases for specific services.



- There is variation between states on which ancillary services are included or excluded in the per diem rate. For example, Utah does not include therapies in the per diem rate for NFs and ICFs and reimbursement for those services is separate. However, therapies are included in the per diem rate for some other states, so the rates in those states are expected to be higher to account for the associated cost.
- The rate comparisons presented in this report did not include a comparison of underlying rate assumptions for rates from other payers or an analysis of broader economic factors. Doing so would have been outside the scope of this project. The rate comparison serves to identify where Utah Medicaid rates fall in comparison to rates from a selection of other government payers.
- Differences in rate levels may not always be meaningful; they could be due to limited sample sizes, and/or differences in payment methodologies, and/or services covered. Additional research may be necessary to understand these variations.
- The rate comparison was limited in scope to comparing reimbursement rates. The comparison study and this report make no conclusions regarding the sufficiency of Utah Medicaid reimbursement rates or recommendations that Utah Medicaid should take any specific action on. Information is presented for comparison purposes only.

## Comparisons to Facility Costs

We calculated two comparison rates to compare to Utah Medicaid rates. The first comparison rate is the cost facilities incurred to provide nursing and intermediate care facility services.

### Nursing Facilities

The first table in this section (*Table 2*), demonstrates how each NF's per diem rate was calculated. The second table (*Table 3*) compares the cost per patient day to the calculated per diems. As shown in *Table 2*, the average Utah Medicaid routine per diem is \$255.72 and \$405.51 including supplemental payments.

*Table 2. NF Rate Calculation*

Description	Routine Medicaid Revenue <sup>1</sup>	UPL Payments <sup>1</sup>	QIPs <sup>1</sup>	Medicaid Days	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)
Midtown Manor	\$ 3,686,357	\$ -	\$ 49,779	16,247	\$ 226.89	\$ 229.96
Avalon Care Center VA Ogden <sup>4</sup>	\$ 733,689	\$ -	\$ 21,254	3,151	\$ 232.84	\$ 239.59
Avalon VA Central Utah Payson <sup>4</sup>	\$ 296,582	\$ -	\$ 8,943	1,275	\$ 232.61	\$ 239.63
Avalon VA Southern Utah Ivans <sup>4</sup>	\$ 306,672	\$ -	\$ 10,026	1,328	\$ 230.93	\$ 238.48
Avalon VA Utah State see Utah State Vets NH <sup>4</sup>	\$ 129,078	\$ -	\$ 2,938	564	\$ 228.86	\$ 234.07



Description	Routine Medicaid Revenue <sup>1</sup>	UPL Payments <sup>1</sup>	QIPs <sup>1</sup>	Medicaid Days	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)
Canyonlands Care Center	\$ 1,640,335	\$ 1,526,656	\$ 35,574	7,597	\$ 215.92	\$ 421.56
Cascades at Orchard Park	\$ 2,681,587	\$ 1,743,374	\$ 33,458	11,421	\$ 234.79	\$ 390.37
Cascades at Riverwalk <sup>3</sup>	\$ 6,003,641	\$ 4,751,680	\$ 54,867	24,052	\$ 249.61	\$ 449.45
Four Corners Regional Care	\$ 2,753,235	\$ 1,964,979	\$ 42,413	12,479	\$ 220.63	\$ 381.49
Meadow Brook Rehab and Nursing	\$ 2,440,226	\$ 1,868,779	\$ 19,459	10,729	\$ 227.44	\$ 403.44
Mt Olympus Rehab Center	\$ 2,918,126	\$ 1,827,713	\$ 46,812	12,096	\$ 241.25	\$ 396.22
Parkdale Health Rehab	\$ 1,153,110	\$ 861,834	\$ 27,491	5,020	\$ 229.70	\$ 406.86
Pine Creek Rehab and Nursing	\$ 2,401,982	\$ 1,807,262	\$ 32,155	10,687	\$ 224.76	\$ 396.87
Red Cliffs Health and Rehab	\$ 3,155,301	\$ 2,279,251	\$ 66,783	13,673	\$ 230.77	\$ 402.35
Sandy Health and Rehab	\$ 4,930,619	\$ 3,754,649	\$ 26,661	20,836	\$ 236.64	\$ 418.12
South Ogden Post Acute	\$ 3,928,913	\$ 2,718,212	\$ 71,676	17,288	\$ 227.26	\$ 388.64
Spring Creek Healthcare Center	\$ 3,993,010	\$ 2,773,128	\$ 54,051	16,631	\$ 240.09	\$ 410.09
Alpine Meadow Rehabilitation and Nursing	\$ 3,032,243	\$ 2,014,980	\$ 13,728	12,931	\$ 234.49	\$ 391.38
Bella Terra St George	\$ 4,465,182	\$ 2,953,068	\$ 122,605	19,341	\$ 230.87	\$ 389.89
Crestwood Rehabilitation and Nursing	\$ 4,120,233	\$ 2,468,183	\$ 74,325	17,547	\$ 234.81	\$ 379.71
Little Cottonwood Rehab	\$ 3,020,303	\$ 2,462,671	\$ 43,136	13,112	\$ 230.35	\$ 421.45
Lomond Peak Nursing Rehab	\$ 6,592,894	\$ 3,861,221	\$ 62,571	29,274	\$ 225.21	\$ 359.25
Maple Ridge Rehabilitation and Nursing	\$ 2,684,143	\$ 1,892,307	\$ 43,924	12,313	\$ 217.99	\$ 375.24
Millcreek Rehab and Nursing	\$ 4,188,213	\$ 2,728,621	\$ 72,519	19,153	\$ 218.67	\$ 364.92
Spanish Fork Rehab and Nursing	\$ 2,108,607	\$ 1,497,690	\$ 43,706	9,068	\$ 232.53	\$ 402.51
Cedar Health and Rehabilitation	\$ 3,821,373	\$ 2,563,025	\$ 105,188	16,846	\$ 226.84	\$ 385.23
City Creek Post Acute	\$ 3,510,470	\$ 2,215,159	\$ 22,058	14,961	\$ 234.64	\$ 384.18
Copper Ridge Health Care	\$ 4,443,148	\$ 3,619,584	\$ 43,808	19,437	\$ 228.59	\$ 417.07
Coral Desert Rehab and Care <sup>3,4</sup>	\$ 1,694,506	\$ -	\$ 16,036	1,986	\$ 853.23	\$ 861.30
Draper Rehabilitation and Care Center	\$ 3,608,486	\$ 1,879,098	\$ 60,058	15,267	\$ 236.36	\$ 363.37
Harrison Pointe Healthcare and Rehabilitation	\$ 1,811,965	\$ 866,005	\$ -	7,726	\$ 234.53	\$ 346.62
Heritage Park Healthcare and Rehabilitation <sup>3</sup>	\$ 9,427,333	\$ 2,027,272	\$ 155,123	26,926	\$ 350.12	\$ 431.17
Holladay Healthcare Center	\$ 3,407,122	\$ 2,420,431	\$ 28,948	15,554	\$ 219.05	\$ 376.53
Hurricane Health and Rehabilitation	\$ 2,571,061	\$ 1,882,483	\$ 52,137	11,287	\$ 227.79	\$ 399.19
Mt Ogden Health and Rehabilitation	\$ 3,140,249	\$ 1,846,033	\$ 64,529	13,214	\$ 237.65	\$ 382.23



Description	Routine Medicaid Revenue <sup>1</sup>	UPL Payments <sup>1</sup>	QIPs <sup>1</sup>	Medicaid Days	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)
Orem Rehabilitation and Nursing Center	\$ 4,032,584	\$ 2,741,601	\$ 70,470	17,272	\$ 233.48	\$ 396.29
Paramount Health and Rehabilitation	\$ 3,392,973	\$ 2,729,395	\$ 85,855	16,076	\$ 211.06	\$ 386.18
Pinnacle Nursing and Rehabilitation Center	\$ 2,445,829	\$ 1,718,459	\$ 65,349	10,942	\$ 223.53	\$ 386.55
Pointe Meadows Health and Rehabilitation	\$ 3,956,880	\$ 2,831,003	\$ 58,163	16,869	\$ 234.57	\$ 405.84
Provo Rehabilitation and Nursing <sup>3</sup>	\$ 8,401,233	\$ 3,545,873	\$ 117,682	29,511	\$ 284.68	\$ 408.82
South Davis Specialty Care (Ensign) <sup>2,3,4</sup>	\$ 1,271,262	\$ -	\$ -	1,792	\$ 709.41	\$ 709.41
St Joseph Villa <sup>3</sup>	\$ 12,037,302	\$ 7,386,639	\$ 208,639	41,506	\$ 290.01	\$ 473.01
St George Rehabilitation	\$ 5,348,173	\$ 3,215,310	\$ 93,095	24,026	\$ 222.60	\$ 360.30
The Terrace at Mt Ogden	\$ 5,260,477	\$ 3,320,099	\$ 106,614	23,482	\$ 224.02	\$ 369.95
Garfield County Nursing Home	\$ 977,522	\$ 719,919	\$ -	4,463	\$ 219.03	\$ 380.34
Monument Healthcare Bountiful <sup>5</sup>	\$ 669,734	\$ -	\$ -	2,907	\$ 230.39	\$ 230.39
Monument Healthcare Millcreek <sup>5</sup>	\$ 316,017	\$ -	\$ 10,730	1,367	\$ 231.18	\$ 239.03
Highland Care Center	\$ 3,947,596	\$ 3,801,486	\$ 45,484	16,799	\$ 234.99	\$ 463.99
Life Care Center Bountiful <sup>4,5</sup>	\$ 1,130,812	\$ -	\$ 59,400	4,995	\$ 226.39	\$ 238.28
Life Care Center of SLC <sup>4,5</sup>	\$ 533,651	\$ -	\$ -	2,303	\$ 231.72	\$ 231.72
Mission Alpine Rehab Center	\$ 2,184,622	\$ 1,687,007	\$ 29,837	9,690	\$ 225.45	\$ 402.63
Mission Community Living Rehab	\$ 1,917,813	\$ 1,347,705	\$ 40,069	7,748	\$ 247.52	\$ 426.64
Meadow Peak Rehabilitation <sup>4</sup>	\$ 2,244,392	\$ -	\$ 57,666	9,527	\$ 235.58	\$ 241.64
Mountain View Health Services <sup>4</sup>	\$ 3,033,649	\$ -	\$ 84,053	14,064	\$ 215.70	\$ 221.68
MSM Brigham City	\$ 1,204,711	\$ 697,185	\$ 24,088	4,977	\$ 242.06	\$ 386.98
Neurorestorative <sup>3,4</sup>	\$ 15,997,768	\$ -	\$ -	18,567	\$ 861.62	\$ 861.62
Rocky Mountain Care - Clearfield <sup>3</sup>	\$ 7,931,454	\$ 3,206,574	\$ 116,033	27,318	\$ 290.34	\$ 411.97
Rocky Mountain Care - Cottage Vine	\$ 3,372,944	\$ 2,485,017	\$ 56,472	14,282	\$ 236.17	\$ 414.12
Rocky Mountain Care - Hunter Hollow <sup>3</sup>	\$ 8,101,321	\$ 3,757,317	\$ 72,851	24,942	\$ 324.81	\$ 478.37
Parkway Health Center	\$ 2,557,707	\$ 1,708,552	\$ 51,001	11,147	\$ 229.45	\$ 387.30
Rocky Mountain Care - The Lodge	\$ 4,006,223	\$ 2,164,568	\$ 54,051	17,221	\$ 232.64	\$ 361.47
Rocky Mountain Care - Willow Springs	\$ 5,445,972	\$ 3,950,383	\$ 105,216	23,570	\$ 231.06	\$ 403.12
Rocky Mountain Care - Logan	\$ 3,809,053	\$ 3,026,390	\$ 97,553	16,940	\$ 224.86	\$ 409.27
Rocky Mountain Care - Riverton	\$ 146,540	\$ 109,204	\$ 10,306	626	\$ 234.09	\$ 425.00



Description	Routine Medicaid Revenue <sup>1</sup>	UPL Payments <sup>1</sup>	QIPs <sup>1</sup>	Medicaid Days	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)
Sandstone American Fork	\$ 3,494,705	\$ 2,460,126	\$ 80,779	15,795	\$ 221.25	\$ 382.12
Sandstone Bountiful	\$ 2,414,243	\$ 1,520,981	\$ 90,016	10,284	\$ 234.76	\$ 391.41
Sandstone Brigham City	\$ 2,524,271	\$ 1,903,957	\$ 22,754	10,809	\$ 233.53	\$ 411.78
Sandstone Canyon Rim	\$ 2,775,501	\$ 2,152,619	\$ 59,223	12,519	\$ 221.70	\$ 398.38
Sandstone Holladay	\$ 4,324,833	\$ 4,000,322	\$ 59,372	19,881	\$ 217.54	\$ 421.74
Sandstone Millcreek	\$ 5,931,786	\$ 3,925,655	\$ 119,081	24,677	\$ 240.38	\$ 404.28
Sandstone Nephi (Heritage Hills)	\$ 2,054,857	\$ 1,608,641	\$ 27,375	9,063	\$ 226.73	\$ 407.25
Sandstone North Park	\$ 2,602,899	\$ 1,855,931	\$ 82,443	11,311	\$ 230.12	\$ 401.49
Sandstone Pioneer Trail	\$ 1,673,842	\$ 1,428,375	\$ 14,665	7,325	\$ 228.51	\$ 425.51
Sandstone Richfield	\$ 2,127,804	\$ 1,326,545	\$ 54,245	9,009	\$ 236.19	\$ 389.45
Sandstone South Lake	\$ 5,927,783	\$ 4,037,467	\$ 95,144	26,509	\$ 223.61	\$ 379.51
Sandstone Taylorsville	\$ 5,410,648	\$ 4,756,761	\$ 85,537	24,323	\$ 222.45	\$ 421.53
South Davis Specialty Care <sup>2,3,4</sup>	\$ 7,348,301	\$ -	\$ 70,435	9,605	\$ 765.05	\$ 772.38
Stonehenge of American Fork	\$ 3,627,609	\$ 2,948,852	\$ 75,916	15,558	\$ 233.17	\$ 427.59
Stonehenge of Cedar City	\$ 1,822,385	\$ 1,316,246	\$ 42,037	8,061	\$ 226.07	\$ 394.57
Stonehenge of Ogden	\$ 1,003,699	\$ 879,043	\$ 40,274	4,124	\$ 243.38	\$ 466.30
Stonehenge of Richfield	\$ 537,357	\$ 484,154	\$ 6,871	2,281	\$ 235.58	\$ 450.85
Stonehenge of Springville	\$ 1,717,539	\$ 1,368,692	\$ 29,376	7,039	\$ 244.00	\$ 442.62
Sunshine Terrace	\$ 2,720,417	\$ 951,433	\$ 61,339	11,970	\$ 227.27	\$ 311.88
Emery County Care and Rehab Center	\$ 1,819,396	\$ 1,340,805	\$ 42,131	7,515	\$ 242.10	\$ 426.13
Millard Co Care and Rehab Inc	\$ 2,018,263	\$ 1,320,331	\$ 47,572	8,858	\$ 227.85	\$ 382.27
Seasons Health and Rehabilitation	\$ 1,857,618	\$ 1,358,910	\$ 18,460	7,885	\$ 235.59	\$ 410.27
Uintah Basin Rehabilitation and Senior Villa	\$ 2,424,005	\$ 1,820,301	\$ 11,234	10,905	\$ 222.28	\$ 390.24
Uintah Care Center	\$ 2,405,198	\$ 1,405,812	\$ 10,576	10,346	\$ 232.48	\$ 369.38
<b>Medicaid Day Weighted Averages</b>					<b>\$ 255.72</b>	<b>\$ 405.51</b>

<sup>1</sup> All Medicaid revenue and day data are compared to state records for accuracy.

<sup>2</sup> South Davis Specialty Care appears in the above table twice because it changed ownership during the 2024 FCP period.

<sup>3</sup> These facilities provide tracheostomy and ventilator services.

<sup>4</sup> These are private facilities that do not receive a UPL payment. All other facilities are Non-State Government Owned (NSGO) facilities and receive a UPL payment. NSGOs pay the non-federal share of the UPL payment, which is considered a non-allowable cost for CMS reporting purposes and is not included in total cost or considered in the calculated cost coverage *Table 3*.

<sup>5</sup> During the 2024 FCP period, the two Life Care Centers (private ownership) changed ownership to Monument (NSGO). Specifically, the Life Care Center of Bountiful became Monument Healthcare Bountiful, and the Life Care Center of SLC became Monument Healthcare Millcreek. The data in the table above represent the financial activity for each respective period of ownership.

As shown in *Table 3*, Utah Medicaid routine per diems cover 78% of the per patient day costs at NFs. The per diems including supplemental payments cover 123% of the per patient day cost. As noted in footnote 4 of *Table 2*, the NSGOs pay the non-federal share of the UPL payment, which is considered a non-allowable cost for CMS reporting purposes and is not included in total cost or considered in the calculated cost coverage.

*Table 3. Nursing Facility Rate Comparison to Cost*

Description	Routine Daily Rate (Exclude Suppl.) <sup>1</sup>	Total Medicaid Payments Daily Rate (Include Suppl.) <sup>1</sup>	Total Cost <sup>2</sup>	Total Patient Days	Cost per Patient Day	Cost Coverage	
						Routine Daily Rate Cost Coverage	Total Medicaid Payments Cost Coverage
Midtown Manor	\$ 226.89	\$ 229.96	\$ 8,676,909	28,622	\$ 303.16	75%	76%
Avalon Care Center VA Ogden <sup>5</sup>	\$ 232.84	\$ 239.59	\$ 14,072,998	42,565	\$ 330.62	70%	72%
Avalon VA Central Utah Payson <sup>5</sup>	\$ 232.61	\$ 239.63	\$ 14,011,636	37,801	\$ 370.67	63%	65%
Avalon VA Southern Utah Ivans <sup>5</sup>	\$ 230.93	\$ 238.48	\$ 14,509,263	37,827	\$ 383.57	60%	62%
Avalon VA Utah State see Utah State Vets NH <sup>5</sup>	\$ 228.86	\$ 234.07	\$ 9,919,830	27,313	\$ 363.19	63%	64%
Canyonlands Care Center	\$ 215.92	\$ 421.56	\$ 4,702,355	11,724	\$ 401.09	54%	105%
Cascades at Orchard Park	\$ 234.79	\$ 390.37	\$ 4,361,094	15,954	\$ 273.35	86%	143%
Cascades at Riverwalk <sup>4</sup>	\$ 249.61	\$ 449.45	\$ 11,416,926	38,035	\$ 300.17	83%	150%
Four Corners Regional Care	\$ 220.63	\$ 381.49	\$ 3,771,966	16,920	\$ 222.93	99%	171%
Meadow Brook Rehab and Nursing	\$ 227.44	\$ 403.44	\$ 3,471,319	13,058	\$ 265.84	86%	152%
Mt Olympus Rehab Center	\$ 241.25	\$ 396.22	\$ 7,310,868	26,190	\$ 279.15	86%	142%
Parkdale Health Rehab	\$ 229.70	\$ 406.86	\$ 2,980,023	10,535	\$ 282.87	81%	144%
Pine Creek Rehab and Nursing	\$ 224.76	\$ 396.87	\$ 2,802,683	11,760	\$ 238.32	94%	167%
Red Cliffs Health and Rehab	\$ 230.77	\$ 402.35	\$ 6,853,634	24,438	\$ 280.45	82%	143%
Sandy Health and Rehab	\$ 236.64	\$ 418.12	\$ 9,784,575	30,708	\$ 318.63	74%	131%
South Ogden Post Acute	\$ 227.26	\$ 388.64	\$ 8,663,260	24,128	\$ 359.05	63%	108%
Spring Creek Healthcare Center	\$ 240.09	\$ 410.09	\$ 7,469,929	24,934	\$ 299.59	80%	137%
Alpine Meadow Rehabilitation and Nursing	\$ 234.49	\$ 391.38	\$ 3,379,167	14,740	\$ 229.25	102%	171%
Bella Terra St George	\$ 230.87	\$ 389.89	\$ 4,971,250	23,202	\$ 214.26	108%	182%
Crestwood Rehabilitation and Nursing	\$ 234.81	\$ 379.71	\$ 4,895,023	22,482	\$ 217.73	108%	174%
Little Cottonwood Rehab	\$ 230.35	\$ 421.45	\$ 2,562,792	13,411	\$ 191.10	121%	221%
Lomond Peak Nursing Rehab	\$ 225.21	\$ 359.25	\$ 5,776,492	30,471	\$ 189.57	119%	190%
Maple Ridge Rehabilitation and Nursing	\$ 217.99	\$ 375.24	\$ 2,550,111	12,695	\$ 200.88	109%	187%
Millcreek Rehab and Nursing	\$ 218.67	\$ 364.92	\$ 3,957,835	21,314	\$ 185.69	118%	197%



Description	Routine Daily Rate (Exclude Suppl.) <sup>1</sup>	Total Medicaid Payments Daily Rate (Include Suppl.) <sup>1</sup>	Total Cost <sup>2</sup>	Total Patient Days	Cost per Patient Day	Cost Coverage	
						Routine Daily Rate Cost Coverage	Total Medicaid Payments Cost Coverage
Spanish Fork Rehab and Nursing	\$ 232.53	\$ 402.51	\$ 3,939,676	14,890	\$ 264.59	88%	152%
Cedar Health and Rehabilitation	\$ 226.84	\$ 385.23	\$ 7,034,460	25,271	\$ 278.36	81%	138%
City Creek Post Acute	\$ 234.64	\$ 384.18	\$ 6,975,167	20,733	\$ 336.43	70%	114%
Copper Ridge Health Care	\$ 228.59	\$ 417.07	\$ 9,599,512	31,647	\$ 303.33	75%	137%
Coral Desert Rehab and Care <sup>4,5</sup>	\$ 853.23	\$ 861.30	\$ 7,152,143	15,625	\$ 457.74	186%	188%
Draper Rehabilitation and Care Center	\$ 236.36	\$ 363.37	\$ 6,931,029	22,147	\$ 312.96	76%	116%
Harrison Pointe Healthcare and Rehabilitation	\$ 234.53	\$ 346.62	\$ 5,115,167	15,820	\$ 323.34	73%	107%
Heritage Park Healthcare and Rehabilitation <sup>4</sup>	\$ 350.12	\$ 431.17	\$ 14,963,646	40,859	\$ 366.23	96%	118%
Holladay Healthcare Center	\$ 219.05	\$ 376.53	\$ 9,126,422	30,730	\$ 296.99	74%	127%
Hurricane Health and Rehabilitation	\$ 227.79	\$ 399.19	\$ 4,952,346	16,830	\$ 294.26	77%	136%
Mt Ogden Health and Rehabilitation	\$ 237.65	\$ 382.23	\$ 7,724,681	23,098	\$ 334.43	71%	114%
Orem Rehabilitation and Nursing Center	\$ 233.48	\$ 396.29	\$ 7,728,564	26,550	\$ 291.09	80%	136%
Paramount Health and Rehabilitation	\$ 211.06	\$ 386.18	\$ 6,142,296	20,774	\$ 295.67	71%	131%
Pinnacle Nursing and Rehabilitation Center	\$ 223.53	\$ 386.55	\$ 5,229,320	19,770	\$ 264.51	85%	146%
Pointe Meadows Health and Rehabilitation	\$ 234.57	\$ 405.84	\$ 10,954,092	30,573	\$ 358.29	65%	113%
Provo Rehabilitation and Nursing <sup>4</sup>	\$ 284.68	\$ 408.82	\$ 13,244,641	40,611	\$ 326.13	87%	125%
South Davis Specialty Care (Ensign) <sup>3,4,5</sup>	\$ 709.41	\$ 709.41	\$ 1,744,096	2,520	\$ 692.10	103%	103%
St Joseph Villa <sup>4</sup>	\$ 290.01	\$ 473.01	\$ 19,886,858	63,705	\$ 312.17	93%	152%
St George Rehabilitation	\$ 222.60	\$ 360.30	\$ 8,760,683	33,858	\$ 258.75	86%	139%
The Terrace at Mt Ogden	\$ 224.02	\$ 369.95	\$ 8,349,584	30,039	\$ 277.96	81%	133%
Garfield County Nursing Home	\$ 219.03	\$ 380.34	\$ 3,568,386	5,788	\$ 616.51	36%	62%
Monument Healthcare Bountiful <sup>6</sup>	\$ 230.39	\$ 230.39	\$ 3,014,779	6,871	\$ 438.77	53%	53%
Monument Healthcare Millcreek <sup>6</sup>	\$ 231.18	\$ 239.03	\$ 3,069,457	7,423	\$ 413.51	56%	58%
Highland Care Center	\$ 234.99	\$ 463.99	\$ 10,139,714	26,434	\$ 383.59	61%	121%
Life Care Center Bountiful <sup>5,6</sup>	\$ 226.39	\$ 238.28	\$ 3,695,002	9,430	\$ 391.83	58%	61%
Life Care Center of SLC <sup>5,6</sup>	\$ 231.72	\$ 231.72	\$ 4,308,306	12,560	\$ 343.02	68%	68%
Mission Alpine Rehab Center	\$ 225.45	\$ 402.63	\$ 3,252,520	13,136	\$ 247.60	91%	163%



Description	Routine Daily Rate (Exclude Suppl.) <sup>1</sup>	Total Medicaid Payments Daily Rate (Include Suppl.) <sup>1</sup>	Total Cost <sup>2</sup>	Total Patient Days	Cost per Patient Day	Cost Coverage	
						Routine Daily Rate Cost Coverage	Total Medicaid Payments Cost Coverage
Mission Community Living Rehab	\$ 247.52	\$ 426.64	\$ 2,807,405	11,582	\$ 242.39	102%	176%
Meadow Peak Rehabilitation <sup>5</sup>	\$ 235.58	\$ 241.64	\$ 9,569,399	25,023	\$ 382.42	62%	63%
Mountain View Health Services <sup>5</sup>	\$ 215.70	\$ 221.68	\$ 3,453,796	15,335	\$ 225.22	96%	98%
MSM Brigham City	\$ 242.06	\$ 386.98	\$ 3,995,798	11,803	\$ 338.54	71%	114%
Neurorestorative <sup>4,5</sup>	\$ 861.62	\$ 861.62	\$ 20,510,793	21,760	\$ 942.59	91%	91%
Rocky Mountain Care - Clearfield <sup>4</sup>	\$ 290.34	\$ 411.97	\$ 15,251,475	42,079	\$ 362.45	80%	114%
Rocky Mountain Care - Cottage Vine	\$ 236.17	\$ 414.12	\$ 7,274,241	18,529	\$ 392.59	60%	105%
Rocky Mountain Care - Hunter Hollow <sup>4</sup>	\$ 324.81	\$ 478.37	\$ 13,999,768	37,775	\$ 370.61	88%	129%
Parkway Health Center	\$ 229.45	\$ 387.30	\$ 5,061,093	15,833	\$ 319.65	72%	121%
Rocky Mountain Care - The Lodge	\$ 232.64	\$ 361.47	\$ 10,040,253	28,443	\$ 353.00	66%	102%
Rocky Mountain Care - Willow Springs	\$ 231.06	\$ 403.12	\$ 11,426,866	35,996	\$ 317.45	73%	127%
Rocky Mountain Care - Logan	\$ 224.86	\$ 409.27	\$ 7,279,935	24,929	\$ 292.03	77%	140%
Rocky Mountain Care - Riverton	\$ 234.09	\$ 425.00	\$ 5,434,496	12,897	\$ 421.38	56%	101%
Sandstone American Fork	\$ 221.25	\$ 382.12	\$ 8,165,087	24,246	\$ 336.76	66%	113%
Sandstone Bountiful	\$ 234.76	\$ 391.41	\$ 7,282,052	20,403	\$ 356.91	66%	110%
Sandstone Brigham City	\$ 233.53	\$ 411.78	\$ 4,578,330	12,892	\$ 355.13	66%	116%
Sandstone Canyon Rim	\$ 221.70	\$ 398.38	\$ 5,253,350	14,983	\$ 350.62	63%	114%
Sandstone Holladay	\$ 217.54	\$ 421.74	\$ 6,774,031	21,287	\$ 318.22	68%	133%
Sandstone Millcreek	\$ 240.38	\$ 404.28	\$ 13,619,799	39,149	\$ 347.90	69%	116%
Sandstone Nephi (Heritage Hills)	\$ 226.73	\$ 407.25	\$ 4,615,444	13,928	\$ 331.38	68%	123%
Sandstone North Park	\$ 230.12	\$ 401.49	\$ 5,225,223	15,066	\$ 346.82	66%	116%
Sandstone Pioneer Trail	\$ 228.51	\$ 425.51	\$ 4,495,550	13,089	\$ 343.46	67%	124%
Sandstone Richfield	\$ 236.19	\$ 389.45	\$ 4,193,819	12,874	\$ 325.76	73%	120%
Sandstone South Lake	\$ 223.61	\$ 379.51	\$ 10,584,829	31,964	\$ 331.15	68%	115%
Sandstone Taylorsville	\$ 222.45	\$ 421.53	\$ 11,011,794	35,161	\$ 313.18	71%	135%
South Davis Specialty Care <sup>3,4,5</sup>	\$ 765.05	\$ 772.38	\$ 8,365,510	14,142	\$ 591.54	129%	131%
Stonehenge of American Fork	\$ 233.17	\$ 427.59	\$ 9,249,961	27,989	\$ 330.49	71%	129%
Stonehenge of Cedar City	\$ 226.07	\$ 394.57	\$ 4,514,309	14,442	\$ 312.58	72%	126%
Stonehenge of Ogden	\$ 243.38	\$ 466.30	\$ 5,678,553	15,195	\$ 373.71	65%	125%
Stonehenge of Richfield	\$ 235.58	\$ 450.85	\$ 2,344,969	7,091	\$ 330.70	71%	136%
Stonehenge of Springville	\$ 244.00	\$ 442.62	\$ 4,488,465	12,596	\$ 356.34	68%	124%



Description	Routine Daily Rate (Exclude Suppl.) <sup>1</sup>	Total Medicaid Payments Daily Rate (Include Suppl.) <sup>1</sup>	Total Cost <sup>2</sup>	Total Patient Days	Cost per Patient Day	Cost Coverage	
						Routine Daily Rate Cost Coverage	Total Medicaid Payments Cost Coverage
Sunshine Terrace	\$ 227.27	\$ 311.88	\$ 6,491,636	19,627	\$ 330.75	69%	94%
Emery County Care and Rehab Center	\$ 242.10	\$ 426.13	\$ 3,960,030	13,609	\$ 290.99	83%	146%
Millard Co Care and Rehab Inc	\$ 227.85	\$ 382.27	\$ 5,239,252	16,272	\$ 321.98	71%	119%
Seasons Health and Rehabilitation	\$ 235.59	\$ 410.27	\$ 5,153,466	15,712	\$ 328.00	72%	125%
Uintah Basin Rehabilitation and Senior Villa	\$ 222.28	\$ 390.24	\$ 7,104,515	16,433	\$ 432.33	51%	90%
Uintah Care Center	\$ 232.48	\$ 369.38	\$ 5,861,210	13,175	\$ 444.87	52%	p83%
<b>Medicaid Day Weighted Averages</b>	<b>\$ 255.72</b>	<b>\$ 405.51</b>			<b>\$ 329.44</b>	<b>78%</b>	<b>123%</b>

<sup>1</sup> All Medicaid revenue and day data are compared to state records for accuracy.

<sup>2</sup> Total cost in the above table excludes ancillary cost.

<sup>3</sup> South Davis Specialty Care appears in the above table twice because it changed ownership during the 2024 FCP period.

<sup>4</sup> These facilities provide tracheostomy and ventilator services.

<sup>5</sup> As noted in *Table 2*, these are private facilities that did not receive a UPL payment. All other facilities are NSGOs and pay the non-federal share of the UPL payment, which is considered a non-allowable cost for CMS reporting purposes and is not included in total cost or considered in the calculated cost coverage.

<sup>6</sup> During the 2024 FCP period, the two Life Care Centers (private ownership) changed ownership to Monument (NSGO).

Specifically, the Life Care Center of Bountiful became Monument Healthcare Bountiful, and the Life Care Center of SLC became Monument Healthcare Millcreek. The data in the table above represent the financial activity for each respective period of ownership.



## Intermediate Care Facilities

The first table in this section (*Table 4*), demonstrates how each ICFs per diem was calculated. The second table (

*Table 5*) compares the cost per patient day to the calculated per diems. As shown in *Table 4*, the average Utah Medicaid ICF routine per diem is \$250.93 and \$260.64 including supplemental payments.

*Table 4. ICF Rate Calculation*

Description	Routine Medicaid Revenue <sup>1</sup>	QIPs <sup>1</sup>	Medicaid Days	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)
Medallion Manor Inc	\$ 3,480,642	\$ 152,314	14,183	\$ 245.41	\$ 256.15
Medallion Supported Living - Lehi	\$ 1,425,486	\$ 56,130	5,379	\$ 265.01	\$ 275.44
Medallion Supported Living - Payson	\$ 1,445,598	\$ 59,189	5,788	\$ 249.76	\$ 259.98
Medallion Supported Living - Springville	\$ 1,495,469	\$ 49,581	5,840	\$ 256.07	\$ 264.56
West Jordan Care Center	\$ 7,059,646	\$ 148,993	27,036	\$ 261.12	\$ 266.63
Zion Intermediate Care - North	\$ 728,608	\$ 42,731	2,799	\$ 260.31	\$ 275.58
Zion Intermediate Care - West	\$ 966,739	\$ 59,352	3,765	\$ 256.77	\$ 272.53
<b>Medicaid Day Weighted Averages</b>				<b>\$ 256.25</b>	<b>\$ 265.02</b>

<sup>1</sup> All Medicaid revenue and day data are compared to state records for accuracy.

As shown in *Table 5*, Utah Medicaid ICF routine per diems cover 103% of the per patient day. The per diems including supplemental payments cover 107% of the per patient day cost.

*Table 5. ICF Rate Comparison to Cost*

Description	Routine Daily Rate (Exclude Suppl.)	Total Medicaid Payments Daily Rate (Include Suppl.)	Total Cost <sup>1</sup>	Total Patient Days	Cost per Patient Day	Cost Coverage	
						Routine Daily Rate Cost Coverage	Total MCD Payments Cost Coverage
Medallion Manor Inc	\$ 245.41	\$ 256.15	\$ 3,570,264	14,183	\$ 251.73	97%	102%
Medallion Supported Living - Lehi	\$ 265.01	\$ 275.44	\$ 1,246,170	5,379	\$ 231.67	114%	119%
Medallion Supported Living - Payson	\$ 249.76	\$ 259.98	\$ 1,161,801	5,788	\$ 200.73	124%	130%
Medallion Supported Living - Springville	\$ 256.07	\$ 264.56	\$ 1,038,716	5,840	\$ 177.86	144%	149%
West Jordan Care Center	\$ 261.12	\$ 266.63	\$ 5,893,142	27,298	\$ 215.88	121%	124%
Zion Intermediate Care - North	\$ 260.31	\$ 275.58	\$ 691,650	2,799	\$ 247.11	105%	112%
Zion Intermediate Care - West	\$ 256.77	\$ 272.53	\$ 913,707	3,765	\$ 242.68	106%	112%
<b>Medicaid Day Weighted Averages</b>	<b>\$ 256.25</b>	<b>\$ 265.02</b>			<b>\$ 223.14</b>	<b>115%</b>	<b>119%</b>

<sup>1</sup> Total cost in the above table excludes ancillary cost.



## Comparisons to Surrounding States

The second comparison rate is the average state Medicaid rate of the comparison states. The other state rates in *Table 6* do not include supplemental payments and are only compared to the Utah rates excluding supplemental payments. As shown in *Table 6*, Utah Medicaid rates are, on average, 95% and 41% of the other states' NF and ICF rates respectively.

*Table 6. NF and ICF Rate Comparison to Other States*

Facility	Utah Routine Daily Rate (Exclude Suppl.)	Medicaid Comparison			AZ	CO	ID	MT	NV	NM	ND	WY	
		Average of Other State Medicaid Rates	Utah as % of Other State Medicaid Rates	Highest State Rate	Lowest State Rate								
NF	\$255.72	\$268.04	95%	\$403.19	\$162.99	\$209.09	\$284.51	\$265.51	\$260.88	\$162.99	\$311.14	\$403.19	\$247.00
ICF	\$256.25	\$613.98	42%	\$1,023.40	\$372.65		\$1,023.40	\$372.65		\$550.29	\$469.30	\$654.27	

### Nursing Facility Notes:

- Colorado employs a partially funded model in calculating nursing facility rates. The rates published on Colorado's website are the funded portion and are used in this study.

### Intermediate Care Facility Notes:

- No publicly available data for Arizona.
- Montana is excluded because it does not have an ICF facility.
- Wyoming is excluded because it only has one ICF which is state-owned.
- Colorado only has one private ICF provider with multiple locations.

Our supporting Excel file provides data for these comparisons in this report.