



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 001135-00 - 2010/01

204.09

Surrey Place Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
110 Southeast Lee Avenue Live Oak FL 32060 County: Suwannee[61] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/21/1988 Acquired Date: 1/21/1988 Entered Medicaid 1/21/1988 Med # Active Date: 6/1/2008 Previous Med # 257109	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,791 Medicare: 4,328 Medicaid: 14,273	Superior: 0 Standard: 141 Conditional: 40 Total: 181
	Medicaid Utilization 68.64990% Occupancy: 94.67669% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.11845% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	644,576	979,565	666,877	435,041	0	2,726,059
1a	Audit Adjustments						
2	Cost Per Diem	45.1605	68.6306	46.7230	30.4800		190.9941
3	Cost Per Diem Inflated	44.7963	72.6724	46.3462			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.7963	72.6724	46.3462	30.4800		194.2949
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.8636		46.4097			
7	Provider Target Rate	47.5476		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.7963	72.6724	46.3462	13.6500		177.4649
12/13	Medicaid Adjustment Rate		1.1878	0.7575			
14	Prospective Per Diem 11	44.7963	73.8602	47.1037	13.6500		179.4102
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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204.09

Surrey Place Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/21/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 2,878,146 FRVS Base Asset: 1,765,380 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,820,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,302,517	15.4452
	< 60% of Base:	False	20% ROE(2):	575,629	1.1317
	Interest Rate:	12.0100 %	Insurance Cost(3):	17,593	0.8462
	Chase Rate:	10.5000 %	Taxes Cost(3):	45,596	2.1931
	Amortization Rate:	12.0100 %	Home Office(3):	13,322	0.6408
	Interest Only:	False	Replacement(3&4):	16,737	0.0000
Yearly Payment:	304,425	Total FRVS PD:		20.2570	

(1) 80% Capital (\$2,302,517) amortized at 12.0100% for 20 years Principal & Interest of \$304,425 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$15.4452

(2) 20% ROE (\$575,629) times the ROE factor (0.038750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.1317

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,765,380

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	44.7963	44.7963	0.3983	44.3980	
Direct Care	73.8602	73.8602	0.6567	73.2035	
Indirect Care	47.1037	47.1037	0.4188	46.6849	
Property	13.6500	20.2570	0.1801	20.0769	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.5822	
Supplemental Rate Add-on				\$7.1400	
Totals	179.4102	186.0172	1.6539	204.0855	

*Medicaid Trend Adjustment :



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211.90

Signature HealthCARE of Palm Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4405 Lakewood Road Lake Worth FL 33461 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1984 Acquired Date: 7/1/1984 Entered Medicaid 7/1/1984 Med # Active Date: 6/1/2008 Previous Med # 257117	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 29,270 Medicare: 5,209 Medicaid: 17,246	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.92040% Occupancy: 66.64390% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 82.44089% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	816,072	1,371,520	854,194	842,467	0	3,884,253
1a	Audit Adjustments						
2	Cost Per Diem	47.3195	79.5268	49.5300	48.8500		225.2263
3	Cost Per Diem Inflated	46.9379	84.2103	49.1306			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.9379	84.2103	49.1306	48.8500		229.1288
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.4534		46.0087			
7	Provider Target Rate	43.0730		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.0730	84.2103	46.6802	13.6500		187.6135
12/13	Medicaid Adjustment Rate		0.8451	0.4685			
14	Prospective Per Diem 11	43.0730	85.0554	47.1487	13.6500		188.9271
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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Signature HealthCARE of Palm Beach

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 5,544,705 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,435,764	11.7326
	< 60% of Base:	True	20% ROE(2):	1,108,941	1.0901
	Interest Rate:	10.5000 %	Insurance Cost(3):	48,915	1.6712
	Chase Rate:	10.5000 %	Taxes Cost(3):	85,141	2.9088
	Amortization Rate:	10.5000 %	Home Office(3):	21,636	0.7392
	Interest Only:	True	Replacement(3&4):	19,590	0.0000
Yearly Payment:	462,501	Total FRVS PD:	18.1419		

(1) 80% Capital (\$4,435,764) amortized at 10.5000% for 20 years Interest of \$462,501 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7326

(2) 20% ROE (\$1,108,941) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0901

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.0730	43.0730	0.3829	42.6901
Direct Care	85.0554	85.0554	0.7562	84.2992
Indirect Care	47.1487	47.1487	0.4192	46.7295
Property	13.6500	18.1419	0.1613	17.9806
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0622
Supplemental Rate Add-on				\$7.1400
Totals	188.9271	193.4190	1.7196	211.9016

***Medicaid Trend Adjustment :**



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0 001281-00 - 2010/01

228.17

Cross Pointe Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
440 Phippen Care Road Dania Beach FL 33004 County: Broward[6] Region: South[2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 2/1/1984 Acquired Date: 2/1/1984 Entered Medicaid 2/1/1984 Med # Active Date: 12/28/2007 Previous Med # 255041	12/01/2007-11/30/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 88 Maximum: 32,208 Max Annualized: 32,120 Total Patient: 28,727 Medicare: 6,320 Medicaid: 22,207	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.30358% Occupancy: 89.19213% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.33386% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81527688 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71648541 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,313,944	2,190,396	1,485,200	664,878	0	5,654,418
1a	Audit Adjustments						
2	Cost Per Diem	59.1680	98.6354	66.8798	29.9400		254.6232
3	Cost Per Diem Inflated	59.1680	98.6354	66.8798			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	59.1680	98.6354	66.8798	29.9400		254.6232
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	48.6916		55.6694			
10b	Base for line 10a	47.9912		54.8686			
11	Lesser of 5,7,8,10, 10a	48.6916	98.6354	55.6694	13.6500		216.6464
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	48.6916	98.6354	55.6694	13.6500		216.6464
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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228.17

Cross Pointe Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 2,322,627 FRVS Base Asset: 1,418,704 Occup Adj Factor: 0.9000 ROE Factor 0.041880	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,858,102	3.0105
	< 60% of Base:	True	20% ROE(2):	464,525	0.6730
	Interest Rate:	4.7500 %	Insurance Cost(3):	65,000	2.2627
	Chase Rate:	4.7500 %	Taxes Cost(3):	45,000	1.5665
	Amortization Rate:	4.7500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	87,028	Total FRVS PD:		7.5127	

(1) 80% Capital (\$1,858,102) amortized at 4.7500% for 20 years Interest of \$87,028 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$3.0105

(2) 20% ROE (\$464,525) times the ROE factor (0.041880) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.6730

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 88	Effective PBS Limitation	2,508,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.6916	48.6916	0.4329	48.2587
Direct Care	98.6354	98.6354	0.8769	97.7585
Indirect Care	55.6694	55.6694	0.4949	55.1745
Property	13.6500	7.5127	0.0668	7.4459
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3942
Supplemental Rate Add-on				\$7.1400
Totals	216.6464	210.5091	1.8715	228.1718

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 001300-00 - 2010/01
210.18

Cross Terrace Rehabilitation Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1351 San Christopher Drive Dunedin FL 34698 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1979 Acquired Date: 5/1/1979 Entered Medicaid 5/1/1979 Med # Active Date: 12/28/2007 Previous Med # 260363	12/01/2007-11/30/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 38,064 Max Annualized: 37,960 Total Patient: 29,827 Medicare: 5,966 Medicaid: 23,057	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.30244% Occupancy: 78.36013% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.93429% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81527688 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71648541 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,072,775	2,207,371	1,237,619	722,837	0	5,240,602
1a	Audit Adjustments						
2	Cost Per Diem	46.5271	95.7354	53.6765	31.3500		227.2890
3	Cost Per Diem Inflated	46.5271	95.7354	53.6765			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.5271	95.7354	53.6765	31.3500		227.2890
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	42.1521		44.8870			
10b	Base for line 10a	41.5457		44.2413			
11	Lesser of 5,7,8,10, 10a	42.1521	95.7354	44.8870	13.6500		196.4245
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.1521	95.7354	44.8870	13.6500		196.4245
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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0 001300-00 - 2010/01
210.18

Cross Terrace Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1979/01 Indexed Asset Value 2,204,930 FRVS Base Asset: 1,371,112 Occup Adj Factor: 0.9000 ROE Factor 0.041880	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,469,167.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,763,944	4.1993
	< 60% of Base:	False	20% ROE(2):	440,986	0.5406
	Interest Rate:	5.3200 %	Insurance Cost(3):	75,000	2.5145
	Chase Rate:	4.2500 %	Taxes Cost(3):	60,000	2.0116
	Amortization Rate:	5.3200 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	143,464	Total FRVS PD:		9.2660	

(1) 80% Capital (\$1,763,944) amortized at 5.3200% for 20 years Principal & Interest of \$143,464 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$4.1993

(2) 20% ROE (\$440,986) times the ROE factor (0.041880) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.5406

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.1521	42.1521	0.3748	41.7773
Direct Care	95.7354	95.7354	0.8511	94.8843
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	13.6500	9.2660	0.0824	9.1836
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7117
Supplemental Rate Add-on				\$7.1400
Totals	196.4245	192.0405	1.7074	210.1848

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 001416-00 - 2010/01

219.25

Florida Baptist Retirement Center

Type of Cost Report: Interim New Facility [2] Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: New Provider [2]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1006 33rd Street Vero Beach FL 32960 County: Indian River [31] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1955 Acquired Date: 1/1/1955 Entered Medicaid 7/30/2008 Med # Active Date: 7/30/2008 Previous Med #	09/01/2008-08/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? True	Number of Beds: 24 Maximum: 8,760 Max Annualized: 8,760 Total Patient: 8,213 Medicare: 0 Medicaid: 1,971	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 23.99854% Occupancy: 93.75571% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.97918% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	116,099	191,643	98,967	9,126	0	415,835
1a	Audit Adjustments						
2	Cost Per Diem	58.9036	97.2314	50.2116	4.6301		210.9767
3	Cost Per Diem Inflated	58.9036	97.2314	50.2116			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	58.9036	97.2314	50.2116	4.6301		210.9767
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	58.5328		64.7081			
10b	Base for line 10a	57.6908		63.7773			
11	Lesser of 5,7,8,10, 10a	56.1801	97.2314	50.2116	4.6301		208.2532
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	97.2314	50.2116	4.6301		208.2532
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 001416-00 - 2010/01

219.25

Florida Baptist Retirement Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/30/2008 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 827,050 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	661,640	4.9744
	< 60% of Base:	True	20% ROE(2):	165,410	0.7847
	Interest Rate:	0.0000 %	Insurance Cost(3):	38,000	4.6268
	Chase Rate:	6.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	6.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	39,218	Total FRVS PD:	10.3859		

(1) 80% Capital (\$661,640) amortized at 6.0000% for 20 years Interest of \$39,218 divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$4.9744

(2) 20% ROE (\$165,410) times the ROE factor (0.037400) divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$0.7847

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	46,708
Comparison Date: 1/1/2008	Current RS PBS:	48,357
Comparison Bed 24	Effective PBS Limitation	1,120,992

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	97.2314	97.2314	0.8644	96.3670
Indirect Care	50.2116	50.2116	0.4464	49.7652
Property	4.6301	10.3859	0.0923	10.2936
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	208.2532	214.0090	1.9026	219.2464

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 002400-00 - 2010/01

234.59

Village Place Health and Rehabilitation Center

Type of Cost Report: **Interim Change of Ownership [1] - Budget**
 Type of Cost: **Estimated[1]**
 Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]**
 CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2370 Harbor Boulevard Port Charlotte FL 33952 County: Charlotte[8] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 9/22/1987 Med # Active Date: 9/30/2008 Previous Med # 317179	10/01/2008-09/30/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 37,960 Max Annualized: 37,960 Total Patient: 36,063 Medicare: 12,620 Medicaid: 16,556	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.90855% Occupancy: 95.00263% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.52167% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	844,067	1,649,453	1,007,288	313,405	0	3,814,213
1a	Audit Adjustments						
2	Cost Per Diem	50.9825	99.6287	60.8413	18.9300		230.3825
3	Cost Per Diem Inflated	50.9825	99.6287	60.8413			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.9825	99.6287	60.8413	18.9300		230.3825
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	50.1200		56.5465			
10b	Base for line 10a	49.3990		55.7331			
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500		215.7479
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	55.7263	13.6500		215.7479
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 002400-00 - 2010/01
234.59

Village Place Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/22/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 4,865,592 FRVS Base Asset: 3,036,280 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,200,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,892,474	11.4360
	< 60% of Base:	False	20% ROE(2):	973,118	1.0653
	Interest Rate:	8.0000 %	Insurance Cost(3):	161,000	4.4644
	Chase Rate:	5.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	390,699	Total FRVS PD:	16.9657		

(1) 80% Capital (\$3,892,474) amortized at 8.0000% for 20 years Principal & Interest of \$390,699 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$11.4360

(2) 20% ROE (\$973,118) times the ROE factor (0.037400) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$1.0653

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	3,036,280

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.6500	16.9657	0.1508	16.8149
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.3294
Supplemental Rate Add-on				\$7.1400
Totals	215.7479	219.0636	1.9475	234.5855

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 002419-00 - 2010/01
228.56

West Broward Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7751 West Broward Blvd. Plantation FL 33324 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/1/1971 Acquired Date: 11/1/1971 Entered Medicaid 11/1/1971 Med # Active Date: 6/30/2008 Previous Med # 258822	06/30/2008-06/29/2009 Days In CR 365 First Used: 2008/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,217 Medicare: 7,599 Medicaid: 32,086	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.00256% Occupancy: 96.38584% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.23275% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,438,541	3,082,589	1,682,715	1,153,492	0	7,357,337
1a	Audit Adjustments						
2	Cost Per Diem	44.8339	96.0727	52.4439	35.9500		229.3005
3	Cost Per Diem Inflated	44.8339	96.0727	52.4439			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.8339	96.0727	52.4439	35.9500		229.3005
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	45.9024		53.7161			
10b	Base for line 10a	45.2421		52.9434			
11	Lesser of 5,7,8,10, 10a	44.8339	96.0727	52.4439	13.6500		207.0005
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.8339	96.0727	52.4439	13.6500		207.0005
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 002419-00 - 2010/01
228.56

West Broward Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,639,111 FRVS Base Asset: 2,206,339 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,711,289	12.0482
	< 60% of Base:	False	20% ROE(2):	927,822	0.8803
	Interest Rate:	13.0000 %	Insurance Cost(3):	98,500	2.3332
	Chase Rate:	8.5000 %	Taxes Cost(3):	69,400	1.6439
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	474,940	Total FRVS PD:	16.9056		

- (1) 80% Capital (\$3,711,289) amortized at 11.5000% for 20 years Principal & Interest of \$474,940 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.0482
- (2) 20% ROE (\$927,822) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8803
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	44.8339	44.8339	0.3986	44.4353	
Direct Care	96.0727	96.0727	0.8541	95.2186	
Indirect Care	52.4439	52.4439	0.4663	51.9776	
Property	13.6500	16.9056	0.1503	16.7553	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.0298	
Supplemental Rate Add-on				\$7.1400	
Totals	207.0005	210.2561	1.8693	228.5566	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 003521-00 - 2010/01
216.98

Trinity Regional Rehab Center

Type of Cost Report: Interim New Facility [2] Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: New Provider [2]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2144 Welbilt Boulevard Trinity 34655 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/19/2007 Acquired Date: 11/19/2007 Entered Medicaid 11/25/2008 Med # Active Date: 11/25/2008 Previous Med #	10/01/2008-09/30/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? True	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 27,911 Medicare: 9,242 Medicaid: 7,780	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 27.87431% Occupancy: 63.72374% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 78.82856% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	335,935	735,634	377,768	376,474	0	1,825,811
1a	Audit Adjustments						
2	Cost Per Diem	43.1793	94.5545	48.5563	48.3900		234.6801
3	Cost Per Diem Inflated	43.1793	94.5545	48.5563			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.1793	94.5545	48.5563	48.3900		234.6801
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	43.9064		49.6223			
10b	Base for line 10a	43.2748		48.9085			
11	Lesser of 5,7,8,10, 10a	43.1793	94.5545	48.5563	13.6500		199.9401
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.1793	94.5545	48.5563	13.6500		199.9401
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 003521-00 - 2010/01

216.98

Trinity Regional Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/25/2008 Year of Phase-In/ Full: RS to Start Calcs: 2007/07 Indexed Asset Value 5,615,589 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,729,094.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,492,471	8.2440
	< 60% of Base:	False	20% ROE(2):	1,123,118	1.0656
	Interest Rate:	3.9400 %	Insurance Cost(3):	66,600	2.3862
	Chase Rate:	4.0000 %	Taxes Cost(3):	84,000	3.0096
	Amortization Rate:	3.9400 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	324,980	Total FRVS PD:	14.7054		

(1) 80% Capital (\$4,492,471) amortized at 3.9400% for 20 years Principal & Interest of \$324,980 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2440

(2) 20% ROE (\$1,123,118) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0656

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	46,708
Comparison Date: 1/1/2008	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,604,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.1793	43.1793	0.3839	42.7954
Direct Care	94.5545	94.5545	0.8406	93.7139
Indirect Care	48.5563	48.5563	0.4317	48.1246
Property	13.6500	14.7054	0.1307	14.5747
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.6284
Supplemental Rate Add-on				\$7.1400
Totals	199.9401	200.9955	1.7869	216.9770

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 005021-00 - 2010/01
205.95

Bradén River Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget
 Type of Cost: Estimated[1]
 Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2010 Manatee Avenue Bradenton FL 34208 County: Manatee[41] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1964 Acquired Date: 1/1/1964 Entered Medicaid 1/1/1971 Med # Active Date: 11/1/2008 Previous Med # 265667	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 208 Maximum: 75,920 Max Annualized: 75,920 Total Patient: 59,498 Medicare: 12,776 Medicaid: 40,151	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.48294% Occupancy: 78.36934% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.94569% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,589,190	3,851,657	1,771,607	1,228,621	0	8,441,075
1a	Audit Adjustments						
2	Cost Per Diem	39.5803	95.9293	44.1236	30.6000		210.2332
3	Cost Per Diem Inflated	39.5803	95.9293	44.1236			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.5803	95.9293	44.1236	30.6000		210.2332
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	40.3925		44.9741			
10b	Base for line 10a	39.8115		44.3271			
11	Lesser of 5,7,8,10, 10a	39.5803	95.9170	44.1236	13.6500		193.2709
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.5803	95.9170	44.1236	13.6500		193.2709
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005021-00 - 2010/01

205.95

Braden River Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,772,549 FRVS Base Asset: 1,984,948 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,900,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,018,039	4.5998
	< 60% of Base:	False	20% ROE(2):	754,510	0.4130
	Interest Rate:	8.5000 %	Insurance Cost(3):	120,000	2.0169
	Chase Rate:	7.7500 %	Taxes Cost(3):	80,600	1.3547
	Amortization Rate:	8.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	314,295	Total FRVS PD:		8.3844	

(1) 80% Capital (\$3,018,039) amortized at 8.5000% for 20 years Principal & Interest of \$314,295 divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$4.5998

(2) 20% ROE (\$754,510) times the ROE factor (0.037400) divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$0.4130

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 208	Effective PBS Limitation	5,928,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.5803	39.5803	0.3519	39.2284
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	44.1236	44.1236	0.3923	43.7313
Property	13.6500	8.3844	0.0745	8.3099
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4779
Supplemental Rate Add-on				\$7.1400
Totals	193.2709	188.0053	1.6715	205.9517

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 005219-00 - 2010/01

221.12

Osceola Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4201 W. New Nolte Rd. St. Cloud FL 34772 County: Osceola[49] Region: Central[3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/11/1991 Acquired Date: 6/11/1991 Entered Medicaid 10/28/1991 Med # Active Date: 1/1/2009 Previous Med # 217859	01/01/2009-12/31/2009 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,420 Medicare: 4,730 Medicaid: 24,441	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.00152% Occupancy: 90.00000% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.33323% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74970512 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.77200000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,025,596	2,327,326	1,168,603	741,784	0	5,263,309
1a	Audit Adjustments						
2	Cost Per Diem	41.9621	95.2222	47.8132	30.3500		215.3475
3	Cost Per Diem Inflated	41.9621	95.2222	47.8132			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.9621	95.2222	47.8132	30.3500		215.3475
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	42.7898		49.7217			
10b	Base for line 10a	42.1743		49.0065			
11	Lesser of 5,7,8,10, 10a	41.9621	95.2222	47.8132	13.6500		198.6475
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.9621	95.2222	47.8132	13.6500		198.6475
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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 Rate Semester 01/01/2010 through 06/30/2010

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221.12

Osceola Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/28/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 5,277,600 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,200,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,222,080	13.2663
	< 60% of Base:	False	20% ROE(2):	1,055,520	0.8646
	Interest Rate:	12.0000 %	Insurance Cost(3):	31,797	0.8066
	Chase Rate:	8.0000 %	Taxes Cost(3):	73,254	1.8583
	Amortization Rate:	11.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	522,958	Total FRVS PD:	16.7958		

- (1) 80% Capital (\$4,222,080) amortized at 11.0000% for 20 years Principal & Interest of \$522,958 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.2663
- (2) 20% ROE (\$1,055,520) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8646
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	30,352
Comparison Date:	7/1/1990	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	41.9621	41.9621	0.3731	41.5890	
Direct Care	95.2222	95.2222	0.8466	94.3756	
Indirect Care	47.8132	47.8132	0.4251	47.3881	
Property	13.6500	16.7958	0.1493	16.6465	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.9834	
Supplemental Rate Add-on				\$7.1400	
Totals	198.6475	201.7933	1.7941	221.1226	

*Medicaid Trend Adjustment :



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205.31

Debarv Manor

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
60 N Hwy 17-92	11/01/2008-10/31/2009	Number of Beds: 120	Superior: 181
Debarv FL 32713	Days In CR 365	Maximum: 43,800	Standard: 0
County: Volusia[64]	First Used: 2008/07	Max Annualized: 43,800	Conditional: 0
Region: North [1] Area: 4	Last Used: 2010/01	Total Patient: 40,150	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 7,233	Inflation
Current Class North Large [2]	Initial CR? False	Medicaid: 26,752	FY Index: 1.74857016
Class at 1/94: North Large [2]	Medicaid Utilization 66.63014%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 91.66667%		Cost: 1.00000000
Open Date: 7/1/1983	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 7/1/1983	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.76666265
Entered Medicaid 7/1/1983	Low Occupancy Adjustment Factor: 113.39496%		DC Sem Index: 1.80700000
Med # Active Date: 12/4/2008	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 213551			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,069,027	2,254,364	1,297,302	619,309	0	5,240,002
1a	Audit Adjustments						
2	Cost Per Diem	39.9606	84.2690	48.4936	23.1500		195.8732
3	Cost Per Diem Inflated	39.9606	84.2690	48.4936			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.9606	84.2690	48.4936	23.1500		195.8732
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	40.7034		49.5027			
10b	Base for line 10a	40.1179		48.7906			
11	Lesser of 5,7,8,10, 10a	39.9606	84.2690	48.4936	13.6500		186.3732
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.9606	84.2690	48.4936	13.6500		186.3732
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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205.31

Debarv Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,008,973.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Variable [3]	80% Capital(1):	3,836,340	10.0425
Indexed Asset Value	4,795,425	< 60% of Base:	False	20% ROE(2):	959,085	0.9099
FRVS Base Asset:	1,460,322	Interest Rate:	8.3750 %	Insurance Cost(3):	75,100	1.8705
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	50,500	1.2578
ROE Factor	0.037400	Amortization Rate:	8.3750 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	395,877	Total FRVS PD:		14.0807

(1) 80% Capital (\$3,836,340) amortized at 8.3750% for 20 years Principal & Interest of \$395,877 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0425

(2) 20% ROE (\$959,085) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9099

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9606	39.9606	0.3553	39.6053
Direct Care	84.2690	84.2690	0.7492	83.5198
Indirect Care	48.4936	48.4936	0.4311	48.0625
Property	13.6500	14.0807	0.1252	13.9555
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0274
Supplemental Rate Add-on				\$7.1400
Totals	186.3732	186.8039	1.6608	205.3105

***Medicaid Trend Adjustment :**



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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 005374-00 - 2010/01

209.82

Flagler Pines

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
300 South Lemon Street Bunnell FL 32110 County: Flagler [18] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/25/1985 Acquired Date: 11/25/1985 Entered Medicaid 11/25/1985 Med # Active Date: 12/4/2008 Previous Med # 213519	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,516 Medicare: 6,582 Medicaid: 28,010	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.13318% Occupancy: 92.50228% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.42865% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,087,770	2,516,586	1,360,324	603,616	0	5,568,296
1a	Audit Adjustments						
2	Cost Per Diem	38.8351	89.8460	48.5657	21.5500		198.7968
3	Cost Per Diem Inflated	38.8351	89.8460	48.5657			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8351	89.8460	48.5657	21.5500		198.7968
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	39.5619		49.5476			
10b	Base for line 10a	38.9928		48.8349			
11	Lesser of 5,7,8,10, 10a	38.8351	89.8460	48.5657	13.6500		190.8968
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.8351	89.8460	48.5657	13.6500		190.8968
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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209.82

Flagler Pines

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,100,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/07	Type:	Fixed [2]	80% Capital(1):	3,188,910	10.3524
Indexed Asset Value	3,986,138	< 60% of Base:	False	20% ROE(2):	797,228	0.7564
FRVS Base Asset:	2,444,854	Interest Rate:	11.5000 %	Insurance Cost(3):	77,100	1.9030
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	32,800	0.8096
ROE Factor	0.037400	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	408,090	Total FRVS PD:		13.8214

(1) 80% Capital (\$3,188,910) amortized at 11.5000% for 20 years Principal & Interest of \$408,090 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3524

(2) 20% ROE (\$797,228) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7564

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.8351	38.8351	0.3453	38.4898
Direct Care	89.8460	89.8460	0.7988	89.0472
Indirect Care	48.5657	48.5657	0.4318	48.1339
Property	13.6500	13.8214	0.1229	13.6985
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3086
Supplemental Rate Add-on				\$7.1400
Totals	190.8968	191.0682	1.6988	209.8180

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 005379-00 - 2010/01

209.34

Longwood Health Care Center

Type of Cost Report: **Interim Change of Ownership [1] - Budget** Type of Cost: **Estimated[1]** Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1520 S. Grant Street Longwood FL 32750 County: Seminole[59] Region: Central[3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 12/4/2008 Previous Med # 214159	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,334 Medicare: 7,598 Medicaid: 27,824	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.31504% Occupancy: 94.36986% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.73892% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,154,872	2,442,864	1,394,926	622,423	0	5,615,085
1a	Audit Adjustments						
2	Cost Per Diem	41.5063	87.7970	50.1339	22.3700		201.8072
3	Cost Per Diem Inflated	41.5063	87.7970	50.1339			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.5063	87.7970	50.1339	22.3700		201.8072
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	42.3050		51.0822			
10b	Base for line 10a	41.6964		50.3474			
11	Lesser of 5,7,8,10, 10a	41.5063	87.7970	50.1339	13.6500		193.0872
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.5063	87.7970	50.1339	13.6500		193.0872
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005379-00 - 2010/01
209.34

Longwood Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/29/1998 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,041,331 FRVS Base Asset: 2,415,321 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,285,679.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,233,065	8.0416
	< 60% of Base:	False	20% ROE(2):	808,266	0.7668
	Interest Rate:	7.6872 %	Insurance Cost(3):	72,900	1.7637
	Chase Rate:	7.7500 %	Taxes Cost(3):	37,800	0.9145
	Amortization Rate:	7.6872 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	317,000	Total FRVS PD:	11.4866		

(1) 80% Capital (\$3,233,065) amortized at 7.6872% for 20 years Principal & Interest of \$317,000 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0416

(2) 20% ROE (\$808,266) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7668

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.5063	41.5063	0.3690	41.1373
Direct Care	87.7970	87.7970	0.7806	87.0164
Indirect Care	50.1339	50.1339	0.4457	49.6882
Property	13.6500	11.4866	0.1021	11.3845
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9691
Supplemental Rate Add-on				\$7.1400
Totals	193.0872	190.9238	1.6974	209.3355

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 005380-00 - 2010/01
226.44

The Rehabilitation Center of Winter Park

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1700 Monroe Avenue Maitland FL 32751 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1983 Acquired Date: 3/1/1983 Entered Medicaid 3/1/1983 Med # Active Date: 12/4/2008 Previous Med # 214167	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 39,361 Medicare: 7,205 Medicaid: 27,506 Medicaid Utilization 69.88135% Occupancy: 59.91020% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 74.11106% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,275,240	2,560,242	1,415,128	814,178	0	6,064,788
1a	Audit Adjustments						
2	Cost Per Diem	46.3622	93.0794	51.4480	29.6000		220.4896
3	Cost Per Diem Inflated	46.3622	93.0794	51.4480			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.3622	93.0794	51.4480	29.6000		220.4896
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	46.1867		52.4118			
10b	Base for line 10a	45.5223		51.6579			
11	Lesser of 5,7,8,10, 10a	46.1867	93.0794	51.4480	13.6500		204.3641
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.1867	93.0794	51.4480	13.6500		204.3641
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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0 005380-00 - 2010/01

226.44

The Rehabilitation Center of Winter Park

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 5,895,986 FRVS Base Asset: 3,384,742 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,800,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,716,789	12.4044
	< 60% of Base:	False	20% ROE(2):	1,179,197	0.7458
	Interest Rate:	14.7160 %	Insurance Cost(3):	93,400	2.3729
	Chase Rate:	13.0000 %	Taxes Cost(3):	76,200	1.9359
	Amortization Rate:	14.7160 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	733,472	Total FRVS PD:	17.4590		

(1) 80% Capital (\$4,716,789) amortized at 14.7160% for 20 years Principal & Interest of \$733,472 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.4044

(2) 20% ROE (\$1,179,197) times the ROE factor (0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7458

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.1867	46.1867	0.4106	45.7761
Direct Care	93.0794	93.0794	0.8275	92.2519
Indirect Care	51.4480	51.4480	0.4574	50.9906
Property	13.6500	17.4590	0.1552	17.3038
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9813
Supplemental Rate Add-on				\$7.1400
Totals	204.3641	208.1731	1.8507	226.4437

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005381-00 - 2010/01 216.35

Brynwood Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1656 S. Jefferson Street Monticello FL 32344 County: Jefferson[33] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 4/1/1987 Acquired Date: 4/1/1987 Entered Medicaid 4/1/1987 Med # Active Date: 12/4/2008 Previous Med # 253855	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 97 Maximum: 35,405 Max Annualized: 35,405 Total Patient: 32,504 Medicare: 2,412 Medicaid: 24,784	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.24908% Occupancy: 91.80624% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.56763% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	999,364	2,258,269	1,251,683	372,008	0	4,881,324
1a	Audit Adjustments						
2	Cost Per Diem	40.3230	91.1180	50.5037	15.0100		196.9547
3	Cost Per Diem Inflated	40.3230	91.1180	50.5037			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.3230	91.1180	50.5037	15.0100		196.9547
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	41.0698		51.4574			
10b	Base for line 10a	40.4790		50.7172			
11	Lesser of 5,7,8,10, 10a	40.3230	91.1180	50.5037	13.6500		195.5947
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.3230	91.1180	50.5037	13.6500		195.5947
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005381-00 - 2010/01

216.35

Brynwood Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2002	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,684,000.00		Total Amount	Per Diem
RS to Start Calcs:	1987/01	Type:	Fixed [2]	80% Capital(1):	2,767,398	10.3700
Indexed Asset Value	3,459,248	< 60% of Base:	False	20% ROE(2):	691,850	0.8120
FRVS Base Asset:	1,720,920	Interest Rate:	10.4500 %	Insurance Cost(3):	56,600	1.7413
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	44,700	1.3752
ROE Factor	0.037400	Amortization Rate:	10.4500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	330,435	Total FRVS PD:		14.2985

(1) 80% Capital (\$2,767,398) amortized at 10.4500% for 20 years Principal & Interest of \$330,435 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$10.3700

(2) 20% ROE (\$691,850) times the ROE factor (0.037400) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8120

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,682
Comparison Date:	7/1/1986	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,720,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.3230	40.3230	0.3585	39.9645
Direct Care	91.1180	91.1180	0.8101	90.3079
Indirect Care	50.5037	50.5037	0.4490	50.0547
Property	13.6500	14.2985	0.1271	14.1714
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7109
Supplemental Rate Add-on				\$7.1400
Totals	195.5947	196.2432	1.7447	216.3494

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 005383-00 - 2010/01
198.84

Nursing Pavilion at Chipola Retirement Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4294 3rd Avenue Marianna FL 32446 County: Jackson[32] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 5/7/1991 Acquired Date: 5/7/1991 Entered Medicaid 5/7/1991 Med # Active Date: 12/4/2008 Previous Med # 212237	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,870 Medicare: 4,158 Medicaid: 15,156	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 72.62099% Occupancy: 95.29681% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.88557% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	637,765	1,098,029	767,617	496,207	0	2,999,618
1a	Audit Adjustments						
2	Cost Per Diem	42.0800	72.4485	50.6477	32.7400		197.9162
3	Cost Per Diem Inflated	42.0800	72.4485	50.6477			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0800	72.4485	50.6477	32.7400		197.9162
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	42.8558		51.6516			
10b	Base for line 10a	42.2393		50.9086			
11	Lesser of 5,7,8,10, 10a	42.0800	72.4485	50.6477	13.6500		178.8262
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.0800	72.4485	50.6477	13.6500		178.8262
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005383-00 - 2010/01
198.84

Nursing Pavilion at Chipola Retirement Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/7/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 2,451,105 FRVS Base Asset: 1,711,770 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,960,884	12.1202
	< 60% of Base:	False	20% ROE(2):	490,221	0.9302
	Interest Rate:	10.7500 %	Insurance Cost(3):	38,780	1.8582
	Chase Rate:	8.2500 %	Taxes Cost(3):	10,362	0.4965
	Amortization Rate:	10.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	238,890	Total FRVS PD:	15.4051		

(1) 80% Capital (\$1,960,884) amortized at 10.7500% for 20 years Principal & Interest of \$238,890 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.1202

(2) 20% ROE (\$490,221) times the ROE factor (0.037400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9302

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,821,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.0800	42.0800	0.3741	41.7059
Direct Care	72.4485	72.4485	0.6441	71.8044
Indirect Care	50.6477	50.6477	0.4503	50.1974
Property	13.6500	15.4051	0.1370	15.2681
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7242
Supplemental Rate Add-on				\$7.1400
Totals	178.8262	180.5813	1.6055	198.8400

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005384-00 - 2010/01 219.45

Glencove Nursing Pavilion

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1027 East Highway Business 9 Panama City FL 32401 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1992 Acquired Date: 9/1/1992 Entered Medicaid 9/1/1992 Med # Active Date: 12/4/2008 Previous Med # 212181	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 115 Maximum: 41,975 Max Annualized: 41,975 Total Patient: 40,741 Medicare: 8,951 Medicaid: 26,490	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.02050% Occupancy: 97.06016% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.06689% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,069,011	2,488,529	1,337,105	722,117	0	5,616,762
1a	Audit Adjustments						
2	Cost Per Diem	40.3553	93.9422	50.4758	27.2600		212.0333
3	Cost Per Diem Inflated	40.3553	93.9422	50.4758			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.3553	93.9422	50.4758	27.2600		212.0333
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	41.1773		51.5482			
10b	Base for line 10a	40.5850		50.8067			
11	Lesser of 5,7,8,10, 10a	40.3553	93.9422	50.4758	13.6500		198.4233
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.3553	93.9422	50.4758	13.6500		198.4233
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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0 005384-00 - 2010/01

219.45

Glencove Nursing Pavilion

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/07 Indexed Asset Value 4,824,737 FRVS Base Asset: 3,635,035 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,859,790	12.4473
	< 60% of Base:	False	20% ROE(2):	964,947	0.9553
	Interest Rate:	10.7500 %	Insurance Cost(3):	80,600	1.9784
	Chase Rate:	8.2500 %	Taxes Cost(3):	63,300	1.5537
	Amortization Rate:	10.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	470,229	Total FRVS PD:	16.9347		

(1) 80% Capital (\$3,859,790) amortized at 10.7500% for 20 years Principal & Interest of \$470,229 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$12.4473

(2) 20% ROE (\$964,947) times the ROE factor (0.037400) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.9553

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	31,609
Comparison Date: 1/1/1992	Current RS PBS:	48,357
Comparison Bed 115	Effective PBS Limitation	3,635,035

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.3553	40.3553	0.3588	39.9965
Direct Care	93.9422	93.9422	0.8352	93.1070
Indirect Care	50.4758	50.4758	0.4488	50.0270
Property	13.6500	16.9347	0.1506	16.7841
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3989
Supplemental Rate Add-on				\$7.1400
Totals	198.4233	201.7080	1.7934	219.4535

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 005385-00 - 2010/01
209.16

Panama City Nursing Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
924 West 13th Street Panama City FL 32401 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1984 Acquired Date: 8/1/1984 Entered Medicaid 8/1/1984 Med # Active Date: 12/4/2008 Previous Med # 211851	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 67.48501% Occupancy: 93.64840% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.84644% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,018 Medicare: 8,216 Medicaid: 27,681	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,079,570	2,661,608	1,354,010	541,440	0	5,636,628
1a	Audit Adjustments						
2	Cost Per Diem	39.0004	96.1529	48.9148	19.5600		203.6281
3	Cost Per Diem Inflated	39.0004	96.1529	48.9148			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.0004	96.1529	48.9148	19.5600		203.6281
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	39.6566		49.9215			
10b	Base for line 10a	39.0861		49.2034			
11	Lesser of 5,7,8,10, 10a	39.0004	94.6512	48.9148	13.6500		196.2164
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.0004	94.6512	48.9148	13.6500		196.2164
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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0 005385-00 - 2010/01
209.16

Panama City Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/2004 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 2,387,029 FRVS Base Asset: 1,395,468 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,909,623	6.0228
	< 60% of Base:	True	20% ROE(2):	477,406	0.4529
	Interest Rate:	12.5000 %	Insurance Cost(3):	55,100	1.3433
	Chase Rate:	12.5000 %	Taxes Cost(3):	25,700	0.6266
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	237,419	Total FRVS PD:		8.4456	

(1) 80% Capital (\$1,909,623) amortized at 12.5000% for 20 years Interest of \$237,419 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.0228

(2) 20% ROE (\$477,406) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4529

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	39.0004	39.0004	0.3467	38.6537	
Direct Care	94.6512	94.6512	0.8415	93.8097	
Indirect Care	48.9148	48.9148	0.4349	48.4799	
Property	13.6500	8.4456	0.0751	8.3705	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.7072	
Supplemental Rate Add-on				\$7.1400	
Totals	196.2164	191.0120	1.6982	209.1610	

*Medicaid Trend Adjustment :



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197.34

Riverchase Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1017 Strong Road Quincy FL 32351 County: Gadsden[20] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/19/1985 Acquired Date: 11/19/1985 Entered Medicaid 11/19/1985 Med # Active Date: 12/4/2008 Previous Med # 253413	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,143 Medicare: 3,920 Medicaid: 36,524 Medicaid Utilization 86.66682% Occupancy: 96.21689% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.02375% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,418,922	2,776,200	1,672,758	665,467	0	6,533,347
1a	Audit Adjustments						
2	Cost Per Diem	38.8490	76.0103	45.7989	18.2200		178.8782
3	Cost Per Diem Inflated	38.8490	76.0103	45.7989			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8490	76.0103	45.7989	18.2200		178.8782
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	39.5619		46.7977			
10b	Base for line 10a	38.9928		46.1245			
11	Lesser of 5,7,8,10, 10a	38.8490	76.0103	45.7989	13.6500		174.3082
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.8490	76.0103	45.7989	13.6500		174.3082
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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197.34

Riverchase Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 5,425,735 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,900,000.00			
	Type:	Fixed [2]	80% Capital(1):	4,340,588	13.1476
	< 60% of Base:	False	20% ROE(2):	1,085,147	1.0295
	Interest Rate:	10.4500 %	Insurance Cost(3):	70,600	1.6752
	Chase Rate:	11.5000 %	Taxes Cost(3):	35,900	0.8519
	Amortization Rate:	10.4500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	518,278	Total FRVS PD:	16.7042		

(1) 80% Capital (\$4,340,588) amortized at 10.4500% for 20 years Principal & Interest of \$518,278 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1476

(2) 20% ROE (\$1,085,147) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0295

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.8490	38.8490	0.3454	38.5036
Direct Care	76.0103	76.0103	0.6758	75.3345
Indirect Care	45.7989	45.7989	0.4072	45.3917
Property	13.6500	16.7042	0.1485	16.5557
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4120
Supplemental Rate Add-on				\$7.1400
Totals	174.3082	177.3624	1.5769	197.3375

***Medicaid Trend Adjustment :**



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215.80

Suwannee Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget
 Type of Cost: Estimated[1]
 Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1620 E. Helvenston Street	11/01/2008-10/31/2009	Number of Beds: 180	Superior: 0
Live Oak FL 32064	Days In CR 365	Maximum: 65,700	Standard: 161
County: Suwannee[61]	First Used: 2008/07	Max Annualized: 65,700	Conditional: 20
Region: North [1] Area: 3	Last Used: 2010/01	Total Patient: 63,129	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 11,387	Inflation
Current Class North Large [2]	Initial CR? False	Medicaid: 45,680	FY Index: 1.74857016
Class at 1/94: North Large [2]	Medicaid Utilization 72.35977%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 96.08676%		Cost: 1.00000000
Open Date: 4/1/1982	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 4/1/1982	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.76666265
Entered Medicaid 9/1/1983	Low Occupancy Adjustment Factor: 118.86277%		DC Sem Index: 1.80700000
Med # Active Date: 12/4/2008	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 223719			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,922,543	3,964,663	2,281,801	1,308,732	0	9,477,739
1a	Audit Adjustments						
2	Cost Per Diem	42.0872	86.7921	49.9519	28.6500		207.4812
3	Cost Per Diem Inflated	42.0872	86.7921	49.9519			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0872	86.7921	49.9519	28.6500		207.4812
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	42.8843		50.9116			
10b	Base for line 10a	42.2674		50.1792			
11	Lesser of 5,7,8,10, 10a	42.0872	86.7921	49.9519	13.6500		192.4812
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.0872	86.7921	49.9519	13.6500		192.4812
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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215.80

Suwannee Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,800,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	6,630,550	14.6293
Indexed Asset Value	8,288,188	< 60% of Base:	False	20% ROE(2):	1,657,638	1.0485
FRVS Base Asset:	3,332,561	Interest Rate:	11.8000 %	Insurance Cost(3):	107,200	1.6981
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	74,700	1.1833
ROE Factor	0.037400	Amortization Rate:	11.8000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	865,028	Total FRVS PD:		18.5592

(1) 80% Capital (\$6,630,550) amortized at 11.8000% for 20 years Principal & Interest of \$865,028 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.6293

(2) 20% ROE (\$1,657,638) times the ROE factor (0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0485

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.0872	42.0872	0.3742	41.7130
Direct Care	86.7921	86.7921	0.7716	86.0205
Indirect Care	49.9519	49.9519	0.4441	49.5078
Property	13.6500	18.5592	0.1650	18.3942
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0238
Supplemental Rate Add-on				\$7.1400
Totals	192.4812	197.3904	1.7549	215.7993

***Medicaid Trend Adjustment :**



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226.69

Berkshire Manor

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1255 N E 135th St North Miami FL 33161 County: Dade[13] Region: South[2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1983 Acquired Date: 12/1/1983 Entered Medicaid 12/1/1983 Med # Active Date: 12/4/2008 Previous Med # 228915	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,600 Max Annualized: 87,600 Total Patient: 41,018 Medicare: 2,202 Medicaid: 36,913 Medicaid Utilization 89.99220% Occupancy: 46.82420% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 57.92322% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,733,829	3,173,665	1,969,842	992,591	0	7,869,927
1a	Audit Adjustments						
2	Cost Per Diem	46.9707	85.9769	53.3645	26.8900		213.2021
3	Cost Per Diem Inflated	46.9707	85.9769	53.3645			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.9707	85.9769	53.3645	26.8900		213.2021
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	47.8716		54.4062			
10b	Base for line 10a	47.1830		53.6236			
11	Lesser of 5,7,8,10, 10a	46.9707	85.9769	53.3645	13.6500		199.9621
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.9707	85.9769	53.3645	13.6500		199.9621
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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226.69

Berkshire Manor

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	2/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	10,100,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Fixed [2]	80% Capital(1):	7,456,402	12.1031
Indexed Asset Value	9,320,502	< 60% of Base:	False	20% ROE(2):	1,864,100	0.8843
FRVS Base Asset:	5,509,033	Interest Rate:	11.5000 %	Insurance Cost(3):	129,600	3.1596
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	159,600	3.8910
ROE Factor	0.037400	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	954,207	Total FRVS PD:		20.0380

(1) 80% Capital (\$7,456,402) amortized at 11.5000% for 20 years Principal & Interest of \$954,207 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$12.1031

(2) 20% ROE (\$1,864,100) times the ROE factor (0.037400) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.8843

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 245	Effective PBS Limitation	6,982,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.9707	46.9707	0.4176	46.5531
Direct Care	85.9769	85.9769	0.7644	85.2125
Indirect Care	53.3645	53.3645	0.4744	52.8901
Property	13.6500	20.0380	0.1781	19.8599
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.0370
Supplemental Rate Add-on				\$7.1400
Totals	199.9621	206.3501	1.8345	226.6926

***Medicaid Trend Adjustment :**



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216.04

Carnegie Gardens Nursing Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1415 South Hickory Street Melbourne FL 32901 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1983 Acquired Date: 8/1/1983 Entered Medicaid 8/1/1983 Med # Active Date: 12/4/2008 Previous Med # 212008	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 138 Maximum: 50,370 Max Annualized: 50,370 Total Patient: 44,972 Medicare: 6,372 Medicaid: 31,156	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.27866% Occupancy: 89.28331% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.44666% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,277,742	2,930,350	1,492,932	789,181	0	6,490,205
1a	Audit Adjustments						
2	Cost Per Diem	41.0111	94.0541	47.9180	25.3300		208.3132
3	Cost Per Diem Inflated	41.0111	94.0541	47.9180			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.0111	94.0541	47.9180	25.3300		208.3132
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	41.7930		48.7804			
10b	Base for line 10a	41.1918		48.0787			
11	Lesser of 5,7,8,10, 10a	41.0111	94.0541	47.9180	13.6500		196.6332
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.0111	94.0541	47.9180	13.6500		196.6332
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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216.04

Carnegie Gardens Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 6,540,502 FRVS Base Asset: 3,933,000 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 3,595,040.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 5,232,402	10.3005			
	< 60% of Base: False		20% ROE(2): 1,308,100	1.0792			
	Interest Rate: 6.4680 %		Insurance Cost(3): 59,900	1.3319			
	Chase Rate: 13.0000 %		Taxes Cost(3): 59,200	1.3164			
	Amortization Rate: 6.4680 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 0	0.0000				
Yearly Payment: 466,954		Total FRVS PD:	14.0280				

(1) 80% Capital (\$5,232,402) amortized at 6.4680% for 20 years Principal & Interest of \$466,954 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$10.3005

(2) 20% ROE (\$1,308,100) times the ROE factor (0.037400) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$1.0792

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	138	Effective PBS Limitation	3,933,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.0111	41.0111	0.3646	40.6465
Direct Care	94.0541	94.0541	0.8362	93.2179
Indirect Care	47.9180	47.9180	0.4260	47.4920
Property	13.6500	14.0280	0.1247	13.9033
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6386
Supplemental Rate Add-on				\$7.1400
Totals	196.6332	197.0112	1.7515	216.0383

***Medicaid Trend Adjustment :**



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218.24

Fountainhead Care Center

Type of Cost Report: **Interim Change of Ownership [1] - Budget** Type of Cost: **Estimated[1]** Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
390 N. E. 135th Street North Miami FL 33161 County: Dade[13] Region: South[2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1983 Acquired Date: 7/1/1983 Entered Medicaid 7/1/1984 Med # Active Date: 12/4/2008 Previous Med # 228907	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 146 Maximum: 53,290 Max Annualized: 53,290 Total Patient: 42,657 Medicare: 1,980 Medicaid: 39,229	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 91.96380% Occupancy: 80.04692% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.02091% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,680,452	3,397,879	1,942,834	924,235	0	7,945,400
1a	Audit Adjustments						
2	Cost Per Diem	42.8370	86.6165	49.5255	23.5600		202.5390
3	Cost Per Diem Inflated	42.8370	86.6165	49.5255			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.8370	86.6165	49.5255	23.5600		202.5390
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	43.5918		50.5666			
10b	Base for line 10a	42.9647		49.8392			
11	Lesser of 5,7,8,10, 10a	42.8370	86.6165	49.5255	13.6500		192.6290
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.8370	86.6165	49.5255	13.6500		192.6290
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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218.24

Fountainhead Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,100,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Fixed [2]	80% Capital(1):	5,391,429	14.3856
Indexed Asset Value	6,739,286	< 60% of Base:	False	20% ROE(2):	1,347,857	1.0511
FRVS Base Asset:	4,161,000	Interest Rate:	11.5000 %	Insurance Cost(3):	103,100	2.4170
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	37,100	0.8697
ROE Factor	0.037400	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	689,950	Total FRVS PD:		18.7234

(1) 80% Capital (\$5,391,429) amortized at 11.5000% for 20 years Principal & Interest of \$689,950 divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$14.3856

(2) 20% ROE (\$1,347,857) times the ROE factor (0.037400) divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$1.0511

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 146	Effective PBS Limitation	4,161,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.8370	42.8370	0.3808	42.4562
Direct Care	86.6165	86.6165	0.7701	85.8464
Indirect Care	49.5255	49.5255	0.4403	49.0852
Property	13.6500	18.7234	0.1665	18.5569
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.1524
Supplemental Rate Add-on				\$7.1400
Totals	192.6290	197.7024	1.7577	218.2371

***Medicaid Trend Adjustment :**



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213.32

North Campus Rehabilitation and Nursing Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
600 East Dixie Avenue	09/01/2008-08/31/2009	Number of Beds: 120	Superior: 0
Leesburg FL 34748	Days In CR 365	Maximum: 43,800	Standard: 181
County: Lake [35]	First Used: 2008/07	Max Annualized: 43,800	Conditional: 0
Region: North [1] Area: 3	Last Used: 2010/01	Total Patient: 38,325	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 16,425	Inflation
Current Class North Large [2]	Initial CR? False	Medicaid: 14,600	FY Index: 1.75401007
Class at 1/94: North Large [2]	Medicaid Utilization 38.09524%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 87.50000%		Cost: 1.00000000
Open Date: 10/11/1988	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 10/11/1988	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.76066035
Entered Medicaid 10/11/1988	Low Occupancy Adjustment Factor: 108.24064%		DC Sem Index: 1.80700000
Med # Active Date: 9/1/2008	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 210439			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	656,206	1,416,724	741,776	372,154	0	3,186,860
1a	Audit Adjustments						
2	Cost Per Diem	44.9456	97.0359	50.8066	25.4900		218.2781
3	Cost Per Diem Inflated	44.9456	97.0359	50.8066			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.9456	97.0359	50.8066	25.4900		218.2781
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	45.0504		48.7166			
10b	Base for line 10a	44.4024		48.0158			
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	48.7166	13.6500		200.3649
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	48.7166	13.6500		200.3649
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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213.32

North Campus Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/11/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 5,204,398 FRVS Base Asset: 2,402,622 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,163,518	10.8607
	< 60% of Base:	False	20% ROE(2):	1,040,880	0.8526
	Interest Rate:	8.3270 %	Insurance Cost(3):	16,800	0.4384
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.3270 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	428,129	Total FRVS PD:	12.1517		

(1) 80% Capital (\$4,163,518) amortized at 8.3270% for 20 years Principal & Interest of \$428,129 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8607

(2) 20% ROE (\$1,040,880) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8526

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 81	Effective PBS Limitation	2,402,622

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	48.7166	48.7166	0.4331	48.2835
Property	13.6500	12.1517	0.1080	12.0437
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.0800
Supplemental Rate Add-on				\$7.1400
Totals	200.3649	198.8666	1.7680	213.3186

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005543-00 - 2010/01
218.96

Manor on the Green

Type of Cost Report: **Interim Change of Ownership [1] - Budget**
 Type of Cost: **Estimated[1]**
 Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]**
 CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
324 Wilder Boulevard Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1981 Acquired Date: 8/1/1981 Entered Medicaid 8/1/1981 Med # Active Date: 12/4/2008 Previous Med # 213527	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 192 Maximum: 70,080 Max Annualized: 70,080 Total Patient: 41,237 Medicare: 3,309 Medicaid: 32,886	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 79.74877% Occupancy: 58.84275% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 72.79059% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,367,023	3,147,526	1,664,168	623,519	0	6,802,236
1a	Audit Adjustments						
2	Cost Per Diem	41.5685	95.7102	50.6041	18.9600		206.8428
3	Cost Per Diem Inflated	41.5685	95.7102	50.6041			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.5685	95.7102	50.6041	18.9600		206.8428
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	41.3156		51.0275			
10b	Base for line 10a	40.7213		50.2935			
11	Lesser of 5,7,8,10, 10a	41.3156	94.6512	50.6041	13.6500		200.2209
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.3156	94.6512	50.6041	13.6500		200.2209
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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218.96

Florida Agency For Health Care Administration
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Manor on the Green

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/19/2004 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 6,128,243 FRVS Base Asset: 3,805,960 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,495,865.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,902,594	8.0211
	< 60% of Base:	False	20% ROE(2):	1,225,649	0.7268
	Interest Rate:	8.3750 %	Insurance Cost(3):	87,000	2.1098
	Chase Rate:	8.5000 %	Taxes Cost(3):	63,900	1.5496
	Amortization Rate:	8.3750 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	505,905	Total FRVS PD:	12.4073		

(1) 80% Capital (\$4,902,594) amortized at 8.3750% for 20 years Principal & Interest of \$505,905 divided by annual available days (70,080) divided by Occup. Adj. (0.9000) = \$8.0211

(2) 20% ROE (\$1,225,649) times the ROE factor (0.037400) divided by annual available days (70,080) divided by Occup. Adj. (0.9000) = \$0.7268

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 192	Effective PBS Limitation	5,472,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.3156	41.3156	0.3673	40.9483
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	50.6041	50.6041	0.4499	50.1542
Property	13.6500	12.4073	0.1103	12.2970
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6149
Supplemental Rate Add-on				\$7.1400
Totals	200.2209	198.9782	1.7690	218.9641

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 005547-00 - 2010/01
207.62

Oakwood Garden of Deland

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
451 South Amelia Avenue Deland FL 32724 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1978 Acquired Date: 1/1/1978 Entered Medicaid 1/1/1978 Med # Active Date: 12/4/2008 Previous Med # 213543	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 122 Maximum: 44,530 Max Annualized: 44,530 Total Patient: 37,408 Medicare: 5,618 Medicaid: 27,458	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.40141% Occupancy: 84.00629% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.91879% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,212,516	2,276,765	1,411,349	630,710	0	5,531,340
1a	Audit Adjustments						
2	Cost Per Diem	44.1589	82.9181	51.4003	22.9700		201.4473
3	Cost Per Diem Inflated	44.1589	82.9181	51.4003			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.1589	82.9181	51.4003	22.9700		201.4473
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	45.0504		52.4955			
10b	Base for line 10a	44.4024		51.7404			
11	Lesser of 5,7,8,10, 10a	43.3471	82.9181	51.4003	13.6500		191.3155
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	82.9181	51.4003	13.6500		191.3155
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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207.62

Oakwood Garden of Deland

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1978/01 Indexed Asset Value 3,501,781 FRVS Base Asset: 2,076,193 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,586,938.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,801,425	7.2132
	< 60% of Base:	False	20% ROE(2):	700,356	0.6536
	Interest Rate:	8.3750 %	Insurance Cost(3):	76,300	2.0397
	Chase Rate:	8.5000 %	Taxes Cost(3):	40,400	1.0800
	Amortization Rate:	8.3750 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	289,083	Total FRVS PD:	10.9865		

(1) 80% Capital (\$2,801,425) amortized at 8.3750% for 20 years Principal & Interest of \$289,083 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$7.2132

(2) 20% ROE (\$700,356) times the ROE factor (0.037400) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$0.6536

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	122	Effective PBS Limitation	3,477,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	82.9181	82.9181	0.7372	82.1809
Indirect Care	51.4003	51.4003	0.4570	50.9433
Property	13.6500	10.9865	0.0977	10.8888
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5036
Supplemental Rate Add-on				\$7.1400
Totals	191.3155	188.6520	1.6773	207.6183

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005549-00 - 2010/01

218.71

Oaks Of Kissimmee

Type of Cost Report: **Interim Change of Ownership [1] - Budget** Type of Cost: **Estimated[1]** Type of Rate: **Interim[2]**

Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
320 N. Mitchell Street	11/01/2008-10/31/2009	Number of Beds: 59	Superior: 0
Kissimmee FL 34741	Days In CR 365	Maximum: 21,535	Standard: 181
County: Osceola[49]	First Used: 2008/07	Max Annualized: 21,535	Conditional: 0
Region: Central[3] Area: 7	Last Used: 2010/01	Total Patient: 19,909	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 1,932	Inflation
Current Class Central Small [5]	Initial CR? False	Medicaid: 17,377	FY Index: 1.74857016
Class at 1/94: North Small [1]	Medicaid Utilization 87.28213%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 92.44950%		Cost: 1.00000000
Open Date: 11/1/1985	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 11/1/1985	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.76666265
Entered Medicaid 11/1/1985	Low Occupancy Adjustment Factor: 114.36335%		DC Sem Index: 1.80700000
Med # Active Date: 12/4/2008	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 213501			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	840,367	1,487,636	931,227	374,648	0	3,633,878
1a	Audit Adjustments						
2	Cost Per Diem	48.3609	85.6095	53.5896	21.5600		209.1200
3	Cost Per Diem Inflated	48.3609	85.6095	53.5896			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.3609	85.6095	53.5896	21.5600		209.1200
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation	49.3827		54.6913			
10b	Base for line 10a	48.6723		53.9046			
11	Lesser of 5,7,8,10, 10a	48.3609	85.6095	53.5896	13.6500		201.2100
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	48.3609	85.6095	53.5896	13.6500		201.2100
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005549-00 - 2010/01

218.71

Oaks Of Kissimmee

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/07	Type:	Variable [3]	80% Capital(1):	1,359,873	7.1082
Indexed Asset Value	1,699,841	< 60% of Base:	False	20% ROE(2):	339,968	0.6560
FRVS Base Asset:	923,314	Interest Rate:	8.1250 %	Insurance Cost(3):	44,100	2.2151
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	29,000	1.4566
ROE Factor	0.037400	Amortization Rate:	8.1250 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	137,767	Total FRVS PD:		11.4359

(1) 80% Capital (\$1,359,873) amortized at 8.1250% for 20 years Principal & Interest of \$137,767 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$7.1082

(2) 20% ROE (\$339,968) times the ROE factor (0.037400) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.6560

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 59	Effective PBS Limitation	1,681,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.3609	48.3609	0.4300	47.9309
Direct Care	85.6095	85.6095	0.7611	84.8484
Indirect Care	53.5896	53.5896	0.4764	53.1132
Property	13.6500	11.4359	0.1017	11.3342
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3480
Supplemental Rate Add-on				\$7.1400
Totals	201.2100	198.9959	1.7692	218.7147

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 005701-00 - 2010/01

202.03

Avante at Ocala

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2021 Southwest 1st Avenue Ocala FL 34474 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1968 Acquired Date: 9/1/1968 Entered Medicaid 11/1/1980 Med # Active Date: 11/15/2008 Previous Med # 228699	11/15/2008-11/14/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 133 Maximum: 48,545 Max Annualized: 48,545 Total Patient: 29,963 Medicare: 5,992 Medicaid: 19,474	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.99349% Occupancy: 61.72211% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 76.35247% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74913755 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76932931 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	782,764	1,876,883	799,440	66,017	0	3,525,104
1a	Audit Adjustments						
2	Cost Per Diem	40.1953	96.3789	41.0517	3.3900		181.0159
3	Cost Per Diem Inflated	40.1953	96.3789	41.0517			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.1953	96.3789	41.0517	3.3900		181.0159
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	37.2875		43.0938			
10b	Base for line 10a	36.7511		42.4739			
11	Lesser of 5,7,8,10, 10a	37.2875	94.6512	41.0517	3.3900		176.3804
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.2875	94.6512	41.0517	3.3900		176.3804
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005701-00 - 2010/01
202.03

Avante at Ocala

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,270,737 FRVS Base Asset: 1,786,469 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	2,616,590	7.4459
	< 60% of Base:	True	20% ROE(2):	654,147	0.4835
	Interest Rate:	12.5000 %	Insurance Cost(3):	42,570	1.4208
	Chase Rate:	12.5000 %	Taxes Cost(3):	28,400	0.9478
	Amortization Rate:	12.5000 %	Home Office(3):	15,730	0.5250
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	325,314	Total FRVS PD:	10.8230		

(1) 80% Capital (\$2,616,590) amortized at 12.5000% for 20 years Interest of \$325,314 divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$7.4459

(2) 20% ROE (\$654,147) times the ROE factor (0.032290) divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$0.4835

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 133	Effective PBS Limitation	3,790,500

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	37.2875	37.2875	0.3315	36.9560	
Direct Care	94.6512	94.6512	0.8415	93.8097	
Indirect Care	41.0517	41.0517	0.3650	40.6867	
Property	3.3900	10.8230	0.0962	10.7268	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.7123	
Supplemental Rate Add-on				\$7.1400	
Totals	176.3804	183.8134	1.6342	202.0315	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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213.06

Palatka Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget
 Type of Cost: Estimated[1]
 Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
110 Kay Larkin Dr. Palatka FL 32177 County: Putnam[54] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/26/1989 Acquired Date: 5/26/1989 Entered Medicaid 5/26/1989 Med # Active Date: 1/1/2009 Previous Med # 226025	01/01/2009-12/31/2009 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 61,320 Medicare: 12,264 Medicaid: 44,150	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.99935% Occupancy: 93.33333% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.45669% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74970512 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.77200000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,686,246	4,195,212	2,023,074	1,161,145	0	9,065,677
1a	Audit Adjustments						
2	Cost Per Diem	38.1936	95.0218	45.8227	26.3000		205.3381
3	Cost Per Diem Inflated	38.1936	95.0218	45.8227			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.1936	95.0218	45.8227	26.3000		205.3381
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	39.9822		48.0097			
10b	Base for line 10a	39.4071		47.3191			
11	Lesser of 5,7,8,10, 10a	38.1936	94.6512	45.8227	13.6500		192.3175
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.1936	94.6512	45.8227	13.6500		192.3175
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005811-00 - 2010/01

213.06

Palatka Health Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/26/1986 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 7,690,620 FRVS Base Asset: 1,778,760 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,164,874.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,152,496	11.7796
	< 60% of Base:	False	20% ROE(2):	1,538,124	0.8399
	Interest Rate:	9.6724 %	Insurance Cost(3):	44,492	0.7256
	Chase Rate:	8.5000 %	Taxes Cost(3):	179,447	2.9264
	Amortization Rate:	9.6724 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	696,525	Total FRVS PD:	16.2715		

(1) 80% Capital (\$6,152,496) amortized at 9.6724% for 20 years Principal & Interest of \$696,525 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.7796

(2) 20% ROE (\$1,538,124) times the ROE factor (0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8399

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,778,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.1936	38.1936	0.3396	37.8540
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	45.8227	45.8227	0.4074	45.4153
Property	13.6500	16.2715	0.1447	16.1268
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7120
Supplemental Rate Add-on				\$7.1400
Totals	192.3175	194.9390	1.7332	213.0578

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005814-00 - 2010/01
239.39

Bovnton Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7900 Venture Center Way Boynton Beach FL 33437 County: Palm Beach[50] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 9/14/1999 Acquired Date: 9/1/1983 Entered Medicaid 9/14/1999 Med # Active Date: 12/4/2008 Previous Med # 218952	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 81 Maximum: 29,565 Max Annualized: 29,565 Total Patient: 25,466 Medicare: 7,030 Medicaid: 11,985	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.06275% Occupancy: 86.13563% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.55288% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	613,902	1,156,237	708,496	327,191	0	2,805,826
1a	Audit Adjustments						
2	Cost Per Diem	51.2225	96.4737	59.1152	27.3000		234.1115
3	Cost Per Diem Inflated	51.2225	96.4737	59.1152			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.2225	96.4737	59.1152	27.3000		234.1114
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	52.2554		60.3547			
10b	Base for line 10a	51.5037		59.4865			
11	Lesser of 5,7,8,10, 10a	51.2225	96.4737	59.1152	13.6500		220.4614
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	51.2225	96.4737	59.1152	13.6500		220.4614
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 005814-00 - 2010/01

239.39

Bovnton Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/14/1999 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 3,095,312 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,280,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,476,250	10.1123
	< 60% of Base:	False	20% ROE(2):	619,062	0.8701
	Interest Rate:	9.0898 %	Insurance Cost(3):	58,200	2.2854
	Chase Rate:	8.5000 %	Taxes Cost(3):	67,300	2.6427
	Amortization Rate:	9.0898 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	269,072	Total FRVS PD:	15.9105		

(1) 80% Capital (\$2,476,250) amortized at 9.0898% for 20 years Principal & Interest of \$269,072 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$10.1123

(2) 20% ROE (\$619,062) times the ROE factor (0.037400) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$0.8701

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 71	Effective PBS Limitation	2,758,066

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	51.2225	51.2225	0.4554	50.7671
Direct Care	96.4737	96.4737	0.8577	95.6160
Indirect Care	59.1152	59.1152	0.5256	58.5896
Property	13.6500	15.9105	0.1415	15.7690
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5035
Supplemental Rate Add-on				\$7.1400
Totals	220.4614	222.7219	1.9802	239.3852

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005826-00 - 2010/01

200.38

Health Care Center of Tampa

Type of Cost Report: Interim Change of Ownership [1] - Budget
Type of Cost: Estimated[1]
Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1818 East Fletcher Avenue Tampa FL 33612 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1975 Acquired Date: 1/1/1975 Entered Medicaid 8/1/1981 Med # Active Date: 12/4/2008 Previous Med # 213039	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 266 Maximum: 97,090 Max Annualized: 97,090 Total Patient: 83,701 Medicare: 8,300 Medicaid: 66,760 Medicaid Utilization 79.76010% Occupancy: 86.20970% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.64450% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,732,386	6,120,710	3,223,288	787,768	0	12,864,152
1a	Audit Adjustments						
2	Cost Per Diem	40.9285	91.6823	48.2817	11.8000		192.6925
3	Cost Per Diem Inflated	40.9285	91.6823	48.2817			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.9285	91.6823	48.2817	11.8000		192.6925
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	41.7930		49.2890			
10b	Base for line 10a	41.1918		48.5800			
11	Lesser of 5,7,8,10, 10a	40.9285	91.6823	48.2817	11.8000		192.6925
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.9285	91.6823	48.2817	11.8000		192.6925
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



0 005826-00 - 2010/01
200.38

Florida Agency For Health Care Administration
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Health Care Center of Tampa

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:	Amount: 1,371,412.00			Total Amount	Per Diem
RS to Start Calcs: 1975/01	Type: Fixed [2]		80% Capital(1): 5,562,478		7.9144
Indexed Asset Value 6,953,097	< 60% of Base: True		20% ROE(2): 1,390,619		0.5952
FRVS Base Asset: 3,288,408	Interest Rate: 9.5000 %		Insurance Cost(3): 102,800		1.2282
Occup Adj Factor: 0.9000	Chase Rate: 12.5000 %		Taxes Cost(3): 151,900		1.8148
ROE Factor 0.037400	Amortization Rate: 12.5000 %		Home Office(3): 0		0.0000
	Interest Only: True		Replacement(3&4): 0		0.0000
	Yearly Payment: 691,568		Total FRVS PD:		11.5526

(1) 80% Capital (\$5,562,478) amortized at 12.5000% for 20 years Interest of \$691,568 divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$7.9144

(2) 20% ROE (\$1,390,619) times the ROE factor (0.037400) divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$0.5952

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 266	Effective PBS Limitation 7,581,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.9285	40.9285	0.3639	40.5646
Direct Care	91.6823	91.6823	0.8151	90.8672
Indirect Care	48.2817	48.2817	0.4292	47.8525
Property	11.8000	11.5526	0.1027	11.4499
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.5043
Supplemental Rate Add-on				\$7.1400
Totals	192.6925	192.4451	1.7109	200.3785

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 005849-00 - 2010/01

240.79

Glen Oaks Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1100 Pine Street Clearwater FL 33756 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/6/1989 Acquired Date: 2/6/1989 Entered Medicaid 2/6/1989 Med # Active Date: 12/4/2008 Previous Med # 255840	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 76 Maximum: 27,740 Max Annualized: 27,740 Total Patient: 24,280 Medicare: 2,075 Medicaid: 20,404	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.03624% Occupancy: 87.52704% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.27409% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,005,692	1,971,910	1,190,974	448,072	0	4,616,648
1a	Audit Adjustments						
2	Cost Per Diem	49.2890	96.6433	58.3696	21.9600		226.2619
3	Cost Per Diem Inflated	49.2890	96.6433	58.3696			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.2890	96.6433	58.3696	21.9600		226.2619
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation	50.0936		59.4546			
10b	Base for line 10a	49.3730		58.5993			
11	Lesser of 5,7,8,10, 10a	49.2890	96.6433	58.3696	13.6500		217.9519
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.2890	96.6433	58.3696	13.6500		217.9519
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005849-00 - 2010/01
240.79

Glen Oaks Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/6/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 3,316,082 FRVS Base Asset: 2,253,096 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,715,349.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,652,866	12.6877
	< 60% of Base:	False	20% ROE(2):	663,216	0.9935
	Interest Rate:	10.4500 %	Insurance Cost(3):	51,100	2.1046
	Chase Rate:	11.0000 %	Taxes Cost(3):	24,200	0.9967
	Amortization Rate:	10.4500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	316,760	Total FRVS PD:	16.7825		

(1) 80% Capital (\$2,652,866) amortized at 10.4500% for 20 years Principal & Interest of \$316,760 divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$12.6877

(2) 20% ROE (\$663,216) times the ROE factor (0.037400) divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$0.9935

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 76	Effective PBS Limitation	2,253,096

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.2890	49.2890	0.4382	48.8508
Direct Care	96.6433	96.6433	0.8592	95.7841
Indirect Care	58.3696	58.3696	0.5189	57.8507
Property	13.6500	16.7825	0.1492	16.6333
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5320
Supplemental Rate Add-on				\$7.1400
Totals	217.9519	221.0844	1.9655	240.7909

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 005850-00 - 2010/01

210.03

Heritage Park

Type of Cost Report: Interim Change of Ownership [1] - Budget
 Type of Cost: Estimated[1]
 Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
37135 Coleman Avenue Dade City FL 33525 County: Pasco[51] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 12/4/2008 Previous Med # 214132	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,435 Medicare: 7,641 Medicaid: 27,859 Medicaid Utilization 65.65100% Occupancy: 96.88356% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.84844% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,149,981	2,516,601	1,344,212	594,232	0	5,605,026
1a	Audit Adjustments						
2	Cost Per Diem	41.2786	90.3335	48.2505	21.3300		201.1926
3	Cost Per Diem Inflated	41.2786	90.3335	48.2505			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.2786	90.3335	48.2505	21.3300		201.1926
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	42.1074		49.1225			
10b	Base for line 10a	41.5017		48.4159			
11	Lesser of 5,7,8,10, 10a	41.2786	90.3335	48.2505	13.6500		193.5126
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.2786	90.3335	48.2505	13.6500		193.5126
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005850-00 - 2010/01
210.03

Heritage Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,720,701 FRVS Base Asset: 2,122,271 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,455,094.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,976,561	7.4036
	< 60% of Base:	False	20% ROE(2):	744,140	0.7060
	Interest Rate:	7.6872 %	Insurance Cost(3):	82,400	1.9418
	Chase Rate:	7.7500 %	Taxes Cost(3):	70,000	1.6496
	Amortization Rate:	7.6872 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	291,850	Total FRVS PD:		11.7010	

(1) 80% Capital (\$2,976,561) amortized at 7.6872% for 20 years Principal & Interest of \$291,850 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4036

(2) 20% ROE (\$744,140) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7060

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	41.2786	41.2786	0.3670	40.9116	
Direct Care	90.3335	90.3335	0.8031	89.5304	
Indirect Care	48.2505	48.2505	0.4290	47.8215	
Property	13.6500	11.7010	0.1040	11.5970	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.0288	
Supplemental Rate Add-on				\$7.1400	
Totals	193.5126	191.5636	1.7031	210.0293	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 005851-00 - 2010/01

220.17

Lake Eustis Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
411 West Woodward Avenue Eustis FL 32726 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 2/1/1982 Med # Active Date: 12/4/2008 Previous Med # 213870	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 90 Maximum: 32,850 Max Annualized: 32,850 Total Patient: 29,668 Medicare: 8,193 Medicaid: 18,262	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.55454% Occupancy: 90.31355% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.72110% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	770,482	1,877,230	1,022,760	358,848	0	4,029,320
1a	Audit Adjustments						
2	Cost Per Diem	42.1905	102.7943	56.0048	19.6500		220.6396
3	Cost Per Diem Inflated	42.1905	102.7943	56.0048			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.1905	102.7943	56.0048	19.6500		220.6396
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	43.0462		57.0842			
10b	Base for line 10a	42.4270		56.2630			
11	Lesser of 5,7,8,10, 10a	42.1905	92.3475	56.0048	13.6500		204.1928
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.1905	92.3475	56.0048	13.6500		204.1928
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 005851-00 - 2010/01
220.17

Lake Eustis Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,031,518 FRVS Base Asset: 1,010,008 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,624,895.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,425,214	9.0154
	< 60% of Base:	False	20% ROE(2):	606,304	0.7670
	Interest Rate:	9.5350 %	Insurance Cost(3):	60,800	2.0493
	Chase Rate:	7.2500 %	Taxes Cost(3):	28,400	0.9573
	Amortization Rate:	9.2500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	266,541	Total FRVS PD:		12.7890	

(1) 80% Capital (\$2,425,214) amortized at 9.2500% for 20 years Principal & Interest of \$266,541 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$9.0154

(2) 20% ROE (\$606,304) times the ROE factor (0.037400) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.7670

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.1905	42.1905	0.3751	41.8154
Direct Care	92.3475	92.3475	0.8210	91.5265
Indirect Care	56.0048	56.0048	0.4979	55.5069
Property	13.6500	12.7890	0.1137	12.6753
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5019
Supplemental Rate Add-on				\$7.1400
Totals	204.1928	203.3318	1.8077	220.1660

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 006339-00 - 2010/01

209.46

Lake Placid Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
125 Tomoka Blvd South	11/01/2008-10/31/2009	Number of Beds: 180	Superior: 0
Lake Placid FL 33852	Days In CR 365	Maximum: 65,700	Standard: 181
County: Highlands[28]	First Used: 2008/07	Max Annualized: 65,700	Conditional: 0
Region: Central[3] Area: 6	Last Used: 2010/01	Total Patient: 60,531	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 13,505	Inflation
Current Class Central Large [6]	Initial CR? False	Medicaid: 39,055	FY Index: 1.74857016
Class at 1/94: South Large [4]	Medicaid Utilization 64.52066%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 92.13242%		Cost: 1.00000000
Open Date: 1/1/1984	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 1/1/1984	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.76666265
Entered Medicaid 1/1/1984	Low Occupancy Adjustment Factor: 113.97111%		DC Sem Index: 1.80700000
Med # Active Date: 12/4/2008	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 214124			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,581,984	3,467,729	1,868,068	985,358	0	7,903,139
1a	Audit Adjustments						
2	Cost Per Diem	40.5066	88.7909	47.8317	25.2300		202.3592
3	Cost Per Diem Inflated	40.5066	88.7909	47.8317			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.5066	88.7909	47.8317	25.2300		202.3592
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	41.3822		48.7804			
10b	Base for line 10a	40.7869		48.0787			
11	Lesser of 5,7,8,10, 10a	40.5066	88.7909	47.8317	13.6500		190.7792
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.5066	88.7909	47.8317	13.6500		190.7792
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 006339-00 - 2010/01
209.46

Lake Placid Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 7,684,889 FRVS Base Asset: 2,984,578 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,129,560.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,147,911	10.1945
	< 60% of Base:	False	20% ROE(2):	1,536,978	0.9721
	Interest Rate:	7.6872 %	Insurance Cost(3):	114,500	1.8916
	Chase Rate:	7.7500 %	Taxes Cost(3):	90,100	1.4885
	Amortization Rate:	7.6872 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	602,799	Total FRVS PD:	14.5467		

(1) 80% Capital (\$6,147,911) amortized at 7.6872% for 20 years Principal & Interest of \$602,799 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.1945

(2) 20% ROE (\$1,536,978) times the ROE factor (0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9721

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	40.5066	40.5066	0.3601	40.1465	
Direct Care	88.7909	88.7909	0.7894	88.0015	
Indirect Care	47.8317	47.8317	0.4252	47.4065	
Property	13.6500	14.5467	0.1293	14.4174	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.3448	
Supplemental Rate Add-on				\$7.1400	
Totals	190.7792	191.6759	1.7040	209.4567	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 006340-00 - 2010/01 211.10

Windsor Manor

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
602 East Laura Street Starke FL 32091 County: Bradford [4] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/25/1990 Acquired Date: 6/25/1990 Entered Medicaid 7/2/1990 Med # Active Date: 12/4/2008 Previous Med # 213888	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,935 Medicare: 9,197 Medicaid: 28,728	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.50602% Occupancy: 95.74201% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.43630% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,112,941	2,571,305	1,366,101	799,500	0	5,849,847
1a	Audit Adjustments						
2	Cost Per Diem	38.7406	89.5052	47.5529	27.8300		203.6287
3	Cost Per Diem Inflated	38.7406	89.5052	47.5529			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7406	89.5052	47.5529	27.8300		203.6287
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	39.5619		48.4602			
10b	Base for line 10a	38.9928		47.7631			
11	Lesser of 5,7,8,10, 10a	38.7406	89.5052	47.5529	13.6500		189.4487
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.7406	89.5052	47.5529	13.6500		189.4487
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 006340-00 - 2010/01
211.10

Windsor Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/2/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,252,019 FRVS Base Asset: 3,595,587 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,618,667.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,201,615	13.6400
	< 60% of Base:	False	20% ROE(2):	1,050,404	0.9966
	Interest Rate:	11.5000 %	Insurance Cost(3):	75,000	1.7885
	Chase Rate:	8.5000 %	Taxes Cost(3):	43,900	1.0469
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	537,687	Total FRVS PD:	17.4720		

- (1) 80% Capital (\$4,201,615) amortized at 11.5000% for 20 years Principal & Interest of \$537,687 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.6400
- (2) 20% ROE (\$1,050,404) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9966
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	30,023
Comparison Date:	7/1/1989	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	38.7406	38.7406	0.3444	38.3962	
Direct Care	89.5052	89.5052	0.7957	88.7095	
Indirect Care	47.5529	47.5529	0.4228	47.1301	
Property	13.6500	17.4720	0.1553	17.3167	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.4051	
Supplemental Rate Add-on				\$7.1400	
Totals	189.4487	193.2707	1.7182	211.0976	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 006408-00 - 2010/01
204.82

Rehabilitation Center of St. Pete

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
435 42nd Avenue South St. Petersburg FL 33705 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 1/1/2009 Previous Med # 228362	01/01/2009-12/31/2009 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 159 Maximum: 58,035 Max Annualized: 58,035 Total Patient: 51,101 Medicare: 7,157 Medicaid: 37,302	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.99661% Occupancy: 88.05204% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.92353% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74970512 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.77200000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,594,492	3,607,200	1,758,552	603,919	0	7,564,163
1a	Audit Adjustments						
2	Cost Per Diem	42.7455	96.7026	47.1436	16.1900		202.7817
3	Cost Per Diem Inflated	42.7455	96.7026	47.1436			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.7455	96.7026	47.1436	16.1900		202.7817
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	43.9863		49.7217			
10b	Base for line 10a	43.3536		49.0065			
11	Lesser of 5,7,8,10, 10a	42.7455	95.9170	47.1436	13.6500		199.4561
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.7455	95.9170	47.1436	13.6500		199.4561
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 006408-00 - 2010/01

204.82

Rehabilitation Center of St. Pete

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1984/07	Amount: 5,800,000.00	80% Capital(1): 2,423,430	3.9802
Indexed Asset Value 3,029,288	Type: Fixed [2]	20% ROE(2): 605,858	0.4338
FRVS Base Asset: 1,587,729	< 60% of Base: False	Insurance Cost(3): 53,021	1.0376
Occup Adj Factor: 0.9000	Interest Rate: 5.9728 %	Taxes Cost(3): 56,503	1.1057
ROE Factor 0.037400	Chase Rate: 3.2500 %	Home Office(3): 0	0.0000
	Amortization Rate: 5.9728 %	Replacement(3&4): 0	0.0000
	Interest Only: False	Total FRVS PD:	6.5573
	Yearly Payment: 207,890		

(1) 80% Capital (\$2,423,430) amortized at 5.9728% for 20 years Principal & Interest of \$207,890 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$3.9802

(2) 20% ROE (\$605,858) times the ROE factor (0.037400) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$0.4338

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 159	Effective PBS Limitation 4,531,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.7455	42.7455	0.3800	42.3655
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	47.1436	47.1436	0.4191	46.7245
Property	13.6500	6.5573	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	199.4561	192.3634	1.7733	204.8228

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 006483-00 - 2010/01

225.99

Salerno Bav Manor

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4801 SE Cove Road Stuart FL 34997 County: Martin[43] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1985 Acquired Date: 6/1/1985 Entered Medicaid 7/1/1985 Med # Active Date: 12/4/2008 Previous Med # 214141	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,177 Medicare: 6,510 Medicaid: 25,419	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.58197% Occupancy: 87.16210% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.82264% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,127,325	2,360,398	1,379,959	695,210	0	5,562,892
1a	Audit Adjustments						
2	Cost Per Diem	44.3497	92.8596	54.2885	27.3500		218.8478
3	Cost Per Diem Inflated	44.3497	92.8596	54.2885			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.3497	92.8596	54.2885	27.3500		218.8478
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	44.8309		55.3269			
10b	Base for line 10a	44.1860		54.5310			
11	Lesser of 5,7,8,10, 10a	44.3497	92.8596	54.2885	13.6500		205.1478
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.3497	92.8596	54.2885	13.6500		205.1478
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 006483-00 - 2010/01
225.99

Salerno Bav Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 5,193,542 FRVS Base Asset: 3,321,973 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,162,740.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,154,834	10.3343
	< 60% of Base:	False	20% ROE(2):	1,038,708	0.9855
	Interest Rate:	7.6872 %	Insurance Cost(3):	74,900	1.9619
	Chase Rate:	7.7500 %	Taxes Cost(3):	104,300	2.7320
	Amortization Rate:	7.6872 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	407,379	Total FRVS PD:	16.0137		

(1) 80% Capital (\$4,154,834) amortized at 7.6872% for 20 years Principal & Interest of \$407,379 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3343

(2) 20% ROE (\$1,038,708) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9855

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	44.3497	44.3497	0.3943	43.9554	
Direct Care	92.8596	92.8596	0.8256	92.0340	
Indirect Care	54.2885	54.2885	0.4827	53.8058	
Property	13.6500	16.0137	0.1424	15.8713	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.1804	
Supplemental Rate Add-on				\$7.1400	
Totals	205.1478	207.5115	1.8450	225.9869	

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 006489-00 - 2010/01
220.20

Royal Manor

Type of Cost Report: **Interim Change of Ownership [1] - Budget**
 Type of Cost: **Estimated[1]**
 Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]**
 CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
600 Business Parkway Royal Palm Beach FL 33411 County: Palm Beach[50] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/1/1985 Acquired Date: 2/1/1985 Entered Medicaid 2/1/1985 Med # Active Date: 12/4/2008 Previous Med # 214108	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,157 Medicare: 7,839 Medicaid: 23,289	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.58576% Occupancy: 93.96575% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.23901% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,029,220	2,085,921	1,203,038	630,666	0	4,948,845
1a	Audit Adjustments						
2	Cost Per Diem	44.1934	89.5668	51.6569	27.0800		212.4971
3	Cost Per Diem Inflated	44.1934	89.5668	51.6569			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.1934	89.5668	51.6569	27.0800		212.4971
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	45.0847		52.7652			
10b	Base for line 10a	44.4362		52.0062			
11	Lesser of 5,7,8,10, 10a	44.1934	89.5668	51.6569	13.6500		199.0671
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.1934	89.5668	51.6569	13.6500		199.0671
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 006489-00 - 2010/01

220.20

Royal Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,446,928.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	Variable [3]	80% Capital(1):	4,581,300	11.3951
Indexed Asset Value	5,726,625	< 60% of Base:	False	20% ROE(2):	1,145,325	1.0866
FRVS Base Asset:	3,420,000	Interest Rate:	7.6872 %	Insurance Cost(3):	77,200	1.8757
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	91,300	2.2183
ROE Factor	0.037400	Amortization Rate:	7.6872 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	449,194	Total FRVS PD:		16.5757

(1) 80% Capital (\$4,581,300) amortized at 7.6872% for 20 years Principal & Interest of \$449,194 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3951

(2) 20% ROE (\$1,145,325) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0866

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.1934	44.1934	0.3929	43.8005
Direct Care	89.5668	89.5668	0.7963	88.7705
Indirect Care	51.6569	51.6569	0.4593	51.1976
Property	13.6500	16.5757	0.1474	16.4283
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8635
Supplemental Rate Add-on				\$7.1400
Totals	199.0671	201.9928	1.7959	220.2004

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 006767-00 - 2010/01 235.27

Oakbrook of LaBelle

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
250 Broward Avenue Labelle FL 33935 County: Hendry [26] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 11/1/1986 Acquired Date: 11/1/1986 Entered Medicaid 11/25/1986 Med # Active Date: 12/4/2008 Previous Med # 213497	11/01/2008-10/31/2009 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 93 Maximum: 33,945 Max Annualized: 33,945 Total Patient: 32,064 Medicare: 3,368 Medicaid: 25,185	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.54603% Occupancy: 94.45868% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.84878% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74857016 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.76666265 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,214,634	2,339,966	1,406,152	518,055	0	5,478,807
1a	Audit Adjustments						
2	Cost Per Diem	48.2285	92.9111	55.8329	20.5700		217.5425
3	Cost Per Diem Inflated	48.2285	92.9111	55.8329			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.2285	92.9111	55.8329	20.5700		217.5425
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	49.2867		56.9285			
10b	Base for line 10a	48.5777		56.1096			
11	Lesser of 5,7,8,10, 10a	48.2285	92.9111	55.8329	13.6500		210.6225
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	48.2285	92.9111	55.8329	13.6500		210.6225
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 006767-00 - 2010/01 235.27

Oakbrook of LaBelle

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 3,757,736 FRVS Base Asset: 1,397,653 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,700,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,006,189	12.5925
	< 60% of Base:	False	20% ROE(2):	751,547	0.9200
	Interest Rate:	11.5000 %	Insurance Cost(3):	92,500	2.8849
	Chase Rate:	8.5000 %	Taxes Cost(3):	78,700	2.4545
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	384,707	Total FRVS PD:	18.8519		

(1) 80% Capital (\$3,006,189) amortized at 11.5000% for 20 years Principal & Interest of \$384,707 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$12.5925

(2) 20% ROE (\$751,547) times the ROE factor (0.037400) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.9200

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,724,220

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.2285	48.2285	0.4288	47.7997
Direct Care	92.9111	92.9111	0.8260	92.0851
Indirect Care	55.8329	55.8329	0.4964	55.3365
Property	13.6500	18.8519	0.1676	18.6843
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2209
Supplemental Rate Add-on				\$7.1400
Totals	210.6225	215.8244	1.9188	235.2665

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 007012-00 - 2010/01
217.62

Crosswinds Health & Rehab Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
U.S. Hwy 90 E. Greenville FL 32331 County: Madison[40] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1983 Acquired Date: 6/1/1983 Entered Medicaid 6/1/1983 Med # Active Date: 4/1/2009 Previous Med # 214019	04/01/2009-03/31/2010 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 58 Maximum: 21,170 Max Annualized: 21,170 Total Patient: 18,980 Medicare: 1,825 Medicaid: 16,790	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 88.46154% Occupancy: 89.65517% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.90667% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.76196306 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.78700000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	738,894	1,621,854	894,773	294,665	0	3,550,186
1a	Audit Adjustments						
2	Cost Per Diem	44.0080	96.5964	53.2920	17.5500		211.4464
3	Cost Per Diem Inflated	44.0080	96.5964	53.2920			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.0080	96.5964	53.2920	17.5500		211.4464
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	43.9164		53.2840			
10b	Base for line 10a	43.2847		52.5175			
11	Lesser of 5,7,8,10, 10a	43.9164	92.3475	53.2840	13.6500		203.1979
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.9164	92.3475	53.2840	13.6500		203.1979
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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Crosswinds Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	Fixed [2]	80% Capital(1):	1,311,350	6.0368
Indexed Asset Value	1,639,187	< 60% of Base:	False	20% ROE(2):	327,837	0.5449
FRVS Base Asset:	721,404	Interest Rate:	6.5000 %	Insurance Cost(3):	21,100	1.1117
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	12,000	0.6322
ROE Factor	0.031670	Amortization Rate:	6.2500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	115,020	Total FRVS PD:		8.3256

(1) 80% Capital (\$1,311,350) amortized at 6.2500% for 20 years Principal & Interest of \$115,020 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$6.0368

(2) 20% ROE (\$327,837) times the ROE factor (0.031670) divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$0.5449

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 58	Effective PBS Limitation	1,653,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.9164	43.9164	0.3904	43.5260
Direct Care	92.3475	92.3475	0.8210	91.5265
Indirect Care	53.2840	53.2840	0.4737	52.8103
Property	13.6500	8.3256	0.0740	8.2516
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3621
Supplemental Rate Add-on				\$7.1400
Totals	203.1979	197.8735	1.7591	217.6165

***Medicaid Trend Adjustment :**



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 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 007014-00 - 2010/01
221.05

Cross Landings Health & Rehab Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1780 N. Jefferson St. Monticello FL 32344 County: Jefferson [33] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 5/1/1980 Acquired Date: 5/1/1980 Entered Medicaid 5/1/1980 Med # Active Date: 4/1/2009 Previous Med # 214001	04/01/2009-03/31/2010 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 21,170 Medicare: 1,885 Medicaid: 15,635	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.85451% Occupancy: 96.66666% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.58014% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76196306 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.78700000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	687,029	1,510,250	819,960	248,127	0	3,265,366
1a	Audit Adjustments						
2	Cost Per Diem	43.9417	96.5942	52.4439	15.8700		208.8498
3	Cost Per Diem Inflated	43.9417	96.5942	52.4439			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9417	96.5942	52.4439	15.8700		208.8498
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	43.9164		52.4345			
10b	Base for line 10a	43.2847		51.6802			
11	Lesser of 5,7,8,10, 10a	43.9164	92.3475	52.4345	13.6500		202.3484
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.9164	92.3475	52.4345	13.6500		202.3484
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 007014-00 - 2010/01

221.05

Cross Landings Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	4/1/2009	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1980/01	Type:	Fixed [2]	80% Capital(1):	2,230,568	9.9262
Indexed Asset Value	2,788,210	< 60% of Base:	False	20% ROE(2):	557,642	0.8960
FRVS Base Asset:	752,956	Interest Rate:	6.5000 %	Insurance Cost(3):	19,200	0.9069
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	16,800	0.7936
ROE Factor	0.031670	Amortization Rate:	6.2500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	195,646	Total FRVS PD:		12.5227

(1) 80% Capital (\$2,230,568) amortized at 6.2500% for 20 years Principal & Interest of \$195,646 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.9262

(2) 20% ROE (\$557,642) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8960

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.9164	43.9164	0.3904	43.5260
Direct Care	92.3475	92.3475	0.8210	91.5265
Indirect Care	52.4345	52.4345	0.4662	51.9683
Property	13.6500	12.5227	0.1113	12.4114
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4751
Supplemental Rate Add-on				\$7.1400
Totals	202.3484	201.2211	1.7889	221.0473

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 008793-00 - 2010/01
220.54

The Woods of Manatee Springs

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5627 9th Street East Bradenton FL 34203 County: Manatee[41] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1985 Acquired Date: 8/1/1985 Entered Medicaid 8/1/1985 Med # Active Date: 7/1/2007 Previous Med # 316610	07/01/2007-06/30/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,189 Medicare: 10,590 Medicaid: 17,610	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 48.66120% Occupancy: 82.39754% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.92871% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	868,173	1,500,978	847,120	863,418	0	4,079,689
1a	Audit Adjustments						
2	Cost Per Diem	49.3000	85.2344	48.1045	49.0300		231.6689
3	Cost Per Diem Inflated	49.3000	85.2344	48.1045			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3000	85.2344	48.1045	49.0300		231.6689
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	48.0910		52.7601			
10b	Base for line 10a	47.3992		52.0011			
11	Lesser of 5,7,8,10, 10a	46.2679	85.2344	48.1045	13.6500		193.2568
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	85.2344	48.1045	13.6500		193.2568
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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220.54

The Woods of Manatee Springs

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 7,067,335 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 3,800,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 13.2450 % Chase Rate: 13.0000 % Amortization Rate: 13.2450 % Interest Only: False Yearly Payment: 806,743	Total Amount	Per Diem		
	80% Capital(1):	5,653,868	20.4653		
	20% ROE(2):	1,413,467	1.4716		
	Insurance Cost(3):	5,713	0.1579		
	Taxes Cost(3):	82,390	2.2767		
	Home Office(3):	0	0.0000		
	Replacement(3&4):	0	0.0000		
	Total FRVS PD:		24.3715		

(1) 80% Capital (\$5,653,868) amortized at 13.2450% for 20 years Principal & Interest of \$806,743 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$20.4653

(2) 20% ROE (\$1,413,467) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.4716

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	85.2344	85.2344	0.7578	84.4766
Indirect Care	48.1045	48.1045	0.4277	47.6768
Property	13.6500	24.3715	0.2167	24.1548
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.2401
Supplemental Rate Add-on				\$7.1400
Totals	193.2568	203.9783	1.8135	220.5449

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 009495-00 - 2010/01
221.40

Okeechobee Health Care Facility

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1646 Highway 441 North Okeechobee FL 34972 County: Okeechobee [47] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1984 Acquired Date: 12/1/1984 Entered Medicaid 12/1/1984 Med # Active Date: 10/1/2007 Previous Med # 202541	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 62,345 Medicare: 14,002 Medicaid: 45,360	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.75644% Occupancy: 94.89346% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.38662% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,293,563	3,869,031	2,274,408	718,956	0	9,155,958
1a	Audit Adjustments						
2	Cost Per Diem	50.5636	85.2961	50.1413	15.8500		201.8510
3	Cost Per Diem Inflated	51.3393	87.3753	50.9106			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.3393	87.3753	50.9106	15.8500		205.4752
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.6755		46.0087			
7	Provider Target Rate	54.4589		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	87.3753	46.6802	13.6500		196.8943
12/13	Medicaid Adjustment Rate		2.2369	1.1951			
14	Prospective Per Diem 11	49.1888	89.6122	47.8753	13.6500		200.3263
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 009495-00 - 2010/01
221.40

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Okeechobee Health Care Facility

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	5,768,899	12.4853
Indexed Asset Value	7,211,124	< 60% of Base:	False	20% ROE(2):	1,442,225	0.7342
FRVS Base Asset:	2,565,000	Interest Rate:	11.5000 %	Insurance Cost(3):	82,986	1.3311
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	95,858	1.5375
ROE Factor	0.030100	Amortization Rate:	11.5000 %	Home Office(3):	61,657	0.9890
		Interest Only:	False	Replacement(3&4):	60,711	0.0000
		Yearly Payment:	738,255	Total FRVS PD:		17.0771

(1) 80% Capital (\$5,768,899) amortized at 11.5000% for 20 years Principal & Interest of \$738,255 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.4853

(2) 20% ROE (\$1,442,225) times the ROE factor (0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7342

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,565,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	89.6122	89.6122	0.7967	88.8155
Indirect Care	47.8753	47.8753	0.4256	47.4497
Property	13.6500	17.0771	0.1518	16.9253
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3213
Supplemental Rate Add-on				\$7.1400
Totals	200.3263	203.7534	1.8114	221.4033

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 010082-00 - 2010/01
206.78

Courtvard Gardens Rehabilitation Center, LLC

Type of Cost Report: **Interim Change of Ownership [1] - Budget**
 Type of Cost: **Estimated[1]**
 Type of Rate: **Interim[2]**
 Type of Ownership: **Private For profit [1]**
 CHOW Status based on this Cost Report: **Non-Related Party (NRP) CHOW[4]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
17781 Thelma Avenue Jupiter FL 33458 County: Palm Beach[50] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 7/8/1986 Med # Active Date: 6/1/2009 Previous Med # 224928	06/01/2009-05/31/2010 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,488 Medicare: 3,732 Medicaid: 23,616 Medicaid Utilization 62.99616% Occupancy: 85.58904% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.87672% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.76762520 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.79632119 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	940,625	2,118,931	1,066,860	303,466	0	4,429,882
1a	Audit Adjustments						
2	Cost Per Diem	39.8300	89.7244	45.1753	12.8500		187.5797
3	Cost Per Diem Inflated	39.8300	89.7244	45.1753			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.8300	89.7244	45.1753	12.8500		187.5797
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	44.4364		51.4339			
10b	Base for line 10a	43.7972		50.6940			
11	Lesser of 5,7,8,10, 10a	39.8300	89.7244	45.1753	12.8500		187.5797
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.8300	89.7244	45.1753	12.8500		187.5797
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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0 010082-00 - 2010/01

206.78

Courtvard Gardens Rehabilitation Center, LLC

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	7/8/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,580,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Variable [3]	80% Capital(1):	4,277,578	8.5937
Indexed Asset Value	5,346,973	< 60% of Base:	False	20% ROE(2):	1,069,395	0.8592
FRVS Base Asset:	3,289,560	Interest Rate:	5.0000 %	Insurance Cost(3):	38,600	1.0297
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	66,900	1.7846
ROE Factor	0.031670	Amortization Rate:	5.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	338,762	Total FRVS PD:		12.2672

(1) 80% Capital (\$4,277,578) amortized at 5.0000% for 20 years Principal & Interest of \$338,762 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5937

(2) 20% ROE (\$1,069,395) times the ROE factor (0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8592

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	27,413
Comparison Date:	1/1/1984	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,289,560

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.8300	39.8300	0.3541	39.4759
Direct Care	89.7244	89.7244	0.7977	88.9267
Indirect Care	45.1753	45.1753	0.4016	44.7737
Property	12.8500	12.2672	0.1091	12.1581
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3081
Supplemental Rate Add-on				\$7.1400
Totals	187.5797	186.9969	1.6625	206.7825

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 200107-00 - 2010/01

215.68

Bon Secours Maria Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10300 4th Street North St. Petersburg FL 33716 County: Pinellas [52] Region: Central [3] Area: 5 Control Church Non-Profit [2] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1975 Acquired Date: 1/1/1975 Entered Medicaid 1/1/1975 Med # Active Date: 12/15/1988 Previous Med # 204501	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 274 Maximum: 100,284 Max Annualized: 100,010 Total Patient: 93,309 Medicare: 14,181 Medicaid: 58,680	Superior: 0 Standard: 154 Conditional: 27 Total: 181
			Medicaid Utilization 62.88782% Occupancy: 93.04475% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.09970% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	3,277,673	5,377,242	2,918,700	636,678	0	12,210,293
1a	Audit Adjustments						
2	Cost Per Diem	55.8567	91.6367	49.7393	10.8500		208.0827
3	Cost Per Diem Inflated	55.9131	97.2619	49.7895			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.9131	97.2619	49.7895	10.8500		213.8145
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.2513		48.9364			
7	Provider Target Rate	48.9555		49.6506			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	49.6506	10.8500		202.6855
12/13	Medicaid Adjustment Rate		1.1832	0.6125			
14	Prospective Per Diem 11	46.2679	97.1002	50.2631	10.8500		204.4812
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 200107-00 - 2010/01

215.68

Bon Secours Maria Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1975/01 Indexed Asset Value 11,937,626 FRVS Base Asset: 4,922,814 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 1,646,500.00 Type: Fixed [2] < 60% of Base: True Interest Rate: 7.5000 % Chase Rate: 12.5000 % Amortization Rate: 12.5000 % Interest Only: True Yearly Payment: 1,187,339	Total Amount	Per Diem	
	80% Capital(1): 9,550,101	13.1913		
	20% ROE(2): 2,387,525	1.0446		
	Insurance Cost(3): 15,181	0.1627		
	Taxes Cost(3): 0	0.0000		
	Home Office(3): 0	0.0000		
	Replacement(3&4): -191,906	0.0000		
	Total FRVS PD:	14.3986		

(1) 80% Capital (\$9,550,101) amortized at 12.5000% for 20 years Interest of \$1,187,339 divided by annual available days (100,010) divided by Occup. Adj. (0.9000) = \$13.1913

(2) 20% ROE (\$2,387,525) times the ROE factor (0.039380) divided by annual available days (100,010) divided by Occup. Adj. (0.9000) = \$1.0446

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 274	Effective PBS Limitation 7,809,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	97.1002	97.1002	0.8633	96.2369
Indirect Care	50.2631	50.2631	0.4469	49.8162
Property	10.8500	14.3986	0.1280	14.2706
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.3575
Supplemental Rate Add-on				\$7.1400
Totals	204.4812	208.0298	1.8495	215.6778

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 200409-00 - 2010/01
192.94

Westminster Oaks

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4449 Meandering Way Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1983 Acquired Date: 4/1/1983 Entered Medicaid 10/21/1988 Med # Active Date: 10/21/1988 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,964 Medicare: 3,611 Medicaid: 9,957	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 23.72748% Occupancy: 95.80822% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.51821% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	453,605	741,322	606,847	214,573	0	2,016,347
1a	Audit Adjustments						
2	Cost Per Diem	45.5564	74.4523	60.9468	21.5500		202.5055
3	Cost Per Diem Inflated	44.6599	77.3414	59.7474			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.6599	77.3414	59.7474	21.5500		203.2987
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.1524		64.5832			
7	Provider Target Rate	45.8114		65.5258			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	77.3414	52.4914	13.6500		186.8299
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	77.3414	52.4914	13.6500		186.8299
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 200409-00 - 2010/01
192.94

Westminster Oaks

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/21/1988 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,719,604 FRVS Base Asset: 1,521,900 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,558,322.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,775,683	10.3412
	< 60% of Base:	False	20% ROE(2):	943,921	0.8082
	Interest Rate:	9.0000 %	Insurance Cost(3):	99,606	2.3736
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	9.0000 %	Home Office(3):	32,035	0.7634
	Interest Only:	False	Replacement(3&4):	54,002	0.0000
Yearly Payment:	407,650	Total FRVS PD:		14.2864	

(1) 80% Capital (\$3,775,683) amortized at 9.0000% for 20 years Principal & Interest of \$407,650 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3412

(2) 20% ROE (\$943,921) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8082

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	25,365
Comparison Date: 7/1/1982	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,521,900

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	43.3471	43.3471	0.3854	42.9617	
Direct Care	77.3414	77.3414	0.6876	76.6538	
Indirect Care	52.4914	52.4914	0.4667	52.0247	
Property	13.6500	14.2864	0.1270	14.1594	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	186.8299	187.4663	1.6667	192.9396	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 200425-00 - 2010/01

217.32

Floridean Nursing & Rehab

Type of Cost Report: Prospective with Interim Component[8] Type of Cost: Actual with Interim Component[3] Type of Rate: Prospective[1] Interim Component effective date : 12/12/2008
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
47 NW 32nd Place Miami FL 33125 County: Dade[13] Region: South[2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,891 Medicare: 7,408 Medicaid: 6,995	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.48332% Occupancy: 95.13206% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.68178% Weighted Low Occ Adjustment Factor: 100.00000% Interim Component Effective date: 12/12/2008	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	308,829	447,669	489,316	121,713	0	1,367,527
1a	Audit Adjustments						
2	Cost Per Diem	44.1500	63.9984	69.9523	17.4000		195.5007
3	Cost Per Diem Inflated	45.0069	68.2473	71.3100			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.0069	68.2473	71.3100	17.4000		201.9642
5a	Interim Adjustment	1.9188	4.1225	4.1498			
5b	Interim Adjusted Per Diem	46.9257	72.3698	75.4598			
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment	1.9188		4.1498			
7b	Interim Adjusted Provider Target Rate	50.6104		59.8192			
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.9257	72.3698	59.8192	13.6500		192.7647
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.9257	72.3698	59.8192	13.6500		192.7647
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 200425-00 - 2010/01
217.32

Florida Agency For Health Care Administration
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Floridean Nursing & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,322,264 FRVS Base Asset: 88,069 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,200,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,857,811	10.4327
	< 60% of Base:	False	20% ROE(2):	464,453	0.9671
	Interest Rate:	9.3500 %	Insurance Cost(3):	158,225	7.5738
	Chase Rate:	9.0000 %	Taxes Cost(3):	75,782	3.6275
	Amortization Rate:	9.3500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	13,860	0.0000
Yearly Payment:	205,628	Total FRVS PD:	22.6011		

(1) 80% Capital (\$1,857,811) amortized at 9.3500% for 20 years Principal & Interest of \$205,628 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.4327

(2) 20% ROE (\$464,453) times the ROE factor (0.041040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9671

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	47	Effective PBS Limitation	1,339,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.9257	46.9257	0.4172	46.5085
Direct Care	72.3698	72.3698	0.6434	71.7264
Indirect Care	59.8192	59.8192	0.5318	59.2874
Property	13.6500	22.6011	0.2009	22.4002
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.2554
Supplemental Rate Add-on				\$7.1400
Totals	192.7647	201.7158	1.7933	217.3179

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 200506-00 - 2010/01

226.45

Miami Jewish Home & Hospital for the Aged, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5200 N.E. 2nd Avenue Miami FL 33137 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 462 Maximum: 169,092 Max Annualized: 168,630 Total Patient: 160,617 Medicare: 26,098 Medicaid: 92,498	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.58917% Occupancy: 94.98793% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.50349% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	6,647,705	9,660,186	7,572,905	1,343,071	182,772	25,406,640
1a	Audit Adjustments						
2	Cost Per Diem	71.8686	104.4367	81.8710	14.5200	1.9760	274.6723
3	Cost Per Diem Inflated	73.2635	111.3704	83.4600			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	73.2635	111.3704	83.4600	14.5200	1.9760	284.5899
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	87.5829		64.9275			
7	Provider Target Rate	88.8612		65.8751			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500	1.9760	217.7239
12/13	Medicaid Adjustment Rate		0.8297	0.4758			
14	Prospective Per Diem 11	49.1888	98.0125	56.2021	13.6500	1.9760	219.0294
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 200506-00 - 2010/01

226.45

Miami Jewish Home & Hospital for the Aged, Inc.

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	9,999,999.00	Total Amount	Per Diem	
RS to Start Calcs: 1971/07	Type:	Fixed [2]	80% Capital(1):	21,080,918	12.3697
Indexed Asset Value 26,351,148	< 60% of Base:	False	20% ROE(2):	5,270,230	1.4251
FRVS Base Asset: 9,462,000	Interest Rate:	6.4410 %	Insurance Cost(3):	162,118	1.0093
Occup Adj Factor: 0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	1,512	0.0094
ROE Factor 0.041040	Amortization Rate:	6.4410 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
	Yearly Payment:	1,877,307	Total FRVS PD:	14.8135	

(1) 80% Capital (\$21,080,918) amortized at 6.4410% for 20 years Principal & Interest of \$1,877,307 divided by annual available days (168,630) divided by Occup. Adj. (0.9000) = \$12.3697

(2) 20% ROE (\$5,270,230) times the ROE factor (0.041040) divided by annual available days (168,630) divided by Occup. Adj. (0.9000) = \$1.4251

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 332	Effective PBS Limitation	9,462,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	98.0125	98.0125	0.8714	97.1411
Indirect Care	56.2021	56.2021	0.4997	55.7024
Property	13.6500	14.8135	0.1214	13.5286
ROE	1.9760	0.0976	0.0176	1.9584
ROE Adjustment	-0.0976	-0.0976	-0.0009	-0.0967
Quality Assess-Medicaid Share				\$2.3283
Supplemental Rate Add-on				\$7.1400
Totals	218.9318	218.2169	1.9465	226.4536

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200620-00 - 2010/01

237.09

Pines Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
301 NE 141st Street North North Miami Beach FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1978 Acquired Date: 1/1/1978 Entered Medicaid 1/1/1978 Med # Active Date: 1/1/1978 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 46 Maximum: 16,836 Max Annualized: 16,790 Total Patient: 15,408 Medicare: 1,446 Medicaid: 13,113	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 85.10514% Occupancy: 91.51818% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.21127% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	927,220	986,210	947,187	169,682	0	3,030,299
1a	Audit Adjustments						
2	Cost Per Diem	70.7100	75.2086	72.2327	12.9400		231.0913
3	Cost Per Diem Inflated	68.6367	78.9439	70.1148			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	68.6367	78.9439	70.1148	12.9400		230.6354
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.0062		78.9380			
7	Provider Target Rate	58.8528		80.0901			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	78.9439	67.4461	12.9400		215.5101
12/13	Medicaid Adjustment Rate		3.1178	2.6637			
14	Prospective Per Diem 11	56.1801	82.0617	70.1098	12.9400		221.2916
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200620-00 - 2010/01

237.09

Pines Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1978/01 Indexed Asset Value 905,395 FRVS Base Asset: 533,635 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	315,414.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	724,316	5.9594
	< 60% of Base:	True	20% ROE(2):	181,079	0.4356
	Interest Rate:	8.0000 %	Insurance Cost(3):	28,089	1.8230
	Chase Rate:	12.5000 %	Taxes Cost(3):	14,058	0.9124
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	54,870	0.0000
Yearly Payment:	90,052	Total FRVS PD:		9.1304	

(1) 80% Capital (\$724,316) amortized at 12.5000% for 20 years Interest of \$90,052 divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$5.9594

(2) 20% ROE (\$181,079) times the ROE factor (0.036350) divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$0.4356

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 46	Effective PBS Limitation	1,311,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	82.0617	82.0617	0.7296	81.3321
Indirect Care	70.1098	70.1098	0.6233	69.4865
Property	12.9400	9.1304	0.0812	9.0492
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3988
Supplemental Rate Add-on				\$7.1400
Totals	221.2916	217.4820	1.9336	237.0872

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200735-00 - 2010/01 199.94

All Saints Catholic Nursing Home & Rehab. Ctr.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5888 Blanding Boulevard Jacksonville FL 32244 County: Duval [16] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,528 Medicare: 4,128 Medicaid: 23,014	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.11494% Occupancy: 96.83060% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.78292% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	769,138	2,158,469	929,011	172,375	5,316	4,034,309
1a	Audit Adjustments						
2	Cost Per Diem	33.4204	93.7894	40.3672	7.4900	0.2310	175.2980
3	Cost Per Diem Inflated	32.4405	98.4475	39.1836			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.4405	98.4475	39.1836	7.4900	0.2310	177.7926
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.4405	94.6512	39.1836	7.4900	0.2310	173.9963
12/13	Medicaid Adjustment Rate		0.4382	0.1814			
14	Prospective Per Diem 11	32.4405	95.0894	39.3650	7.4900	0.2310	174.6159
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200735-00 - 2010/01

199.94

All Saints Catholic Nursing Home & Rehab. Ctr.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,611,971 FRVS Base Asset: 1,411,227 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,750,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,489,577	11.4316
	< 60% of Base:	False	20% ROE(2):	1,122,394	1.0350
	Interest Rate:	8.0000 %	Insurance Cost(3):	29,233	0.6874
	Chase Rate:	6.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	33,619	0.0000
Yearly Payment:	450,632	Total FRVS PD:		13.1540	

(1) 80% Capital (\$4,489,577) amortized at 8.0000% for 20 years Principal & Interest of \$450,632 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4316

(2) 20% ROE (\$1,122,394) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0350

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.4405	32.4405	0.2884	32.1521
Direct Care	95.0894	95.0894	0.8454	94.2440
Indirect Care	39.3650	39.3650	0.3500	39.0150
Property	7.4900	13.1540	0.1169	13.0371
ROE	0.2310	0.0281	0.0002	0.0279
ROE Adjustment	-0.0281	-0.0281	-0.0002	-0.0279
Quality Assess-Medicaid Share				\$14.3476
Supplemental Rate Add-on				\$7.1400
Totals	174.5878	180.0489	1.6007	199.9358

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200859-00 - 2010/01

226.48

River Garden Hebrew Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11401 Old St. Augustine Rd. Jacksonville FL 32258 County: Duval [16] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 63,774 Medicare: 10,758 Medicaid: 34,449	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 54.01731% Occupancy: 96.80328% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.74913% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,783,286	3,303,776	1,981,739	484,353	0	7,553,154
1a	Audit Adjustments						
2	Cost Per Diem	51.7660	95.9034	57.5267	14.0600		219.2561
3	Cost Per Diem Inflated	50.2482	100.6665	55.8400			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.2482	100.6665	55.8400	14.0600		220.8147
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.9049		57.9704			
7	Provider Target Rate	59.7646		58.8165			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	13.6500		204.1397
12/13	Medicaid Adjustment Rate		0.4278	0.2372			
14	Prospective Per Diem 11	43.3471	95.0790	52.7286	13.6500		204.8047
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200859-00 - 2010/01

226.48

River Garden Hebrew Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 8,498,211 FRVS Base Asset: 5,372,016 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	6,798,569	14.2947
	< 60% of Base:	True	20% ROE(2):	1,699,642	1.0449
	Interest Rate:	12.5000 %	Insurance Cost(3):	93,849	1.4716
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	705	0.0111
	Interest Only:	True	Replacement(3&4):	233,316	0.0000
Yearly Payment:	845,248	Total FRVS PD:		16.8223	

(1) 80% Capital (\$6,798,569) amortized at 12.5000% for 20 years Interest of \$845,248 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.2947

(2) 20% ROE (\$1,699,642) times the ROE factor (0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0449

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 192	Effective PBS Limitation	5,472,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	95.0790	95.0790	0.8453	94.2337
Indirect Care	52.7286	52.7286	0.4688	52.2598
Property	13.6500	16.8223	0.1496	16.6727
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2095
Supplemental Rate Add-on				\$7.1400
Totals	204.8047	207.9770	1.8491	226.4774

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200913-00 - 2010/01

214.74

AVANTE AT JACKSONVILLE BEACH

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1504 Seabreeze Avenue Jacksonville Beach FL 32250- County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1974 Acquired Date: 7/1/1974 Entered Medicaid 10/1/1980 Med # Active Date: 7/1/1989 Previous Med # 205982	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 165 Maximum: 60,225 Max Annualized: 60,225 Total Patient: 50,860 Medicare: 13,471 Medicaid: 27,134	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.35037% Occupancy: 84.44998% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.46765% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,124,749	2,421,867	1,354,487	239,051	0	5,140,154
1a	Audit Adjustments						
2	Cost Per Diem	41.4516	89.2558	49.9184	8.8100		189.4358
3	Cost Per Diem Inflated	41.3135	92.2076	49.7521			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.3135	92.2076	49.7521	8.8100		192.0832
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.8972		50.6147			
7	Provider Target Rate	42.5087		51.3534			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.3135	92.2076	49.7521	8.8100		192.0832
12/13	Medicaid Adjustment Rate		0.3475	0.1875			
14	Prospective Per Diem 11	41.3135	92.5551	49.9396	8.8100		192.6182
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200913-00 - 2010/01
214.74

AVANTE AT JACKSONVILLE BEACH

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1974/07 Indexed Asset Value 5,040,042 FRVS Base Asset: 1,747,238 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	806,723.00			
	Type:	Fixed [2]	80% Capital(1):	4,032,034	9.2485
	< 60% of Base:	True	20% ROE(2):	1,008,008	0.6005
	Interest Rate:	13.5000 %	Insurance Cost(3):	97,719	1.9213
	Chase Rate:	12.5000 %	Taxes Cost(3):	50,516	0.9932
	Amortization Rate:	12.5000 %	Home Office(3):	56,159	1.1042
	Interest Only:	True	Replacement(3&4):	51,049	0.0000
Yearly Payment:	501,292	Total FRVS PD:	13.8677		

(1) 80% Capital (\$4,032,034) amortized at 12.5000% for 20 years Interest of \$501,292 divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$9.2485

(2) 20% ROE (\$1,008,008) times the ROE factor (0.032290) divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$0.6005

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.3135	41.3135	0.3673	40.9462
Direct Care	92.5551	92.5551	0.8229	91.7322
Indirect Care	49.9396	49.9396	0.4440	49.4956
Property	8.8100	13.8677	0.1233	13.7444
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6813
Supplemental Rate Add-on				\$7.1400
Totals	192.6182	197.6759	1.7575	214.7397

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200956-00 - 2010/01

222.79

COMPREHENSIVE HEALTHCARE OF CLEA

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2055 PALMETTO STREET Clearwater FL 34625 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1983 Acquired Date: 4/1/1983 Entered Medicaid 12/1/1983 Med # Active Date: 12/1/1988 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,900 Max Annualized: 54,750 Total Patient: 48,356 Medicare: 4,303 Medicaid: 34,054	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 70.42353% Occupancy: 88.08014% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.95830% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,165,577	3,113,322	1,640,990	443,724	0	6,363,613
1a	Audit Adjustments						
2	Cost Per Diem	34.2273	91.4231	48.1879	13.0300		186.8683
3	Cost Per Diem Inflated	34.2619	97.0352	48.2366			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.2619	97.0352	48.2366	13.0300		192.5637
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.7160		51.4861			
7	Provider Target Rate	40.2957		52.2375			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.2619	95.9170	48.2366	13.0300		191.4455
12/13	Medicaid Adjustment Rate		2.2038	1.1083			
14	Prospective Per Diem 11	34.2619	98.1208	49.3449	13.0300		194.7576
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 200956-00 - 2010/01

222.79

COMPREHENSIVE HEALTHCARE OF CLEA

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	2/1/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	Fixed [2]	80% Capital(1):	5,748,965	16.7530
Indexed Asset Value	7,186,206	< 60% of Base:	False	20% ROE(2):	1,437,241	1.1486
FRVS Base Asset:	3,420,000	Interest Rate:	13.3500 %	Insurance Cost(3):	68,448	1.4155
Occup Adj Factor:	0.9000	Chase Rate:	11.5000 %	Taxes Cost(3):	69,043	1.4278
ROE Factor	0.039380	Amortization Rate:	13.3500 %	Home Office(3):	24,281	0.5021
		Interest Only:	False	Replacement(3&4):	10,137	0.0000
		Yearly Payment:	825,504	Total FRVS PD:		21.2470

(1) 80% Capital (\$5,748,965) amortized at 13.3500% for 20 years Principal & Interest of \$825,504 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$16.7530

(2) 20% ROE (\$1,437,241) times the ROE factor (0.039380) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$1.1486

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.2619	34.2619	0.3046	33.9573
Direct Care	98.1208	98.1208	0.8723	97.2485
Indirect Care	49.3449	49.3449	0.4387	48.9062
Property	13.0300	21.2470	0.1889	21.0581
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4760
Supplemental Rate Add-on				\$7.1400
Totals	194.7576	202.9746	1.8045	222.7861

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201006-00 - 2010/01

232.39

Memorial Manor Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
777 South Douglas Road Pembroke Pines FL 33025 County: Broward [6] Region: South [2] Area: 10 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/14/1989 Acquired Date: 7/14/1989 Entered Medicaid 7/14/1989 Med # Active Date: 7/14/1989 Previous Med #	05/01/2008-04/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,688 Medicare: 7,983 Medicaid: 19,709	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 47.27739% Occupancy: 95.17808% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.73870% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.79553874 Semester Index: 1.77482092 Cost: 0.98846150 Target: 1.01021645 DC FY Index: 1.74431997 DC Sem Index: 1.80700000 DC Inflation: 1.03593379 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,287,733	2,506,043	1,103,251	251,290	0	5,148,317
1a	Audit Adjustments						
2	Cost Per Diem	65.3373	127.1522	55.9770	12.7500		261.2165
3	Cost Per Diem Inflated	64.5834	131.7213	55.3311			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	64.5834	131.7213	55.3311	12.7500		264.3858
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	68.9880		64.0078			
7	Provider Target Rate	69.9949		64.9420			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.3311	12.7500		214.4527
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	55.3311	12.7500		214.4527
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201006-00 - 2010/01

232.39

Memorial Manor Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/14/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 5,340,589 FRVS Base Asset: 2,534,785 Occup Adj Factor: 0.9000 ROE Factor 0.033020	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,272,471	11.3007
	< 60% of Base:	True	20% ROE(2):	1,068,118	0.8947
	Interest Rate:	10.5000 %	Insurance Cost(3):	16,879	0.4049
	Chase Rate:	10.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	10.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	568,411	0.0000
Yearly Payment:	445,475	Total FRVS PD:		12.6003	

(1) 80% Capital (\$4,272,471) amortized at 10.5000% for 20 years Interest of \$445,475 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3007

(2) 20% ROE (\$1,068,118) times the ROE factor (0.033020) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8947

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 85	Effective PBS Limitation	2,534,785

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.3311	55.3311	0.4919	54.8392
Property	12.7500	12.6003	0.1120	12.4883
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8472
Supplemental Rate Add-on				\$7.1400
Totals	214.4527	214.3030	1.9052	232.3850

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201120-00 - 2010/01 207.83

Gulf Coast Village

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1333 Santa Barbara Blvd. Cape Coral FL 33991 County: Lee [36] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/28/1989 Acquired Date: 8/28/1989 Entered Medicaid 8/28/1989 Med # Active Date: 8/28/1989 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 85 Maximum: 31,110 Max Annualized: 31,025 Total Patient: 29,132 Medicare: 11,832 Medicaid: 7,709	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 26.46231% Occupancy: 93.64191% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.83841% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	248,605	689,256	499,063	141,460	0	1,578,384
1a	Audit Adjustments						
2	Cost Per Diem	32.2487	89.4093	64.7377	18.3500		204.7457
3	Cost Per Diem Inflated	31.3031	93.8499	62.8395			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.3031	93.8499	62.8395	18.3500		206.3425
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		73.1325			
7	Provider Target Rate	48.6916		74.1999			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.3031	93.8499	62.8395	13.6500		201.6425
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	31.3031	93.8499	62.8395	13.6500		201.6425
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201120-00 - 2010/01

207.83

Gulf Coast Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/28/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 3,811,270 FRVS Base Asset: 1,789,260 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,269,266.00			
	Type:	Variable [3]			
	< 60% of Base:	False			
	Interest Rate:	7.0909 %	80% Capital(1):	3,049,016	10.2307
	Chase Rate:	9.1909 %	20% ROE(2):	762,254	0.9923
	Amortization Rate:	7.0909 %	Insurance Cost(3):	55,149	1.8931
	Interest Only:	False	Taxes Cost(3):	40,289	1.3830
Yearly Payment:	285,667	Home Office(3):	0	0.0000	
		Replacement(3&4):	9,655	0.0000	
		Total FRVS PD:		14.4991	

(1) 80% Capital (\$3,049,016) amortized at 7.0909% for 20 years Principal & Interest of \$285,667 divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$10.2307

(2) 20% ROE (\$762,254) times the ROE factor (0.036350) divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$0.9923

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,789,260

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.3031	31.3031	0.2783	31.0248
Direct Care	93.8499	93.8499	0.8344	93.0155
Indirect Care	62.8395	62.8395	0.5587	62.2808
Property	13.6500	14.4991	0.1289	14.3702
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	201.6425	202.4916	1.8003	207.8313

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201154-00 - 2010/01 222.83

The Home Association, Inc

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1203 22nd Avenue Tampa FL 33605 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	01/01/2006-12/31/2006 Days In CR 365 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 96 Maximum: 35,040 Max Annualized: 35,040 Total Patient: 33,921 Medicare: 3,140 Medicaid: 21,795	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.25223% Occupancy: 96.80651% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.75312% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.62630885 Semester Index: 1.77482092 Cost: 1.09131849 Target: 1.01021645 DC FY Index: 1.61750000 DC Sem Index: 1.80700000 DC Inflation: 1.11715611 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,010,962	1,836,708	926,853	109,629	0	3,884,152
1a	Audit Adjustments						
2	Cost Per Diem	46.3850	84.2720	42.5259	5.0300		178.2129
3	Cost Per Diem Inflated	50.6208	94.1450	46.4093			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.6208	94.1450	46.4093	5.0300		196.2051
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.0359		50.6391			
7	Provider Target Rate	51.7808		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	50.6208	94.1450	46.4093	5.0300		196.2051
12/13	Medicaid Adjustment Rate		1.5095	0.7441			
14	Prospective Per Diem 11	50.6208	95.6545	47.1534	5.0300		198.4587
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201154-00 - 2010/01

222.83

The Home Association, Inc

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,352,223 FRVS Base Asset: 1,040,889 Occup Adj Factor: 0.9000 ROE Factor 0.048230	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,881,778	7.4187
	< 60% of Base:	True	20% ROE(2):	470,445	0.7195
	Interest Rate:	12.5000 %	Insurance Cost(3):	51,041	1.5047
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	90,477	0.0000
Yearly Payment:	233,957	Total FRVS PD:		9.6429	

(1) 80% Capital (\$1,881,778) amortized at 12.5000% for 20 years Interest of \$233,957 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$7.4187

(2) 20% ROE (\$470,445) times the ROE factor (0.048230) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.7195

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 96	Effective PBS Limitation	2,736,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	50.6208	50.6208	0.4500	50.1708
Direct Care	95.6545	95.6545	0.8504	94.8041
Indirect Care	47.1534	47.1534	0.4192	46.7342
Property	5.0300	9.6429	0.0857	9.5572
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4191
Supplemental Rate Add-on				\$7.1400
Totals	198.4587	203.0716	1.8053	222.8254

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201545-00 - 2010/01
209.98

Hobe Sound Geriatric Village, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9555 SE Federal Highway Hobe Sound FL 33455 County: Martin[43] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,312 Medicare: 4,175 Medicaid: 24,419	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.57501% Occupancy: 91.78506% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.54141% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	990,435	2,341,159	975,073	95,478	50,005	4,452,150
1a	Audit Adjustments						
2	Cost Per Diem	40.5600	95.8745	39.9309	3.9100	2.0478	182.3232
3	Cost Per Diem Inflated	39.3708	100.6362	38.7601			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.3708	100.6362	38.7601	3.9100	2.0478	184.7249
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.5082		46.0087			
7	Provider Target Rate	40.0848		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.3708	97.1828	38.7601	3.9100	2.0478	181.2715
12/13	Medicaid Adjustment Rate		1.1562	0.4611			
14	Prospective Per Diem 11	39.3708	98.3390	39.2212	3.9100	2.0478	182.8888
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201545-00 - 2010/01

209.98

Hobe Sound Geriatric Village, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,462,524 FRVS Base Asset: 2,482,470 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,500,000.00			Total Amount	Per Diem
	Type: Fixed [2]		80% Capital(1): 3,570,019	11.0331	
	< 60% of Base: False		20% ROE(2): 892,505	0.8230	
	Interest Rate: 10.7500 %		Insurance Cost(3): 0	0.0000	
	Chase Rate: 13.0000 %		Taxes Cost(3): 60,409	1.4985	
	Amortization Rate: 10.7500 %		Home Office(3): 0	0.0000	
	Interest Only: False		Replacement(3&4): 0	0.0000	
Yearly Payment: 434,926		Total FRVS PD:	13.3546		

(1) 80% Capital (\$3,570,019) amortized at 10.7500% for 20 years Principal & Interest of \$434,926 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0331

(2) 20% ROE (\$892,505) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8230

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.3708	39.3708	0.3500	39.0208
Direct Care	98.3390	98.3390	0.8743	97.4647
Indirect Care	39.2212	39.2212	0.3487	38.8725
Property	3.9100	13.3546	0.1187	13.2359
ROE	2.0478	0.5598	0.0050	0.5548
ROE Adjustment	-0.5598	-0.5598	-0.0050	-0.5548
Quality Assess-Medicaid Share				\$14.2443
Supplemental Rate Add-on				\$7.1400
Totals	182.3290	190.2856	1.6917	209.9782

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201588-00 - 2010/01

173.14

Marv Lee Deugh Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
559 West Morse Boulevard Winter Park FL 32789 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 40 Maximum: 14,640 Max Annualized: 14,600 Total Patient: 12,983 Medicare: 938 Medicaid: 9,561	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.64246% Occupancy: 88.68169% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.70243% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	417,242	606,953	394,000	200,685	0	1,618,880
1a	Audit Adjustments						
2	Cost Per Diem	43.6400	63.4822	41.2091	20.9900		169.3213
3	Cost Per Diem Inflated	42.3604	66.6351	40.0008			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.3604	66.6351	40.0008	20.9900		169.9863
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.3604	66.6351	40.0008	13.6500		162.6463
12/13	Medicaid Adjustment Rate		1.7723	1.0639			
14	Prospective Per Diem 11	42.3604	68.4074	41.0647	13.6500		165.4825
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201588-00 - 2010/01

173.14

Marv Lee Deugh Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,806,713 FRVS Base Asset: 1,037,356 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	125,000.00			
	Type:	Fixed [2]	80% Capital(1):	1,445,370	13.6757
	< 60% of Base:	True	20% ROE(2):	361,343	0.9996
	Interest Rate:	9.0000 %	Insurance Cost(3):	12,674	0.9762
	Chase Rate:	12.5000 %	Taxes Cost(3):	60	0.0046
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	15,544	0.0000
Yearly Payment:	179,699	Total FRVS PD:	15.6561		

(1) 80% Capital (\$1,445,370) amortized at 12.5000% for 20 years Interest of \$179,699 divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$13.6757

(2) 20% ROE (\$361,343) times the ROE factor (0.036350) divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$0.9996

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 40	Effective PBS Limitation	1,140,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.3604	42.3604	0.3766	41.9838
Direct Care	68.4074	68.4074	0.6082	67.7992
Indirect Care	41.0647	41.0647	0.3651	40.6996
Property	13.6500	15.6561	0.1392	15.5169
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	165.4825	167.4886	1.4891	173.1395

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201651-00 - 2010/01 216.37

Guardian Care Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2500 West Church Street Orlando FL 32805 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,168 Medicare: 3,946 Medicaid: 29,942	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 78.44791% Occupancy: 86.90346% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.50270% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,534,663	2,269,208	1,554,835	314,990	0	5,673,696
1a	Audit Adjustments						
2	Cost Per Diem	51.2545	75.7868	51.9282	10.5200		189.4895
3	Cost Per Diem Inflated	52.2493	80.8184	52.9360			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.2493	80.8184	52.9360	10.5200		196.5237
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.1264		48.3458			
7	Provider Target Rate	52.8872		49.0514			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	80.8184	49.0514	10.5200		186.6577
12/13	Medicaid Adjustment Rate		2.5865	1.5698			
14	Prospective Per Diem 11	46.2679	83.4049	50.6212	10.5200		190.8140
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 201651-00 - 2010/01

216.37

Guardian Care Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,435,233 FRVS Base Asset: 1,168,156 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,348,186	13.7138
	< 60% of Base:	True	20% ROE(2):	1,087,047	1.1317
	Interest Rate:	12.5000 %	Insurance Cost(3):	60,000	1.5720
	Chase Rate:	12.5000 %	Taxes Cost(3):	830	0.0217
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	45,128	0.0000
Yearly Payment:	540,599	Total FRVS PD:	16.4392		

(1) 80% Capital (\$4,348,186) amortized at 12.5000% for 20 years Interest of \$540,599 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7138

(2) 20% ROE (\$1,087,047) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1317

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 76	Effective PBS Limitation	2,166,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	83.4049	83.4049	0.7415	82.6634
Indirect Care	50.6212	50.6212	0.4500	50.1712
Property	10.5200	16.4392	0.1462	16.2930
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2472
Supplemental Rate Add-on				\$7.1400
Totals	190.8140	196.7332	1.7490	216.3714

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202011-00 - 2010/01
212.48

Westchester Gardens Rehabilitation & Care Cente

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3301 McMullen Booth Road Clearwater FL 33761 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1989 Acquired Date: 7/1/1989 Entered Medicaid 9/1/1989 Med # Active Date: 1/5/1990 Previous Med # 201201	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,811 Medicare: 11,079 Medicaid: 20,685	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.47263% Occupancy: 95.19809% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.76346% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	785,206	1,818,065	871,315	265,389	0	3,739,975
1a	Audit Adjustments						
2	Cost Per Diem	37.9602	87.8929	42.1230	12.8300		180.8061
3	Cost Per Diem Inflated	38.6969	93.7282	42.9405			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.6969	93.7282	42.9405	12.8300		188.1956
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.5319		44.2413			
7	Provider Target Rate	47.2110		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.6969	93.7282	42.9405	12.8300		188.1956
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.6969	93.7282	42.9405	12.8300		188.1956
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202011-00 - 2010/01

212.48

Westchester Gardens Rehabilitation & Care Cente

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,320,000.00		Total Amount	Per Diem
RS to Start Calcs:	1989/07	Type:	Fixed [2]	80% Capital(1):	4,586,898	14.8907
Indexed Asset Value	5,733,622	< 60% of Base:	False	20% ROE(2):	1,146,724	1.1938
FRVS Base Asset:	3,578,520	Interest Rate:	11.5000 %	Insurance Cost(3):	73,757	1.7641
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	63,343	1.5150
ROE Factor	0.041040	Amortization Rate:	11.5000 %	Home Office(3):	27,777	0.6643
		Interest Only:	False	Replacement(3&4):	296,023	0.0000
		Yearly Payment:	586,993	Total FRVS PD:		20.0279

(1) 80% Capital (\$4,586,898) amortized at 11.5000% for 20 years Principal & Interest of \$586,993 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.8907

(2) 20% ROE (\$1,146,724) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1938

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.6969	38.6969	0.3440	38.3529
Direct Care	93.7282	93.7282	0.8333	92.8949
Indirect Care	42.9405	42.9405	0.3818	42.5587
Property	12.8300	20.0279	0.1781	19.8498
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6795
Supplemental Rate Add-on				\$7.1400
Totals	188.1956	195.3935	1.7372	212.4758

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202533-00 - 2010/01
228.57

The Rohr Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2135 Marshall Edwards Drive Bartow FL 33830 County: Polk [53] Region: Central [3] Area: 6 Control Government Non-Prof Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 10/10/1970 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,801 Medicare: 2,408 Medicaid: 17,254	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 82.94794% Occupancy: 94.72222% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.17479% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	738,816	1,971,906	866,967	51,935	0	3,629,624
1a	Audit Adjustments						
2	Cost Per Diem	42.8200	114.2869	50.2473	3.0100		210.3642
3	Cost Per Diem Inflated	42.4747	121.0175	49.8421			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.4747	121.0175	49.8421	3.0100		216.3443
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.9135		54.4445			
7	Provider Target Rate	45.5690		55.2391			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.4747	97.2745	49.8421	3.0100		192.6013
12/13	Medicaid Adjustment Rate		3.6056	1.8475			
14	Prospective Per Diem 11	42.4747	100.8801	51.6896	3.0100		198.0544
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202533-00 - 2010/01

228.57

The Rohr Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	None [1]	80% Capital(1):	2,087,576	13.1681
Indexed Asset Value	2,609,470	< 60% of Base:	True	20% ROE(2):	521,894	1.0260
FRVS Base Asset:	570,711	Interest Rate:	12.5000 %	Insurance Cost(3):	0	0.0000
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.038750	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	0	0.0000
		Yearly Payment:	259,543	Total FRVS PD:		14.1941

(1) 80% Capital (\$2,087,576) amortized at 12.5000% for 20 years Interest of \$259,543 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.1681

(2) 20% ROE (\$521,894) times the ROE factor (0.038750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0260

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.4747	42.4747	0.3776	42.0971
Direct Care	100.8801	100.8801	0.8969	99.9832
Indirect Care	51.6896	51.6896	0.4595	51.2301
Property	3.0100	14.1941	0.1262	14.0679
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0505
Supplemental Rate Add-on				\$7.1400
Totals	198.0544	209.2385	1.8602	228.5688

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202606-00 - 2010/01 211.55

SAMANTHA R. WILSON AT BAYVIEW

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
161 Marine Street St. Augustine FL 32084 County: St Johns [55] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,009 Medicare: 11,872 Medicaid: 19,675	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 46.83520% Occupancy: 95.64891% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.32113% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	885,636	1,716,443	887,924	442,294	0	3,932,297
1a	Audit Adjustments						
2	Cost Per Diem	45.0133	87.2398	45.1296	22.4800		199.8627
3	Cost Per Diem Inflated	44.6503	92.3776	44.7657			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.6503	92.3776	44.7657	22.4800		204.2736
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.9972		46.3028			
7	Provider Target Rate	47.6831		46.9786			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	92.3776	44.7657	13.6500		194.1404
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	92.3776	44.7657	13.6500		194.1404
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202606-00 - 2010/01

211.55

SAMANTHA R. WILSON AT BAYVIEW

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,250,193 FRVS Base Asset: 337,836 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,079,538.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,200,154	9.9898
	< 60% of Base:	False	20% ROE(2):	1,050,039	1.0322
	Interest Rate:	7.1000 %	Insurance Cost(3):	135,707	3.2304
	Chase Rate:	8.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	7.1000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	178,168	0.0000
Yearly Payment:	393,796	Total FRVS PD:	14.2524		

(1) 80% Capital (\$4,200,154) amortized at 7.1000% for 20 years Principal & Interest of \$393,796 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9898

(2) 20% ROE (\$1,050,039) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0322

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 51	Effective PBS Limitation	1,453,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	92.3776	92.3776	0.8213	91.5563
Indirect Care	44.7657	44.7657	0.3980	44.3677
Property	13.6500	14.2524	0.1267	14.1257
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.3994
Supplemental Rate Add-on				\$7.1400
Totals	194.1404	194.7428	1.7314	211.5508

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202681-00 - 2010/01

222.74

JH FLOYD SUNSHINE MANOR, INC.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1755 18th Street Sarasota FL 34234 County: Sarasota [58] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 101 Maximum: 36,966 Max Annualized: 36,865 Total Patient: 32,304 Medicare: 2,886 Medicaid: 25,322	Superior: 0 Standard: 176 Conditional: 5 Total: 181
	Medicaid Utilization 78.38658% Occupancy: 87.38841% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.10260% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,138,642	2,235,325	1,101,353	199,284	0	4,674,604
1a	Audit Adjustments						
2	Cost Per Diem	44.9665	88.2760	43.4939	7.8700		184.6064
3	Cost Per Diem Inflated	45.8392	94.1368	44.3380			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.8392	94.1368	44.3380	7.8700		192.1840
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.2853		46.0087			
7	Provider Target Rate	46.9608		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.8392	94.1368	44.3380	7.8700		192.1840
12/13	Medicaid Adjustment Rate		2.9232	1.3768			
14	Prospective Per Diem 11	45.8392	97.0600	45.7148	7.8700		196.4840
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202681-00 - 2010/01

222.74

JH FLOYD SUNSHINE MANOR, INC.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,129,513 FRVS Base Asset: 1,364,843 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	100.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,303,610	12.3794
	< 60% of Base:	True	20% ROE(2):	825,903	1.0216
	Interest Rate:	8.2500 %	Insurance Cost(3):	29,679	0.9187
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	75,479	0.0000
Yearly Payment:	410,729	Total FRVS PD:		14.3197	

(1) 80% Capital (\$3,303,610) amortized at 12.5000% for 20 years Interest of \$410,729 divided by annual available days (36,865) divided by Occup. Adj. (0.9000) = \$12.3794

(2) 20% ROE (\$825,903) times the ROE factor (0.041040) divided by annual available days (36,865) divided by Occup. Adj. (0.9000) = \$1.0216

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 68	Effective PBS Limitation	1,938,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.8392	45.8392	0.4075	45.4317
Direct Care	97.0600	97.0600	0.8629	96.1971
Indirect Care	45.7148	45.7148	0.4064	45.3084
Property	7.8700	14.3197	0.1273	14.1924
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4704
Supplemental Rate Add-on				\$7.1400
Totals	196.4840	202.9337	1.8041	222.7400

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202703-00 - 2010/01 243.25

Pines of Sarasota

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1501 North Orange Avenue Sarasota FL 34236 County: Sarasota [58] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 204 Maximum: 74,460 Max Annualized: 74,460 Total Patient: 70,075 Medicare: 5,465 Medicaid: 47,851	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.28541% Occupancy: 94.11093% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.41860% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,462,339	4,865,959	2,889,465	1,135,504	0	11,353,267
1a	Audit Adjustments						
2	Cost Per Diem	51.4585	101.6898	60.3846	23.7300		237.2629
3	Cost Per Diem Inflated	51.8907	104.5642	60.8918			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.8907	104.5642	60.8918	23.7300		241.0767
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.3925		61.4012			
7	Provider Target Rate	52.1426		62.2973			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500		215.7479
12/13	Medicaid Adjustment Rate		1.9992	1.1464			
14	Prospective Per Diem 11	49.1888	99.1820	56.8727	13.6500		218.8935
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202703-00 - 2010/01

243.25

Pines of Sarasota

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 9,864,828 FRVS Base Asset: 3,497,793 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	7,891,862	14.6413
	< 60% of Base:	True	20% ROE(2):	1,972,966	0.9171
	Interest Rate:	12.5000 %	Insurance Cost(3):	142,593	2.0349
	Chase Rate:	12.5000 %	Taxes Cost(3):	42,380	0.6048
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	1,092,351	0.0000
Yearly Payment:	981,175	Total FRVS PD:	18.1981		

(1) 80% Capital (\$7,891,862) amortized at 12.5000% for 20 years Interest of \$981,175 divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$14.6413

(2) 20% ROE (\$1,972,966) times the ROE factor (0.031150) divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$0.9171

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 204	Effective PBS Limitation	5,814,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	99.1820	99.1820	0.8818	98.3002
Indirect Care	56.8727	56.8727	0.5056	56.3671
Property	13.6500	18.1981	0.1618	18.0363
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6508
Supplemental Rate Add-on				\$7.1400
Totals	218.8935	223.4416	1.9865	243.2459

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202711-00 - 2010/01

250.11

SUNNYSIDE NURSING HOME

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5201 BAHIA VISTA ST Sarasota FL 34232 County: Sarasota [58] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/1/1977 Acquired Date: 8/1/1977 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 21,238 Medicare: 1,982 Medicaid: 7,846	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 36.94322% Occupancy: 96.97717% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.96424% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	628,229	814,040	433,692	75,165	0	1,951,126
1a	Audit Adjustments						
2	Cost Per Diem	80.0700	103.7522	55.2756	9.5800		248.6778
3	Cost Per Diem Inflated	80.4660	106.8872	55.5490			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	80.4660	106.8872	55.5490	9.5800		252.4822
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	66.6901		56.5084			
7	Provider Target Rate	67.6634		57.3331			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	55.5490	9.5800		223.5105
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.2014	55.5490	9.5800		223.5105
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 202711-00 - 2010/01
250.11

SUNNYSIDE NURSING HOME

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1977/07 Indexed Asset Value 2,693,527 FRVS Base Asset: 706,660 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,418,670.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,154,822	10.9734
	< 60% of Base:	False	20% ROE(2):	538,705	0.8656
	Interest Rate:	8.0000 %	Insurance Cost(3):	91,107	4.2898
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.0000 %	Home Office(3):	11,791	0.5552
	Interest Only:	False	Replacement(3&4):	75,849	0.0000
Yearly Payment:	216,286	Total FRVS PD:	16.6840		

(1) 80% Capital (\$2,154,822) amortized at 8.0000% for 20 years Principal & Interest of \$216,286 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.9734

(2) 20% ROE (\$538,705) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8656

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	55.5490	55.5490	0.4939	55.0551
Property	9.5800	16.6840	0.1483	16.5357
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4071
Supplemental Rate Add-on				\$7.1400
Totals	223.5105	230.6145	2.0503	250.1113

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202789-00 - 2010/01

183.00

Alliance Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
130 West Armstrong Avenue Deland FL 32720 County: Volusia [64] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1971 Acquired Date: 8/1/1971 Entered Medicaid 8/1/1971 Med # Active Date: 8/1/1971 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 130 Maximum: 47,580 Max Annualized: 47,450 Total Patient: 44,506 Medicare: 5,288 Medicaid: 24,098	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 54.14551% Occupancy: 93.53930% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.71147% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	883,906	1,857,664	1,061,277	341,228	0	4,144,075
1a	Audit Adjustments						
2	Cost Per Diem	36.6796	77.0879	44.0400	14.1600		171.9675
3	Cost Per Diem Inflated	37.3915	82.2059	44.8947			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3915	82.2059	44.8947	14.1600		178.6521
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.7478		44.5402			
7	Provider Target Rate	38.2987		45.1903			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.3915	82.2059	44.8947	13.6500		178.1421
12/13	Medicaid Adjustment Rate		0.3834	0.2094			
14	Prospective Per Diem 11	37.3915	82.5893	45.1041	13.6500		178.7349
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 202789-00 - 2010/01

183.00

Alliance Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,454,761 FRVS Base Asset: 458,153 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	11,015,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,363,809
	Interest Rate:	5.4300 %	20% ROE(2):	1,090,952
	Chase Rate:	7.7500 %	Insurance Cost(3):	112,245
	Amortization Rate:	5.4300 %	Taxes Cost(3):	17,460
	Interest Only:	False	Home Office(3):	0
Yearly Payment:	358,150	Replacement(3&4):	84,770	
		Total FRVS PD:	12.3493	

(1) 80% Capital (\$4,363,809) amortized at 5.4300% for 20 years Principal & Interest of \$358,150 divided by annual available days (47,450) divided by Occup. Adj. (0.9000) = \$8.3866

(2) 20% ROE (\$1,090,952) times the ROE factor (0.041040) divided by annual available days (47,450) divided by Occup. Adj. (0.9000) = \$1.0484

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3915	37.3915	0.3324	37.0591
Direct Care	82.5893	82.5893	0.7343	81.8550
Indirect Care	45.1041	45.1041	0.4010	44.7031
Property	13.6500	12.3493	0.1098	12.2395
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	178.7349	177.4342	1.5775	182.9967

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 202941-00 - 2010/01

203.66

Miracle Hill Nursing and Convalescent Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1329 Abraham Street Tallahassee FL 32304 County: Leon [37] Region: North [1] Area: 2 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1970 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,873 Medicare: 4,134 Medicaid: 35,044	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.73909% Occupancy: 97.61612% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.75465% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,435,269	2,646,123	1,468,443	600,654	0	6,150,489
1a	Audit Adjustments						
2	Cost Per Diem	40.9562	75.5086	41.9028	17.1400		175.5076
3	Cost Per Diem Inflated	41.7511	80.5217	42.7161			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.7511	80.5217	42.7161	17.1400		182.1289
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.9508		42.4739			
7	Provider Target Rate	38.5047		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.5047	80.5217	42.7161	13.6500		175.3925
12/13	Medicaid Adjustment Rate		2.8751	1.5252			
14	Prospective Per Diem 11	38.5047	83.3968	44.2413	13.6500		179.7928
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 202941-00 - 2010/01

203.66

Miracle Hill Nursing and Convalescent Center, Inc.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,759,900.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	4,482,024	13.4026
Indexed Asset Value	5,602,530	< 60% of Base:	False	20% ROE(2):	1,120,506	1.1666
FRVS Base Asset:	835,478	Interest Rate:	10.2600 %	Insurance Cost(3):	132,120	3.0817
Occup Adj Factor:	0.9000	Chase Rate:	8.7400 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.041040	Amortization Rate:	10.2600 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	22,150	0.0000
		Yearly Payment:	528,329	Total FRVS PD:		17.6509

(1) 80% Capital (\$4,482,024) amortized at 10.2600% for 20 years Principal & Interest of \$528,329 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.4026

(2) 20% ROE (\$1,120,506) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1666

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.5047	38.5047	0.3423	38.1624
Direct Care	83.3968	83.3968	0.7414	82.6554
Indirect Care	44.2413	44.2413	0.3933	43.8480
Property	13.6500	17.6509	0.1569	17.4940
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3578
Supplemental Rate Add-on				\$7.1400
Totals	179.7928	183.7937	1.6339	203.6576

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 203122-00 - 2010/01

221.67

AVANTE AT LEESBURG

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2000 Edgewood Avenue Leesburg FL 34748 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1965 Acquired Date: 9/1/1965 Entered Medicaid 4/1/1980 Med # Active Date: 1/1/1991 Previous Med # 206016	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,340 Max Annualized: 42,340 Total Patient: 36,140 Medicare: 11,134 Medicaid: 16,978	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 46.97842% Occupancy: 85.35663% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.58922% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	757,505	1,578,375	997,535	120,034	0	3,453,449
1a	Audit Adjustments						
2	Cost Per Diem	44.6169	92.9659	58.7546	7.0700		203.4074
3	Cost Per Diem Inflated	44.4683	96.0404	58.5589			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.4683	96.0404	58.5589	7.0700		206.1376
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.3470		57.8259			
7	Provider Target Rate	43.9796		58.6699			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	7.0700		197.5597
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	52.4914	7.0700		197.5597
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 203122-00 - 2010/01

221.67

AVANTE AT LEESBURG

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1991 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,961,843 FRVS Base Asset: 1,850,667 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	400,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,169,474	10.3410
	< 60% of Base:	True	20% ROE(2):	792,369	0.6714
	Interest Rate:	6.5000 %	Insurance Cost(3):	68,162	1.8861
	Chase Rate:	12.5000 %	Taxes Cost(3):	28,628	0.7921
	Amortization Rate:	12.5000 %	Home Office(3):	42,719	1.1820
	Interest Only:	True	Replacement(3&4):	11,009	0.0000
Yearly Payment:	394,053	Total FRVS PD:		14.8726	

(1) 80% Capital (\$3,169,474) amortized at 12.5000% for 20 years Interest of \$394,053 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$10.3410

(2) 20% ROE (\$792,369) times the ROE factor (0.032290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.6714

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	3,306,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	7.0700	14.8726	0.1322	14.7404
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.9946
Supplemental Rate Add-on				\$7.1400
Totals	197.5597	205.3623	1.8258	221.6711

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 203165-00 - 2010/01

234.32

Villa Maria Nursing & Rehabilitation

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1050 NE 125th Street North Miami FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Church Non-Profit [2] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1970 Acquired Date: 12/1/1970 Entered Medicaid 12/1/1970 Med # Active Date: 1/1/1970 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 212 Maximum: 77,592 Max Annualized: 77,380 Total Patient: 70,206 Medicare: 9,610 Medicaid: 38,244	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.47398% Occupancy: 90.48098% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.92821% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,852,774	3,603,621	2,467,698	813,067	0	8,737,160
1a	Audit Adjustments						
2	Cost Per Diem	48.4461	94.2271	64.5251	21.2600		228.4583
3	Cost Per Diem Inflated	48.0554	99.7764	64.0047			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0554	99.7764	64.0047	21.2600		233.0965
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.2525		67.6810			
7	Provider Target Rate	50.9859		68.6688			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.0554	97.1828	55.7263	13.6500		214.6145
12/13	Medicaid Adjustment Rate		0.4891	0.2805			
14	Prospective Per Diem 11	48.0554	97.6719	56.0068	13.6500		215.3841
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 203165-00 - 2010/01

234.32

Villa Maria Nursing & Rehabilitation

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:			Total Amount	Per Diem
RS to Start Calcs: 1971/07	6,375,000.00	Type: Fixed [2]	80% Capital(1):	7,545,014	12.1354
Indexed Asset Value 9,431,267	< 60% of Base: False	Interest Rate: 9.5200 %	20% ROE(2):	1,886,253	1.0495
FRVS Base Asset: 5,676,585	Chase Rate: 9.5000 %	Amortization Rate: 9.5200 %	Insurance Cost(3):	152,079	2.1662
Occup Adj Factor: 0.9000	Interest Only: False	Yearly Payment: 845,136	Taxes Cost(3):	0	0.0000
ROE Factor 0.038750			Home Office(3):	89,033	1.2682
			Replacement(3&4):	159,227	0.0000
			Total FRVS PD:		16.6193

(1) 80% Capital (\$7,545,014) amortized at 9.5200% for 20 years Principal & Interest of \$845,136 divided by annual available days (77,380) divided by Occup. Adj. (0.9000) = \$12.1354

(2) 20% ROE (\$1,886,253) times the ROE factor (0.038750) divided by annual available days (77,380) divided by Occup. Adj. (0.9000) = \$1.0495

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 212	Effective PBS Limitation	6,042,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.0554	48.0554	0.4272	47.6282
Direct Care	97.6719	97.6719	0.8684	96.8035
Indirect Care	56.0068	56.0068	0.4979	55.5089
Property	13.6500	16.6193	0.1214	13.5286
ROE	0.0000	0.0743		
ROE Adjustment	0.0000	-0.0743		
Quality Assess-Medicaid Share				\$13.7149
Supplemental Rate Add-on				\$7.1400
Totals	215.3841	218.3534	1.9149	234.3241

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203203-00 - 2010/01

211.40

Glades Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
230 S. Barfield Highway Pahokee FL 33476 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 10/15/1990 Previous Med # 200158	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 34,671 Medicare: 3,156 Medicaid: 30,032	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 86.61994% Occupancy: 79.15754% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 97.92072% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,405,990	2,478,577	1,317,472	403,630	3,192	5,608,861
1a	Audit Adjustments						
2	Cost Per Diem	46.8164	82.5312	43.8689	13.4400	0.1063	186.7628
3	Cost Per Diem Inflated	45.7441	86.0315	42.8642			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.7441	86.0315	42.8642	13.4400	0.1063	188.1861
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.2400		49.5410			
7	Provider Target Rate	43.8711		50.2640			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.8711	86.0315	42.8642	13.4400	0.1063	186.3131
12/13	Medicaid Adjustment Rate		3.5443	1.7659			
14	Prospective Per Diem 11	43.8711	89.5758	44.6301	13.4400	0.1063	191.6233
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 203203-00 - 2010/01
211.40

Florida Agency For Health Care Administration
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Glades Health Care Center

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1984/07	Amount: 475,000.00	80% Capital(1): 2,548,578	6.4170
Indexed Asset Value 3,185,722	Type: Fixed [2]	20% ROE(2): 637,144	0.5523
FRVS Base Asset: 1,991,976	< 60% of Base: True	Insurance Cost(3): 95,213	2.7462
Occup Adj Factor: 0.9000	Interest Rate: 10.4400 %	Taxes Cost(3): 7,701	0.2221
ROE Factor 0.034170	Chase Rate: 10.0000 %	Home Office(3): 2,061	0.0594
	Amortization Rate: 10.0000 %	Replacement(3&4): 1,605	0.0000
	Interest Only: True	Total FRVS PD:	9.9970
	Yearly Payment: 252,960		

(1) 80% Capital (\$2,548,578) amortized at 10.0000% for 20 years Interest of \$252,960 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.4170

(2) 20% ROE (\$637,144) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5523

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.8711	43.8711	0.3900	43.4811
Direct Care	89.5758	89.5758	0.7964	88.7794
Indirect Care	44.6301	44.6301	0.3968	44.2333
Property	13.4400	9.9970	0.1195	13.3205
ROE	0.1063	0.5128	0.0009	0.1054
ROE Adjustment	-0.1063	-0.5128	-0.0009	-0.1054
Quality Assess-Medicaid Share				\$14.4436
Supplemental Rate Add-on				\$7.1400
Totals	191.5170	188.0740	1.7027	211.3979

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 203220-00 - 2010/01

214.55

Avante At Inverness

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
304 South Citrus Avenue Inverness FL 34452-4753 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1968 Acquired Date: 3/1/1968 Entered Medicaid 1/1/1981 Med # Active Date: 1/1/1991 Previous Med # 205991	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 37,960 Max Annualized: 37,960 Total Patient: 35,381 Medicare: 6,215 Medicaid: 23,775	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.19708% Occupancy: 93.20601% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.29918% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,218,946	1,958,444	1,211,392	153,587	0	4,542,369
1a	Audit Adjustments						
2	Cost Per Diem	51.2701	82.3741	50.9523	6.4600		191.0565
3	Cost Per Diem Inflated	51.0993	85.0983	50.7826			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.0993	85.0983	50.7826	6.4600		193.4402
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.7726		52.2999			
7	Provider Target Rate	50.4990		53.0632			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	85.0983	50.7826	6.4600		185.6880
12/13	Medicaid Adjustment Rate		1.6464	0.9825			
14	Prospective Per Diem 11	43.3471	86.7447	51.7651	6.4600		188.3169
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203220-00 - 2010/01

214.55

Avante At Inverness

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	785,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	2,578,328	9.3829
Indexed Asset Value	3,222,910	< 60% of Base:	True	20% ROE(2):	644,582	0.6092
FRVS Base Asset:	1,729,808	Interest Rate:	9.7500 %	Insurance Cost(3):	64,408	1.8204
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	47,698	1.3481
ROE Factor	0.032290	Amortization Rate:	12.5000 %	Home Office(3):	36,733	1.0382
		Interest Only:	True	Replacement(3&4):	12,952	0.0000
		Yearly Payment:	320,557	Total FRVS PD:		14.1988

(1) 80% Capital (\$2,578,328) amortized at 12.5000% for 20 years Interest of \$320,557 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$9.3829

(2) 20% ROE (\$644,582) times the ROE factor (0.032290) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.6092

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	86.7447	86.7447	0.7712	85.9735
Indirect Care	51.7651	51.7651	0.4602	51.3049
Property	6.4600	14.1988	0.1262	14.0726
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0988
Supplemental Rate Add-on				\$7.1400
Totals	188.3169	196.0557	1.7430	214.5515

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203238-00 - 2010/01

231.01

Avante At Lake Worth, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2501 North A Street Lake Worth FL 33460-6013 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1969 Acquired Date: 6/1/1969 Entered Medicaid 12/1/1980 Med # Active Date: 1/1/1991 Previous Med # 206008	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 138 Maximum: 50,370 Max Annualized: 50,370 Total Patient: 42,394 Medicare: 5,347 Medicaid: 30,986	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.09053% Occupancy: 84.16518% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.11536% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,602,862	2,920,285	1,645,339	282,902	0	6,451,388
1a	Audit Adjustments						
2	Cost Per Diem	51.7286	94.2453	53.0994	9.1300		208.2033
3	Cost Per Diem Inflated	51.5563	97.3621	52.9226			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.5563	97.3621	52.9226	9.1300		210.9710
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	66.5882		46.0087			
7	Provider Target Rate	67.5601		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	46.6802	9.1300		202.1818
12/13	Medicaid Adjustment Rate		2.5245	1.2126			
14	Prospective Per Diem 11	49.1888	99.7073	47.8928	9.1300		205.9189
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

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231.01

Avante At Lake Worth, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1991 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,045,839 FRVS Base Asset: 2,132,820 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,236,671	8.8767
	< 60% of Base:	True	20% ROE(2):	809,168	0.5764
	Interest Rate:	12.5000 %	Insurance Cost(3):	94,352	2.2256
	Chase Rate:	12.5000 %	Taxes Cost(3):	96,342	2.2725
	Amortization Rate:	12.5000 %	Home Office(3):	47,822	1.1280
	Interest Only:	True	Replacement(3&4):	100,920	0.0000
Yearly Payment:	402,407	Total FRVS PD:	15.0792		

(1) 80% Capital (\$3,236,671) amortized at 12.5000% for 20 years Interest of \$402,407 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$8.8767

(2) 20% ROE (\$809,168) times the ROE factor (0.032290) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.5764

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 162	Effective PBS Limitation	4,617,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	99.7073	99.7073	0.8864	98.8209
Indirect Care	47.8928	47.8928	0.4258	47.4670
Property	9.1300	15.0792	0.1341	14.9451
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8859
Supplemental Rate Add-on				\$7.1400
Totals	205.9189	211.8681	1.8836	231.0104

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203327-00 - 2010/01

217.61

The Palace at Kendall Nursing and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11215 S.W. 84TH STREET Miami FL 33173 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/18/1991 Acquired Date: 3/18/1991 Entered Medicaid 3/18/1991 Med # Active Date: 3/18/1991 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,510 Medicare: 20,186 Medicaid: 29,950	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.91233% Occupancy: 94.88464% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.37571% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,348,677	2,402,957	1,534,310	623,859	0	5,909,803
1a	Audit Adjustments						
2	Cost Per Diem	45.0310	80.2323	51.2290	20.8300		197.3223
3	Cost Per Diem Inflated	45.4888	85.3580	51.7499			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.4888	85.3580	51.7499	20.8300		203.4267
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.9749		54.1484			
7	Provider Target Rate	50.7043		54.9387			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.4888	85.3580	51.7499	13.6500		196.2467
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.4888	85.3580	51.7499	13.6500		196.2467
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 203327-00 - 2010/01

217.61

The Palace at Kendall Nursing and Rehab Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/18/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 7,877,493 FRVS Base Asset: 5,463,360 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,488,615.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,301,994	11.7134
	< 60% of Base:	False	20% ROE(2):	1,575,499	1.0685
	Interest Rate:	9.2500 %	Insurance Cost(3):	218,866	3.5013
	Chase Rate:	10.5000 %	Taxes Cost(3):	129,012	2.0639
	Amortization Rate:	9.2500 %	Home Office(3):	35,096	0.5614
	Interest Only:	False	Replacement(3&4):	87,941	0.0000
Yearly Payment:	692,615	Total FRVS PD:		18.9085	

(1) 80% Capital (\$6,301,994) amortized at 9.2500% for 20 years Principal & Interest of \$692,615 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.7134

(2) 20% ROE (\$1,575,499) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0685

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,463,360

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.4888	45.4888	0.4044	45.0844
Direct Care	85.3580	85.3580	0.7589	84.5991
Indirect Care	51.7499	51.7499	0.4601	51.2898
Property	13.6500	18.9085	0.1681	18.7404
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7587
Supplemental Rate Add-on				\$7.1400
Totals	196.2467	201.5052	1.7915	217.6124

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203335-00 - 2010/01

211.15

TimberRidge Nursing & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9848 SW 110th Street Ocala FL 34481 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1991 Acquired Date: 3/1/1991 Entered Medicaid 3/1/1991 Med # Active Date: 3/1/1991 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,141 Medicare: 29,080 Medicaid: 22,089	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 35.54658% Occupancy: 94.32453% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.68283% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	850,280	1,945,493	1,157,993	271,253	0	4,225,019
1a	Audit Adjustments						
2	Cost Per Diem	38.4934	88.0752	52.4240	12.2800		191.2726
3	Cost Per Diem Inflated	38.8848	93.7020	52.9570			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8848	93.7020	52.9570	12.2800		197.8238
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.8147		54.0510			
7	Provider Target Rate	43.4396		54.8399			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.8848	93.7020	52.4914	12.2800		197.3582
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.8848	93.7020	52.4914	12.2800		197.3582
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 203335-00 - 2010/01

211.15

TimberRidge Nursing & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,695,614.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Variable [3]	80% Capital(1):	6,173,650	9.1286
Indexed Asset Value	7,717,062	< 60% of Base:	False	20% ROE(2):	1,543,412	1.0467
FRVS Base Asset:	1,699,712	Interest Rate:	6.2100 %	Insurance Cost(3):	43,488	0.6998
Occup Adj Factor:	0.9000	Chase Rate:	8.0000 %	Taxes Cost(3):	84,126	1.3538
ROE Factor	0.040100	Amortization Rate:	6.2100 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	35,249	0.0000
		Yearly Payment:	539,774	Total FRVS PD:		12.2289

(1) 80% Capital (\$6,173,650) amortized at 6.2100% for 20 years Principal & Interest of \$539,774 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1286

(2) 20% ROE (\$1,543,412) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0467

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 56	Effective PBS Limitation	1,699,712

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.8848	38.8848	0.3457	38.5391
Direct Care	93.7020	93.7020	0.8331	92.8689
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	12.2800	12.2289	0.1087	12.1202
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$8.4540
Supplemental Rate Add-on				\$7.1400
Totals	197.3582	197.3071	1.7542	211.1469

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 203475-00 - 2010/01

175.68

Marianna Health & Rehabilitation

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4295 5th Avenue Marianna FL 32447 County: Jackson [32] Region: North [1] Area: 2 Control Government Non-Prof Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1971 Acquired Date: 2/1/1971 Entered Medicaid 2/1/1971 Med # Active Date: 2/1/1971 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 61,978 Medicare: 2,720 Medicaid: 53,059	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 85.60941% Occupancy: 94.07711% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.37676% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,728,115	4,435,653	1,466,310	251,500	0	7,881,578
1a	Audit Adjustments						
2	Cost Per Diem	32.5697	83.5985	27.6355	4.7400		148.5437
3	Cost Per Diem Inflated	32.3070	88.5218	27.4126			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.3070	88.5218	27.4126	4.7400		152.9814
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.8005		42.4739			
7	Provider Target Rate	40.3814		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.3070	88.5218	27.4126	4.7400		152.9814
12/13	Medicaid Adjustment Rate		3.5462	1.0982			
14	Prospective Per Diem 11	32.3070	92.0680	28.5108	4.7400		157.6258
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 203475-00 - 2010/01
175.68

Marianna Health & Rehabilitation

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 7,412,413 FRVS Base Asset: 4,379,259 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	5,929,930	12.4683
	< 60% of Base:	True	20% ROE(2):	1,482,483	0.9715
	Interest Rate:	12.5000 %	Insurance Cost(3):	64,704	1.0440
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	325,517	0.0000
Yearly Payment:	737,253	Total FRVS PD:		14.4838	

(1) 80% Capital (\$5,929,930) amortized at 12.5000% for 20 years Interest of \$737,253 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.4683

(2) 20% ROE (\$1,482,483) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9715

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.3070	32.3070	0.2872	32.0198
Direct Care	92.0680	92.0680	0.8185	91.2495
Indirect Care	28.5108	28.5108	0.2535	28.2573
Property	4.7400	14.4838	0.1288	14.3550
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.6580
Supplemental Rate Add-on				\$7.1400
Totals	157.6258	167.3696	1.4880	175.6796

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 203599-00 - 2010/01

217.33

Manor at Carpenter's

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1001 Carpenter's Way Lakeland FL 33809 County: Polk [53] Region: Central [3] Area: 6 Control Church Non-Profit [2] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1989 Acquired Date: 7/1/1989 Entered Medicaid 6/1/1991 Med # Active Date: 6/1/1991 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 72 Maximum: 26,352 Max Annualized: 26,280 Total Patient: 25,035 Medicare: 4,345 Medicaid: 4,720	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 18.85360% Occupancy: 95.00228% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.52123% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	245,660	462,712	239,957	84,866	0	1,033,195
1a	Audit Adjustments						
2	Cost Per Diem	52.0466	98.0322	50.8383	17.9801		218.8972
3	Cost Per Diem Inflated	50.5206	102.9011	49.3477			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.5206	102.9011	49.3477	17.9801		220.7495
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.9977		54.3885			
7	Provider Target Rate	53.7712		55.1823			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	50.5206	97.2745	49.3477	13.6500		210.7928
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	50.5206	97.2745	49.3477	13.6500		210.7928
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 203599-00 - 2010/01

217.33

Manor at Carpenter's

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,566,809.00		Total Amount	Per Diem
RS to Start Calcs:	1989/07	Type:	Fixed [2]	80% Capital(1):	2,598,127	12.2872
Indexed Asset Value	3,247,659	< 60% of Base:	False	20% ROE(2):	649,532	0.9982
FRVS Base Asset:	1,789,260	Interest Rate:	9.5000 %	Insurance Cost(3):	28,383	1.1337
Occup Adj Factor:	0.9000	Chase Rate:	11.0000 %	Taxes Cost(3):	12,771	0.5101
ROE Factor	0.036350	Amortization Rate:	9.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	28,757	0.0000
		Yearly Payment:	290,616	Total FRVS PD:		14.9292

(1) 80% Capital (\$2,598,127) amortized at 9.5000% for 20 years Principal & Interest of \$290,616 divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$12.2872

(2) 20% ROE (\$649,532) times the ROE factor (0.036350) divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$0.9982

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,789,260

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	50.5206	50.5206	0.4492	50.0714
Direct Care	97.2745	97.2745	0.8648	96.4097
Indirect Care	49.3477	49.3477	0.4387	48.9090
Property	13.6500	14.9292	0.1327	14.7965
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	210.7928	212.0720	1.8854	217.3266

***Medicaid Trend Adjustment :**



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0 203670-00 - 2010/01

240.42

Perdue Medical Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
19590 Old Cutler Road Miami FL 33157 County: Dade [13] Region: South [2] Area: 11 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1971 Acquired Date: 9/1/1971 Entered Medicaid 9/1/1971 Med # Active Date: 9/1/1971 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 163 Maximum: 59,658 Max Annualized: 59,495 Total Patient: 54,601 Medicare: 408 Medicaid: 34,247	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.72229% Occupancy: 91.52335% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.21766% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,188,724	4,319,756	2,899,938	189,728	0	9,598,146
1a	Audit Adjustments						
2	Cost Per Diem	63.9099	126.1353	84.6771	5.5400		280.2623
3	Cost Per Diem Inflated	63.3945	133.5637	83.9942			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	63.3945	133.5637	83.9942	5.5400		286.4924
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	65.8772		84.1507			
7	Provider Target Rate	66.8387		85.3789			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	5.5400		207.6379
12/13	Medicaid Adjustment Rate		1.3909	0.7976			
14	Prospective Per Diem 11	49.1888	98.5737	56.5239	5.5400		209.8264
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 203670-00 - 2010/01

240.42

Perdue Medical Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 7,578,852 FRVS Base Asset: 4,645,500 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	6,063,082	14.0779
	< 60% of Base:	True	20% ROE(2):	1,515,770	1.0969
	Interest Rate:	12.5000 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	82,140	0.0000
Yearly Payment:	753,807	Total FRVS PD:	15.1748		

(1) 80% Capital (\$6,063,082) amortized at 12.5000% for 20 years Interest of \$753,807 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$14.0779

(2) 20% ROE (\$1,515,770) times the ROE factor (0.038750) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$1.0969

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 163	Effective PBS Limitation	4,645,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	98.5737	98.5737	0.8764	97.6973
Indirect Care	56.5239	56.5239	0.5025	56.0214
Property	5.5400	15.1748	0.1349	15.0399
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.7713
Supplemental Rate Add-on				\$7.1400
Totals	209.8264	219.4612	1.9511	240.4214

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 203769-00 - 2010/01 216.63

John Knox Village Of Florida

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
651 S.W. 6TH STREET Pompano Beach FL 33060 County: Broward [6] Region: South [2] Area: 10 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1976 Acquired Date: 10/1/1976 Entered Medicaid 4/1/1972 Med # Active Date: 4/1/1972 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 177 Maximum: 64,782 Max Annualized: 64,605 Total Patient: 48,144 Medicare: 7,533 Medicaid: 5,460	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 11.34098% Occupancy: 74.31694% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 91.93273% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	284,312	505,880	294,598	86,050	0	1,170,840
1a	Audit Adjustments						
2	Cost Per Diem	52.0718	92.6520	53.9557	15.7601		214.4396
3	Cost Per Diem Inflated	50.5450	97.2537	52.3737			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.5450	97.2537	52.3737	15.7601		215.9325
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.2509		57.3029			
7	Provider Target Rate	61.1303		58.1392			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	52.3737	13.6500		212.3953
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	52.3737	13.6500		212.3953
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 203769-00 - 2010/01
216.63

John Knox Village Of Florida

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1976/07 Indexed Asset Value 4,481,006 FRVS Base Asset: 2,435,978 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,475,191.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,584,805	6.9616
	< 60% of Base:	False	20% ROE(2):	896,201	0.5603
	Interest Rate:	9.6350 %	Insurance Cost(3):	164,655	3.4201
	Chase Rate:	13.0000 %	Taxes Cost(3):	80,952	1.6815
	Amortization Rate:	9.6350 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	13,415	0.0000
Yearly Payment:	404,781	Total FRVS PD:		12.6235	

(1) 80% Capital (\$3,584,805) amortized at 9.6350% for 20 years Principal & Interest of \$404,781 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$6.9616

(2) 20% ROE (\$896,201) times the ROE factor (0.036350) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.5603

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	49.1888	49.1888	0.4373	48.7515	
Direct Care	97.1828	97.1828	0.8640	96.3188	
Indirect Care	52.3737	52.3737	0.4656	51.9081	
Property	13.6500	12.6235	0.1122	12.5113	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	212.3953	211.3688	1.8791	216.6297	

*Medicaid Trend Adjustment :



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0 203815-00 - 2010/01

200.16

Westminster Asbury Towers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1533 4th Avenue West Bradenton FL 34205 County: Manatee [41] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1967 Acquired Date: 8/1/1991 Entered Medicaid 8/1/1991 Med # Active Date: 8/1/1991 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,420 Medicare: 7,248 Medicaid: 18,181	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 43.89425% Occupancy: 94.56621% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.98179% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	837,338	1,444,039	1,244,581	353,984	0	3,879,942
1a	Audit Adjustments						
2	Cost Per Diem	46.0557	79.4257	68.4550	19.4700		213.4064
3	Cost Per Diem Inflated	45.1494	82.5078	67.1079			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.1494	82.5078	67.1079	19.4700		214.2351
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.8248		64.4918			
7	Provider Target Rate	51.5666		65.4331			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.1494	82.5078	54.1087	13.6500		195.4159
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.1494	82.5078	54.1087	13.6500		195.4159
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 203815-00 - 2010/01
200.16

Florida Agency For Health Care Administration
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Westminster Asbury Towers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,832,462.00		Total Amount	Per Diem
RS to Start Calcs:	1991/07	Type:	Fixed [2]	80% Capital(1):	4,487,142	8.8644
Indexed Asset Value	5,608,928	< 60% of Base:	False	20% ROE(2):	1,121,786	0.9604
FRVS Base Asset:	348,874	Interest Rate:	4.8000 %	Insurance Cost(3):	96,393	2.3272
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.033750	Amortization Rate:	4.8000 %	Home Office(3):	34,431	0.8313
		Interest Only:	False	Replacement(3&4):	176,671	0.0000
		Yearly Payment:	349,436	Total FRVS PD:		12.9833

(1) 80% Capital (\$4,487,142) amortized at 4.8000% for 20 years Principal & Interest of \$349,436 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8644

(2) 20% ROE (\$1,121,786) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9604

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 34	Effective PBS Limitation	348,874

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.1494	45.1494	0.4014	44.7480
Direct Care	82.5078	82.5078	0.7335	81.7743
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	12.9833	0.1154	12.8679
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	195.4159	194.7492	1.7314	200.1578

***Medicaid Trend Adjustment :**



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0 203823-00 - 2010/01

206.20

Oak Bluffs Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
420 Bay Avenue Clearwater FL 34616 County: Pinellas[52] Region: Central[3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 3/30/1989 Acquired Date: 3/30/1989 Entered Medicaid 7/15/1991 Med # Active Date: 7/15/1991 Previous Med #	01/01/2007-12/31/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,352 Medicare: 3,998 Medicaid: 10,532	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.74921% Occupancy: 92.93151% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.95961% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.67219890 Semester Index: 1.77482092 Cost: 1.06136951 Target: 1.01021645 DC FY Index: 1.66450000 DC Sem Index: 1.80700000 DC Inflation: 1.08561129 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	452,932	780,502	505,155	69,301	0	1,807,890
1a	Audit Adjustments						
2	Cost Per Diem	43.0053	74.1077	47.9638	6.5800		171.6568
3	Cost Per Diem Inflated	45.6445	80.4522	50.9073			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.6445	80.4522	50.9073	6.5800		183.5840
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.0341		50.6391			
7	Provider Target Rate	47.7206		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.6445	80.4522	50.9073	6.5800		183.5840
12/13	Medicaid Adjustment Rate		0.1583	0.1002			
14	Prospective Per Diem 11	45.6445	80.6105	51.0075	6.5800		183.8425
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 203823-00 - 2010/01

206.20

Oak Bluffs Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/15/1991 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 1,594,169 FRVS Base Asset: 1,258,595 Occup Adj Factor: 0.9000 ROE Factor 0.046560	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,420,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,275,335	8.0145
	< 60% of Base:	False	20% ROE(2):	318,834	0.7532
	Interest Rate:	11.0000 %	Insurance Cost(3):	32,545	1.5991
	Chase Rate:	11.5000 %	Taxes Cost(3):	6,869	0.3375
	Amortization Rate:	11.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	27,487	0.0000
Yearly Payment:	157,966	Total FRVS PD:	10.7043		

(1) 80% Capital (\$1,275,335) amortized at 11.0000% for 20 years Principal & Interest of \$157,966 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.0145

(2) 20% ROE (\$318,834) times the ROE factor (0.046560) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7532

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,778,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.6445	45.6445	0.4058	45.2387
Direct Care	80.6105	80.6105	0.7167	79.8938
Indirect Care	51.0075	51.0075	0.4535	50.5540
Property	6.5800	10.7043	0.0952	10.6091
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7685
Supplemental Rate Add-on				\$7.1400
Totals	183.8425	187.9668	1.6712	206.2041

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 203980-00 - 2010/01
176.79

Lisenby on Lake Caroline

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1400 West Eleventh Street Panama City FL 32401 County: Bay [3] Region: North [1] Area: 2 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/21/1985 Acquired Date: 1/21/1985 Entered Medicaid 10/8/1991 Med # Active Date: 10/8/1991 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 22 Maximum: 8,052 Max Annualized: 8,030 Total Patient: 8,011 Medicare: 0 Medicaid: 3,910	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.80789% Occupancy: 99.49081% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 123.07371% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	179,821	300,065	125,197	21,153	0	626,236
1a	Audit Adjustments						
2	Cost Per Diem	45.9900	76.7430	32.0197	5.4100		160.1627
3	Cost Per Diem Inflated	44.6415	80.5545	31.0809			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.6415	80.5545	31.0809	5.4100		161.6869
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.7819		46.4097			
7	Provider Target Rate	49.4939		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.6415	80.5545	31.0809	5.4100		161.6869
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.6415	80.5545	31.0809	5.4100		161.6869
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 203980-00 - 2010/01

176.79

Lisenby on Lake Caroline

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/8/1991 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 1,048,969 FRVS Base Asset: 290,519 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	463,295.00			
	Type:	Variable [3]			
	< 60% of Base:	False			
	Interest Rate:	9.6000 %	80% Capital(1):	839,175	13.0794
	Chase Rate:	10.2000 %	20% ROE(2):	209,794	1.0552
	Amortization Rate:	9.6000 %	Insurance Cost(3):	6,111	0.7628
	Interest Only:	False	Taxes Cost(3):	0	0.0000
Yearly Payment:	94,525	Home Office(3):	0	0.0000	
		Replacement(3&4):	0	0.0000	
		Total FRVS PD:	14.8974		

(1) 80% Capital (\$839,175) amortized at 9.6000% for 20 years Principal & Interest of \$94,525 divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$13.0794

(2) 20% ROE (\$209,794) times the ROE factor (0.036350) divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$1.0552

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	27,939
Comparison Date: 7/1/1984	Current RS PBS:	48,357
Comparison Bed 22	Effective PBS Limitation	614,658

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.6415	44.6415	0.3969	44.2446
Direct Care	80.5545	80.5545	0.7162	79.8383
Indirect Care	31.0809	31.0809	0.2763	30.8046
Property	5.4100	14.8974	0.1324	14.7650
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	161.6869	171.1743	1.5218	176.7925

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 204072-00 - 2010/01

209.39

Mease Continuing Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
910 New York Avenue Dunedin FL 34698 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 4/29/1991 Acquired Date: 4/29/1991 Entered Medicaid 1/7/1992 Med # Active Date: 1/7/1992 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 100 Maximum: 36,500 Max Annualized: 36,500 Total Patient: 29,857 Medicare: 8,117 Medicaid: 10,253	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 34.34036% Occupancy: 81.80000% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.18954% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	563,797	856,063	674,768	135,135	0	2,229,763
1a	Audit Adjustments						
2	Cost Per Diem	54.9885	83.4939	65.8118	13.1800		217.4742
3	Cost Per Diem Inflated	55.4504	85.8540	66.3646			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.4504	85.8540	66.3646	13.1800		220.8490
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.7357		60.0941			
7	Provider Target Rate	46.4032		60.9712			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.4032	85.8540	60.9712	13.1800		206.4084
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.4032	85.8540	60.9712	13.1800		206.4084
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 204072-00 - 2010/01

209.39

Mease Continuing Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/7/1992	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Fixed [2]	80% Capital(1):	2,987,876	7.8196
Indexed Asset Value	3,734,845	< 60% of Base:	False	20% ROE(2):	746,969	0.7083
FRVS Base Asset:	3,035,200	Interest Rate:	6.0000 %	Insurance Cost(3):	36,018	1.2064
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	32,911	1.1023
ROE Factor	0.031150	Amortization Rate:	6.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	242,429	0.0000
		Yearly Payment:	256,873	Total FRVS PD:		10.8366

(1) 80% Capital (\$2,987,876) amortized at 6.0000% for 20 years Principal & Interest of \$256,873 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$7.8196

(2) 20% ROE (\$746,969) times the ROE factor (0.031150) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.7083

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	3,035,200

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.4032	46.4032	0.4125	45.9907
Direct Care	85.8540	85.8540	0.7633	85.0907
Indirect Care	60.9712	60.9712	0.5421	60.4291
Property	13.1800	10.8366	0.0963	10.7403
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	206.4084	204.0650	1.8142	209.3908

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 204161-00 - 2010/01

238.01

Jackson Memorial Long Term Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2500 NW 22nd Avenue Miami FL 33142 County: Dade [13] Region: South [2] Area: 11 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/1/1973 Acquired Date: 8/1/1973 Entered Medicaid 8/1/1973 Med # Active Date: 8/1/1973 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 63,327 Medicare: 1,966 Medicaid: 39,652	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.61468% Occupancy: 96.12477% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.90980% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,170,100	5,694,424	2,676,079	220,862	0	10,761,465
1a	Audit Adjustments						
2	Cost Per Diem	54.7286	143.6100	67.4891	5.5700		271.3977
3	Cost Per Diem Inflated	54.2872	152.0675	66.9448			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	54.2872	152.0675	66.9448	5.5700		278.8695
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	62.3137		76.5561			
7	Provider Target Rate	63.2232		77.6734			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	5.5700		207.6679
12/13	Medicaid Adjustment Rate		1.3792	0.7908			
14	Prospective Per Diem 11	49.1888	98.5620	56.5171	5.5700		209.8379
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 204161-00 - 2010/01

Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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238.01

Jackson Memorial Long Term Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/07 Indexed Asset Value 7,245,020 FRVS Base Asset: 3,093,801 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	5,796,016	12.1868
	< 60% of Base:	True	20% ROE(2):	1,449,004	0.9496
	Interest Rate:	12.5000 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	720,604	Total FRVS PD:	13.1364		

(1) 80% Capital (\$5,796,016) amortized at 12.5000% for 20 years Interest of \$720,604 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.1868

(2) 20% ROE (\$1,449,004) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9496

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	4,275,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	98.5620	98.5620	0.8763	97.6857
Indirect Care	56.5171	56.5171	0.5025	56.0146
Property	5.5700	13.1364	0.1168	13.0196
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.3967
Supplemental Rate Add-on				\$7.1400
Totals	209.8379	217.4043	1.9329	238.0081

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 204170-00 - 2010/01
230.60

Regents Park Of Boca Raton

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6363 Verde Trail Boca Raton FL 33433 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 10/8/1991 Previous Med # 208132	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 59,690 Medicare: 21,147 Medicaid: 29,366	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.19752% Occupancy: 90.85236% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.38763% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,258,104	2,933,665	1,780,895	634,599	0	6,607,263
1a	Audit Adjustments						
2	Cost Per Diem	42.8422	99.9001	60.6448	21.6100		224.9971
3	Cost Per Diem Inflated	41.8610	104.1371	59.2558			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.8610	104.1371	59.2558	21.6100		226.8639
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.4823		64.4252			
7	Provider Target Rate	49.1899		65.3655			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.8610	97.1828	55.7263	13.6500		208.4201
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.8610	97.1828	55.7263	13.6500		208.4201
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 204170-00 - 2010/01
230.60

Regents Park Of Boca Raton

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 7,781,489 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	10,389,951.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,225,191	11.3180
	< 60% of Base:	False	20% ROE(2):	1,556,298	0.8994
	Interest Rate:	8.9400 %	Insurance Cost(3):	343,656	5.7573
	Chase Rate:	7.8900 %	Taxes Cost(3):	141,524	2.3710
	Amortization Rate:	8.9400 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	4,837	0.0000
Yearly Payment:	669,236	Total FRVS PD:	20.3457		

(1) 80% Capital (\$6,225,191) amortized at 8.9400% for 20 years Principal & Interest of \$669,236 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.3180

(2) 20% ROE (\$1,556,298) times the ROE factor (0.034170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8994

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	41.8610	41.8610	0.3722	41.4888	
Direct Care	97.1828	97.1828	0.8640	96.3188	
Indirect Care	55.7263	55.7263	0.4954	55.2309	
Property	13.6500	20.3457	0.1809	20.1648	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$10.2605	
Supplemental Rate Add-on				\$7.1400	
Totals	208.4201	215.1158	1.9125	230.6038	

*Medicaid Trend Adjustment :



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0 204391-00 - 2010/01

207.96

Olds Hall Good Samaritan

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
327 Orange Avenue Daytona Beach FL 32114 County: Volusia [64] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1975 Acquired Date: 1/1/1975 Entered Medicaid 1/1/1975 Med # Active Date: 1/1/1975 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,385 Medicare: 2,996 Medicaid: 24,799	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.96560% Occupancy: 89.67441% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.93047% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,037,817	2,288,279	1,012,285	199,632	0	4,538,013
1a	Audit Adjustments						
2	Cost Per Diem	41.8491	92.2730	40.8196	8.0500		182.9917
3	Cost Per Diem Inflated	40.6221	96.8558	39.6227			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.6221	96.8558	39.6227	8.0500		185.1506
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5560		42.4739			
7	Provider Target Rate	37.0895		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.0895	94.6512	39.6227	8.0500		179.4134
12/13	Medicaid Adjustment Rate		1.3806	0.5779			
14	Prospective Per Diem 11	37.0895	96.0318	40.2006	8.0500		181.3719
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 204391-00 - 2010/01

207.96

Olds Hall Good Samaritan

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1975/01 Indexed Asset Value 5,661,481 FRVS Base Asset: 2,103,013 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,340,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,529,185	11.9651
	< 60% of Base:	False	20% ROE(2):	1,132,296	1.0441
	Interest Rate:	8.5000 %	Insurance Cost(3):	27,647	0.7020
	Chase Rate:	9.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.5000 %	Home Office(3):	30,395	0.7717
	Interest Only:	False	Replacement(3&4):	74,984	0.0000
Yearly Payment:	471,664	Total FRVS PD:	14.4829		

(1) 80% Capital (\$4,529,185) amortized at 8.5000% for 20 years Principal & Interest of \$471,664 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9651

(2) 20% ROE (\$1,132,296) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0441

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.0895	37.0895	0.3297	36.7598
Direct Care	96.0318	96.0318	0.8538	95.1780
Indirect Care	40.2006	40.2006	0.3574	39.8432
Property	8.0500	14.4829	0.1288	14.3541
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6813
Supplemental Rate Add-on				\$7.1400
Totals	181.3719	187.8048	1.6697	207.9564

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 204536-00 - 2010/01
207.68

TAYLOR HOME FOR THE AGED, INC.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3937 Spring Park Road Jacksonville FL 32207 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1972 Acquired Date: 1/1/1972 Entered Medicaid 2/1/1976 Med # Active Date: 2/1/1976 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 24 Maximum: 8,784 Max Annualized: 8,760 Total Patient: 8,541 Medicare: 1,633 Medicaid: 5,142	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 60.20372% Occupancy: 97.23361% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.28146% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	207,428	517,179	272,296	15,940	0	1,012,843
1a	Audit Adjustments						
2	Cost Per Diem	40.3399	100.5793	52.9553	3.1000		196.9745
3	Cost Per Diem Inflated	40.3806	106.7535	53.0088			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.3806	106.7535	53.0088	3.1000		203.2429
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.5859		52.3602			
7	Provider Target Rate	46.2512		53.1244			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.3806	92.3475	53.0088	3.1000		188.8369
12/13	Medicaid Adjustment Rate		1.0601	0.6085			
14	Prospective Per Diem 11	40.3806	93.4076	53.6173	3.1000		190.5055
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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207.68

TAYLOR HOME FOR THE AGED, INC.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/01 Indexed Asset Value 1,153,227 FRVS Base Asset: 555,185 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,857,900.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 922,582	12.1863			
	< 60% of Base: False		20% ROE(2): 230,645	1.1521			
	Interest Rate: 8.5000 %		Insurance Cost(3): 10,692	1.2518			
	Chase Rate: 13.0000 %		Taxes Cost(3): 0	0.0000			
	Amortization Rate: 8.5000 %		Home Office(3): 2,947	0.3450			
Interest Only: False		Replacement(3&4): 96,241	0.0000				
Yearly Payment: 96,077		Total FRVS PD:	14.9352				

(1) 80% Capital (\$922,582) amortized at 8.5000% for 20 years Principal & Interest of \$96,077 divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$12.1863

(2) 20% ROE (\$230,645) times the ROE factor (0.039380) divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$1.1521

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 24	Effective PBS Limitation 684,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.3806	40.3806	0.3590	40.0216
Direct Care	93.4076	93.4076	0.8304	92.5772
Indirect Care	53.6173	53.6173	0.4767	53.1406
Property	3.1000	14.9352	0.1328	14.8024
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	190.5055	202.3407	1.7989	207.6818

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 204625-00 - 2010/01

189.75

Tri-County Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
7280 S.W. SR 26 Trenton FL 32693 County: Gilchrist [21] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 5/18/1992 Acquired Date: 5/18/1992 Entered Medicaid 5/18/1992 Med # Active Date: 5/18/1992 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 69.11212% Occupancy: 92.50826% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.43604% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 81 Maximum: 29,646 Max Annualized: 29,565 Total Patient: 27,425 Medicare: 3,255 Medicaid: 18,954	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.74103035		
			Semester Index: 1.77482092		
			Cost: 1.01940838		
			Target: 1.01021645		
			DC FY Index: 1.69450000		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.06639127		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	631,364	1,475,319	618,362	514,980	0	3,240,025
1a	Audit Adjustments						
2	Cost Per Diem	33.3103	77.8368	32.6244	27.1700		170.9415
3	Cost Per Diem Inflated	33.9568	83.0045	33.2576			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.9568	83.0045	33.2576	27.1700		177.3889
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.9568	83.0045	33.2576	13.6500		163.8689
12/13	Medicaid Adjustment Rate		1.7847	0.7151			
14	Prospective Per Diem 11	33.9568	84.7892	33.9727	13.6500		166.3687
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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189.75

Tri-County Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/18/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/01 Indexed Asset Value 3,916,886 FRVS Base Asset: 1,859,160 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,984,646.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 3,133,509	13.6373			
	< 60% of Base: False		20% ROE(2): 783,377	1.2083			
	Interest Rate: 10.0000 %		Insurance Cost(3): 53,359	1.9456			
	Chase Rate: 8.5000 %		Taxes Cost(3): 16,759	0.6111			
	Amortization Rate: 10.0000 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 55,774	0.0000				
Yearly Payment: 362,869		Total FRVS PD:	17.4023				

(1) 80% Capital (\$3,133,509) amortized at 10.0000% for 20 years Principal & Interest of \$362,869 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$13.6373

(2) 20% ROE (\$783,377) times the ROE factor (0.041040) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$1.2083

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 30,986
Comparison Date: 7/1/1991	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,859,160

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.9568	33.9568	0.3019	33.6549
Direct Care	84.7892	84.7892	0.7538	84.0354
Indirect Care	33.9727	33.9727	0.3020	33.6707
Property	13.6500	17.4023	0.1547	17.2476
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0041
Supplemental Rate Add-on				\$7.1400
Totals	166.3687	170.1210	1.5124	189.7527

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 204811-00 - 2010/01

215.33

Health Central Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
411 North Dillard Street Winter Garden FL 34787 County: Orange [48] Region: Central [3] Area: 7 Control Government Non-Prof Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1977 Acquired Date: 10/1/1977 Entered Medicaid 11/1/1977 Med # Active Date: 11/1/1977 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 228 Maximum: 83,448 Max Annualized: 83,220 Total Patient: 76,263 Medicare: 12,261 Medicaid: 49,307	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.65390% Occupancy: 91.38985% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.05252% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,051,344	4,579,974	2,115,297	344,163	0	9,090,778
1a	Audit Adjustments						
2	Cost Per Diem	41.6035	92.8869	42.9005	6.9800		184.3709
3	Cost Per Diem Inflated	41.2680	98.3572	42.5545			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.2680	98.3572	42.5545	6.9800		189.1597
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.3483		44.7233			
7	Provider Target Rate	40.9372		45.3760			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.9372	95.9170	42.5545	6.9800		186.3887
12/13	Medicaid Adjustment Rate		1.5813	0.7015			
14	Prospective Per Diem 11	40.9372	97.4983	43.2560	6.9800		188.6715
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 204811-00 - 2010/01 215.33

Health Central Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1977/07 Indexed Asset Value 10,606,402 FRVS Base Asset: 1,411,740 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem				
	Amount:	5,000,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>		Total Amount	Per Diem
		Total Amount	Per Diem				
	Type:	Fixed [2]	80% Capital(1):	8,485,122	13.0677		
	< 60% of Base:	False	20% ROE(2):	2,121,280	1.0975		
	Interest Rate:	9.9428 %	Insurance Cost(3):	29,362	0.3850		
	Chase Rate:	8.5000 %	Taxes Cost(3):	0	0.0000		
	Amortization Rate:	9.9428 %	Home Office(3):	27,474	0.3603		
Interest Only:	False	Replacement(3&4):	39,230	0.0000			
Yearly Payment:	978,744	Total FRVS PD:	14.9105				

- (1) 80% Capital (\$8,485,122) amortized at 9.9428% for 20 years Principal & Interest of \$978,744 divided by annual available days (83,220) divided by Occup. Adj. (0.9000) = \$13.0677
- (2) 20% ROE (\$2,121,280) times the ROE factor (0.038750) divided by annual available days (83,220) divided by Occup. Adj. (0.9000) = \$1.0975
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	118	Effective PBS Limitation	3,363,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	40.9372	40.9372	0.3640	40.5732	
Direct Care	97.4983	97.4983	0.8668	96.6315	
Indirect Care	43.2560	43.2560	0.3846	42.8714	
Property	6.9800	14.9105	0.1326	14.7779	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.3353	
Supplemental Rate Add-on				\$7.1400	
Totals	188.6715	196.6020	1.7480	215.3293	

*Medicaid Trend Adjustment :



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0 205150-00 - 2010/01

213.88

St. Catherine Laboure Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1750 Stockton Street Jacksonville FL 32204 County: Duval [16] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1979 Acquired Date: 2/1/1979 Entered Medicaid 2/1/1979 Med # Active Date: 2/1/1979 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 83,390 Medicare: 17,824 Medicaid: 44,633	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 53.52320% Occupancy: 94.93397% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.43673% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,882,457	3,873,462	2,188,659	814,999	0	8,759,577
1a	Audit Adjustments						
2	Cost Per Diem	42.1763	86.7847	49.0368	18.2600		196.2578
3	Cost Per Diem Inflated	42.9949	92.5464	49.9885			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.9949	92.5464	49.9885	18.2600		203.7898
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.2341		49.9952			
7	Provider Target Rate	46.9089		50.7249			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9949	92.5464	49.9885	13.6500		199.1798
12/13	Medicaid Adjustment Rate		0.3668	0.1981			
14	Prospective Per Diem 11	42.9949	92.9132	50.1866	13.6500		199.7447
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 205150-00 - 2010/01

213.88

St. Catherine Laboure Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	9,999,999.00		Total Amount	Per Diem
RS to Start Calcs:	1979/01	Type:	Variable [3]	80% Capital(1):	9,093,590	8.3292
Indexed Asset Value	11,366,987	< 60% of Base:	False	20% ROE(2):	2,273,397	1.1834
FRVS Base Asset:	4,097,511	Interest Rate:	3.9200 %	Insurance Cost(3):	16,245	0.1948
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.041040	Amortization Rate:	3.9200 %	Home Office(3):	15,644	0.1876
		Interest Only:	False	Replacement(3&4):	217,455	0.0000
		Yearly Payment:	656,674	Total FRVS PD:		9.8950

(1) 80% Capital (\$9,093,590) amortized at 3.9200% for 20 years Principal & Interest of \$656,674 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.3292

(2) 20% ROE (\$2,273,397) times the ROE factor (0.041040) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$1.1834

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 232	Effective PBS Limitation	6,612,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9949	42.9949	0.3822	42.6127
Direct Care	92.9132	92.9132	0.8260	92.0872
Indirect Care	50.1866	50.1866	0.4462	49.7404
Property	13.6500	9.8950	0.0880	9.8070
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4936
Supplemental Rate Add-on				\$7.1400
Totals	199.7447	195.9897	1.7424	213.8809

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 205303-00 - 2010/01

197.48

KISSIMMEE GOOD SAMARITAN

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1550 Aldersgate Drive Kissimmee FL 34746 County: Osceola [49] Region: Central [3] Area: 7 Control Church Non-Profit [2] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1979 Acquired Date: 8/1/1979 Entered Medicaid 8/1/1979 Med # Active Date: 8/1/1979 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 170 Maximum: 62,050 Max Annualized: 62,050 Total Patient: 47,801 Medicare: 5,336 Medicaid: 30,725	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
			FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,326,167	2,465,786	1,384,599	353,030	0	5,529,582
1a	Audit Adjustments						
2	Cost Per Diem	43.1625	80.2534	45.0642	11.4900		179.9701
3	Cost Per Diem Inflated	43.5250	82.5219	45.4427			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.5250	82.5219	45.4427	11.4900		182.9796
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.0401		44.2413			
7	Provider Target Rate	37.5807		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.5807	82.5219	44.8870	11.4900		176.4796
12/13	Medicaid Adjustment Rate		1.3254	0.7210			
14	Prospective Per Diem 11	37.5807	83.8473	45.6080	11.4900		178.5260
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 205303-00 - 2010/01

197.48

KISSIMMEE GOOD SAMARITAN

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,316,177.00		Total Amount	Per Diem
RS to Start Calcs:	1979/07	Type:	Variable [3]	80% Capital(1):	5,876,706	8.4318
Indexed Asset Value	7,345,882	< 60% of Base:	False	20% ROE(2):	1,469,176	0.8195
FRVS Base Asset:	3,137,716	Interest Rate:	5.1400 %	Insurance Cost(3):	35,038	0.7330
Occup Adj Factor:	0.9000	Chase Rate:	5.7500 %	Taxes Cost(3):	398	0.0083
ROE Factor	0.031150	Amortization Rate:	5.1400 %	Home Office(3):	36,909	0.7721
		Interest Only:	False	Replacement(3&4):	655,193	0.0000
		Yearly Payment:	470,875	Total FRVS PD:		10.7647

(1) 80% Capital (\$5,876,706) amortized at 5.1400% for 20 years Principal & Interest of \$470,875 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$8.4318

(2) 20% ROE (\$1,469,176) times the ROE factor (0.031150) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8195

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 170	Effective PBS Limitation	4,845,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.5807	37.5807	0.3341	37.2466
Direct Care	83.8473	83.8473	0.7454	83.1019
Indirect Care	45.6080	45.6080	0.4055	45.2025
Property	11.4900	10.7647	0.0957	10.6690
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1162
Supplemental Rate Add-on				\$7.1400
Totals	178.5260	177.8007	1.5807	197.4762

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 205460-00 - 2010/01
225.14

American Finnish Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1800 South Drive Lake Worth FL 33461 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 12/1/1979 Acquired Date: 12/1/1979 Entered Medicaid 12/1/1979 Med # Active Date: 12/14/1979 Previous Med #	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 19,085 Medicare: 1,973 Medicaid: 10,676	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.93922% Occupancy: 87.14612% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.80288% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	491,043	942,815	569,190	95,977	0	2,099,025
1a	Audit Adjustments						
2	Cost Per Diem	45.9950	88.3116	53.3149	8.9900		196.6115
3	Cost Per Diem Inflated	46.2225	90.9801	53.5786			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.2225	90.9801	53.5786	8.9900		199.7712
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.2758		54.8686			
7	Provider Target Rate	57.0971		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2225	90.9801	53.5786	8.9900		199.7712
12/13	Medicaid Adjustment Rate		0.6079	0.3580			
14	Prospective Per Diem 11	46.2225	91.5880	53.9366	8.9900		200.7371
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 205460-00 - 2010/01

225.14

American Finnish Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 2,005,590 FRVS Base Asset: 1,081,568 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,604,472	10.1208
	< 60% of Base:	True	20% ROE(2):	401,118	0.6445
	Interest Rate:	12.5000 %	Insurance Cost(3):	58,581	3.0695
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	127,028	0.0000
Yearly Payment:	199,480	Total FRVS PD:		13.8348	

(1) 80% Capital (\$1,604,472) amortized at 12.5000% for 20 years Interest of \$199,480 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.1208

(2) 20% ROE (\$401,118) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6445

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2225	46.2225	0.4109	45.8116
Direct Care	91.5880	91.5880	0.8143	90.7737
Indirect Care	53.9366	53.9366	0.4795	53.4571
Property	8.9900	13.8348	0.1230	13.7118
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2473
Supplemental Rate Add-on				\$7.1400
Totals	200.7371	205.5819	1.8277	225.1415

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 205745-00 - 2010/01

223.92

Health Center at Abbev Delrav

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2000 Lawson Blvd. Delray Beach FL 33445 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1978 Acquired Date: 6/1/1978 Entered Medicaid 10/1/1980 Med # Active Date: 10/1/1980 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 114 Maximum: 41,724 Max Annualized: 41,610 Total Patient: 34,823 Medicare: 3,747 Medicaid: 8,246	Superior: 0 Standard: 0 Conditional: 181 Total: 181
	Medicaid Utilization 23.67975% Occupancy: 83.46036% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.24346% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	513,021	768,034	550,869	107,610	0	1,939,534
1a	Audit Adjustments						
2	Cost Per Diem	62.2145	93.1402	66.8044	13.0500		235.2091
3	Cost Per Diem Inflated	60.3903	97.7661	64.8456			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	60.3903	97.7661	64.8456	13.0500		236.0520
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.6782		59.4203			
7	Provider Target Rate	56.4908		60.2875			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.0500		215.1479
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	55.7263	13.0500		215.1479
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 205745-00 - 2010/01
223.92

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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Health Center at Abbev Delrav

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1988	Mortgage Information		Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 0.00		Total Amount	Per Diem
RS to Start Calcs: 1978/01	Type: None [1]		80% Capital(1): 3,442,480	11.4287
Indexed Asset Value 4,303,100	< 60% of Base: True		20% ROE(2): 860,620	0.8354
FRVS Base Asset: 1,041,660	Interest Rate: 12.5000 %		Insurance Cost(3): 120,230	3.4526
Occup Adj Factor: 0.9000	Chase Rate: 12.5000 %		Taxes Cost(3): -1,995	-0.0573
ROE Factor 0.036350	Amortization Rate: 12.5000 %		Home Office(3): 33,758	0.9694
	Interest Only: True		Replacement(3&4): 2,517,059	0.0000
	Yearly Payment: 427,995		Total FRVS PD:	16.6288

(1) 80% Capital (\$3,442,480) amortized at 12.5000% for 20 years Interest of \$427,995 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$11.4287

(2) 20% ROE (\$860,620) times the ROE factor (0.036350) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.8354

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 100	Effective PBS Limitation 2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.0500	16.6288	0.1478	16.4810
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	215.1479	218.7267	1.9445	223.9222

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 205796-00 - 2010/01

198.15

Orlando Lutheran Towers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
300 East Church Street Orlando FL 32801 County: Orange [48] Region: Central [3] Area: 7 Control Church Non-Profit [2] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1980 Acquired Date: 6/1/1980 Entered Medicaid 10/1/1980 Med # Active Date: 10/1/1980 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 126 Maximum: 46,116 Max Annualized: 45,990 Total Patient: 43,586 Medicare: 9,453 Medicaid: 17,782	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 40.79750% Occupancy: 94.51383% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.91700% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	887,920	1,333,931	907,405	217,830	0	3,347,086
1a	Audit Adjustments						
2	Cost Per Diem	49.9336	75.0158	51.0294	12.2500		188.2288
3	Cost Per Diem Inflated	49.9840	79.6207	51.0809			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.9840	79.6207	51.0809	12.2500		192.9356
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.6688		52.0133			
7	Provider Target Rate	45.3207		52.7724			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.3207	79.6207	51.0809	12.2500		188.2723
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.3207	79.6207	51.0809	12.2500		188.2723
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 205796-00 - 2010/01

198.15

Orlando Lutheran Towers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,105,000.00		Total Amount	Per Diem
RS to Start Calcs:	1980/01	Type:	Fixed [2]	80% Capital(1):	4,819,101	14.4878
Indexed Asset Value	6,023,876	< 60% of Base:	False	20% ROE(2):	1,204,775	1.1462
FRVS Base Asset:	1,710,000	Interest Rate:	11.0700 %	Insurance Cost(3):	33,520	0.7691
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	12,917	0.2964
ROE Factor	0.039380	Amortization Rate:	11.0700 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	701,267	0.0000
		Yearly Payment:	599,664	Total FRVS PD:		16.6995

(1) 80% Capital (\$4,819,101) amortized at 11.0700% for 20 years Principal & Interest of \$599,664 divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$14.4878

(2) 20% ROE (\$1,204,775) times the ROE factor (0.039380) divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$1.1462

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.3207	45.3207	0.4029	44.9178
Direct Care	79.6207	79.6207	0.7079	78.9128
Indirect Care	51.0809	51.0809	0.4541	50.6268
Property	12.2500	16.6995	0.1485	16.5510
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	188.2723	192.7218	1.7134	198.1484

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 205800-00 - 2010/01

233.67

St. John's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3075 NW 35th Avenue Lauderdale Lakes FL 33311 County: Broward [6] Region: South [2] Area: 10 Control Church Non-Profit [2] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1980 Acquired Date: 9/1/1980 Entered Medicaid 9/1/1980 Med # Active Date: 9/12/1980 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 181 Maximum: 66,246 Max Annualized: 66,065 Total Patient: 62,755 Medicare: 8,772 Medicaid: 39,550	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.02287% Occupancy: 94.73025% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.18471% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,002,877	3,573,643	2,373,706	828,177	11,886	8,790,289
1a	Audit Adjustments						
2	Cost Per Diem	50.6416	90.3576	60.0179	20.9400	0.3005	222.2576
3	Cost Per Diem Inflated	50.2332	95.6790	59.5339			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.2332	95.6790	59.5339	20.9400	0.3005	226.6866
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.8114		62.0309			
7	Provider Target Rate	47.4946		62.9362			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.4946	95.6790	55.7263	13.6500	0.3005	212.8504
12/13	Medicaid Adjustment Rate		1.4018	0.8164			
14	Prospective Per Diem 11	47.4946	97.0808	56.5427	13.6500	0.3005	215.0686
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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233.67

St. John's Nursing Home

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1980/07	Amount: 6,150,000.00	80% Capital(1): 6,335,630	9.4583
Indexed Asset Value 7,919,538	Type: Variable [3]	20% ROE(2): 1,583,908	1.0323
FRVS Base Asset: 4,560,000	< 60% of Base: False	Insurance Cost(3): 97,637	1.5558
Occup Adj Factor: 0.9000	Interest Rate: 6.4000 %	Taxes Cost(3): 0	0.0000
ROE Factor 0.038750	Chase Rate: 8.2500 %	Home Office(3): 72,460	1.1546
	Amortization Rate: 6.4000 %	Replacement(3&4): 213,126	0.0000
	Interest Only: False	Total FRVS PD: 13.2010	
	Yearly Payment: 562,374		

(1) 80% Capital (\$6,335,630) amortized at 6.4000% for 20 years Principal & Interest of \$562,374 divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$9.4583

(2) 20% ROE (\$1,583,908) times the ROE factor (0.038750) divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$1.0323

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 160	Effective PBS Limitation 4,560,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.4946	47.4946	0.4223	47.0723
Direct Care	97.0808	97.0808	0.8631	96.2177
Indirect Care	56.5427	56.5427	0.5027	56.0400
Property	13.6500	13.2010	0.1214	13.5286
ROE	0.3005	0.6397	0.0027	0.2978
ROE Adjustment	-0.3005	-0.6397	-0.0027	-0.2978
Quality Assess-Medicaid Share				\$13.6689
Supplemental Rate Add-on				\$7.1400
Totals	214.7681	214.3191	1.9095	233.6675

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 205923-00 - 2010/01

237.20

Lourdes-Noreen McKeen Residence

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
315 South Flagler Drive West Palm Beach FL 33401 County: Palm Beach [50] Region: South [2] Area: 9 Control Church Non-Profit [2] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1980 Acquired Date: 12/1/1980 Entered Medicaid 12/1/1980 Med # Active Date: 12/1/1980 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 132 Maximum: 48,312 Max Annualized: 48,180 Total Patient: 45,941 Medicare: 3,345 Medicaid: 24,528	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.39022% Occupancy: 95.09231% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.63260% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,429,217	2,305,963	1,323,720	507,239	0	5,566,139
1a	Audit Adjustments						
2	Cost Per Diem	58.2688	94.0135	53.9677	20.6800		226.9300
3	Cost Per Diem Inflated	56.5603	98.6828	52.3853			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	56.5603	98.6828	52.3853	20.6800		228.3084
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.9058		50.9279			
7	Provider Target Rate	60.7801		51.6712			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	51.6712	13.6500		211.6928
12/13	Medicaid Adjustment Rate		0.3707	0.1971			
14	Prospective Per Diem 11	49.1888	97.5535	51.8683	13.6500		212.2606
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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237.20

Lourdes-Noreen McKeen Residence

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 5,695,400 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,400,000.00			Total Amount	Per Diem
	Type: Fixed [2]		80% Capital(1): 4,556,320	11.7534	
	< 60% of Base: False		20% ROE(2): 1,139,080	0.9549	
	Interest Rate: 9.5000 %		Insurance Cost(3): 272,643	5.9346	
	Chase Rate: 13.0000 %		Taxes Cost(3): 0	0.0000	
	Amortization Rate: 9.5000 %		Home Office(3): 0	0.0000	
	Interest Only: False		Replacement(3&4): 640,215	0.0000	
Yearly Payment: 509,651		Total FRVS PD:	18.6429		

(1) 80% Capital (\$4,556,320) amortized at 9.5000% for 20 years Principal & Interest of \$509,651 divided by annual available days (48,180) divided by Occup. Adj. (0.9000) = \$11.7534

(2) 20% ROE (\$1,139,080) times the ROE factor (0.036350) divided by annual available days (48,180) divided by Occup. Adj. (0.9000) = \$0.9549

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.5535	97.5535	0.8673	96.6862
Indirect Care	51.8683	51.8683	0.4611	51.4072
Property	13.6500	18.6429	0.1657	18.4772
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7330
Supplemental Rate Add-on				\$7.1400
Totals	212.2606	217.2535	1.9314	237.1951

***Medicaid Trend Adjustment :**



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209.36

Suwannee Valley Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
427 N. W. 15th Ave. Jasper FL 32052 County: Hamilton [24] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1969 Acquired Date: 7/1/1969 Entered Medicaid 7/1/1969 Med # Active Date: 7/1/1981 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 21,355 Medicare: 1,729 Medicaid: 18,513	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 86.69164% Occupancy: 97.24499% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.29555% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	813,308	1,399,981	883,152	102,377	10,292	3,209,110
1a	Audit Adjustments						
2	Cost Per Diem	43.9317	75.6215	47.7044	5.5300	0.5559	173.3435
3	Cost Per Diem Inflated	43.9761	80.2636	47.7526			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9761	80.2636	47.7526	5.5300	0.5559	178.0782
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.6511		47.4571			
7	Provider Target Rate	53.4195		48.1497			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.9761	80.2636	47.7526	5.5300	0.5559	178.0782
12/13	Medicaid Adjustment Rate		3.3131	1.9711			
14	Prospective Per Diem 11	43.9761	83.5767	49.7237	5.5300	0.5559	183.3624
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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209.36

Suwannee Valley Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,846,018 FRVS Base Asset: 463,784 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	237,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,476,814	9.3155
	< 60% of Base:	True	20% ROE(2):	369,204	0.7377
	Interest Rate:	8.5000 %	Insurance Cost(3):	42,017	1.9675
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	15,550	0.0000
Yearly Payment:	183,608	Total FRVS PD:		12.0207	

(1) 80% Capital (\$1,476,814) amortized at 12.5000% for 20 years Interest of \$183,608 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.3155

(2) 20% ROE (\$369,204) times the ROE factor (0.039380) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7377

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	43.9761	43.9761	0.3910	43.5851	
Direct Care	83.5767	83.5767	0.7430	82.8337	
Indirect Care	49.7237	49.7237	0.4421	49.2816	
Property	5.5300	12.0207	0.1069	11.9138	
ROE	0.5559	0.3518	0.0031	0.3487	
ROE Adjustment	-0.3518	-0.3518	-0.0031	-0.3487	
Quality Assess-Medicaid Share				\$14.6035	
Supplemental Rate Add-on				\$7.1400	
Totals	183.0106	189.2972	1.6830	209.3577	

*Medicaid Trend Adjustment :



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217.58

Morton Plant Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
400 Corbett Street Clearwater FL 33756 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 1/1/1983 Previous Med #	10/01/2004-12/31/2005 Days In CR 457 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 54,840 Max Annualized: 43,800 Total Patient: 51,328 Medicare: 33,435 Medicaid: 5,350	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 10.42316% Occupancy: 93.59592% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.78151% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.53807992 Semester Index: 1.77482092 Cost: 1.15391983 Target: 1.01021645 DC FY Index: 1.55682216 DC Sem Index: 1.80700000 DC Inflation: 1.16069776 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	357,996	646,576	332,006	49,648	0	1,386,226
1a	Audit Adjustments						
2	Cost Per Diem	66.9151	120.8553	62.0572	9.2800		259.1076
3	Cost Per Diem Inflated	77.2147	140.2765	71.6090			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	77.2147	140.2765	71.6090	9.2800		298.3802
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	77.5907		71.9579			
7	Provider Target Rate	78.7231		73.0081			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	54.1087	9.2800		205.5736
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	95.9170	54.1087	9.2800		205.5736
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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217.58

Morton Plant Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 2,308,417 FRVS Base Asset: 1,906,865 Occup Adj Factor: 0.9000 ROE Factor 0.042920	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	570,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,846,734	5.8245
	< 60% of Base:	True	20% ROE(2):	461,683	0.5027
	Interest Rate:	9.3400 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	211,400	4.1186
	Interest Only:	True	Replacement(3&4):	125,559	0.0000
Yearly Payment:	229,600	Total FRVS PD:	10.4458		

(1) 80% Capital (\$1,846,734) amortized at 12.5000% for 20 years Interest of \$229,600 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8245

(2) 20% ROE (\$461,683) times the ROE factor (0.042920) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5027

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 124	Effective PBS Limitation	3,534,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	9.2800	10.4458	0.0929	10.3529
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$5.5393
Supplemental Rate Add-on				\$7.1400
Totals	205.5736	206.7394	1.8381	217.5806

***Medicaid Trend Adjustment :**



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228.23

Saint Andrews Estates North

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6152 North Verde Trail Boca Raton FL 33433 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1970 Acquired Date: 1/1/1982 Entered Medicaid 1/1/1982 Med # Active Date: 7/1/1986 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 119 Maximum: 43,554 Max Annualized: 43,435 Total Patient: 35,493 Medicare: 5,219 Medicaid: 8,055	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 22.69462% Occupancy: 81.49194% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.80845% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	437,730	861,947	606,428	141,768	0	2,047,873
1a	Audit Adjustments						
2	Cost Per Diem	54.3426	107.0077	75.2859	17.6000		254.2362
3	Cost Per Diem Inflated	52.7492	112.3223	73.0785			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.7492	112.3223	73.0785	17.6000		255.7500
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.7782		70.7335			
7	Provider Target Rate	52.5339		71.7659			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500		215.7479
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	55.7263	13.6500		215.7479
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 206521-00 - 2010/01

228.23

Saint Andrews Estates North

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,324,046.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	4,142,057	12.4816
Indexed Asset Value	5,177,571	< 60% of Base:	False	20% ROE(2):	1,035,514	0.9629
FRVS Base Asset:	3,420,000	Interest Rate:	10.2500 %	Insurance Cost(3):	32,402	0.9129
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	55,839	1.5732
ROE Factor	0.036350	Amortization Rate:	10.2500 %	Home Office(3):	179,200	5.0489
		Interest Only:	False	Replacement(3&4):	3,191,451	0.0000
		Yearly Payment:	487,923	Total FRVS PD:		20.9795

(1) 80% Capital (\$4,142,057) amortized at 10.2500% for 20 years Principal & Interest of \$487,923 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$12.4816

(2) 20% ROE (\$1,035,514) times the ROE factor (0.036350) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.9629

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.6500	20.9795	0.1865	20.7930
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	215.7479	223.0774	1.9832	228.2342

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 206610-00 - 2010/01 243.55

The Waterford

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
601 Universal Blvd. Juno Beach FL 33408 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 4/1/1982 Acquired Date: 4/1/1982 Entered Medicaid 4/1/1982 Med # Active Date: 4/1/1982 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 18,065 Medicare: 2,378 Medicaid: 2,968	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 16.42956% Occupancy: 82.26321% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.76255% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	199,129	288,963	298,242	33,895	0	820,229
1a	Audit Adjustments						
2	Cost Per Diem	67.0920	97.3595	100.4858	11.4201		276.3575
3	Cost Per Diem Inflated	65.1248	102.1950	97.5395			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	65.1248	102.1950	97.5395	11.4201		276.2794
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.7507		83.5027			
7	Provider Target Rate	60.6228		84.7214			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.1950	67.4461	11.4201		237.2413
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.1950	67.4461	11.4201		237.2413
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 206610-00 - 2010/01

243.55

The Waterford

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1986	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,116,720.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	1,482,796	8.7538
Indexed Asset Value	1,853,495	< 60% of Base:	False	20% ROE(2):	370,699	0.6837
FRVS Base Asset:	1,710,000	Interest Rate:	10.0700 %	Insurance Cost(3):	40,657	2.2506
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	16,988	0.9404
ROE Factor	0.036350	Amortization Rate:	10.0700 %	Home Office(3):	1,520	0.0841
		Interest Only:	False	Replacement(3&4):	3,862,010	0.0000
		Yearly Payment:	172,538	Total FRVS PD:		12.7126

(1) 80% Capital (\$1,482,796) amortized at 10.0700% for 20 years Principal & Interest of \$172,538 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.7538

(2) 20% ROE (\$370,699) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6837

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.1950	102.1950	0.9086	101.2864
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	11.4201	12.7126	0.1130	12.5996
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	237.2413	238.5338	2.1207	243.5531

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 206865-00 - 2010/01

238.96

Abbev Delrav South

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1717 Homewood Blvd. Delray Beach FL 33445 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1982 Acquired Date: 7/1/1982 Entered Medicaid 7/1/1982 Med # Active Date: 7/15/1982 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 90 Maximum: 32,940 Max Annualized: 32,850 Total Patient: 31,462 Medicare: 2,990 Medicaid: 7,069	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 22.46837% Occupancy: 95.51305% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.15307% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	498,198	659,357	500,360	39,798	0	1,697,713
1a	Audit Adjustments						
2	Cost Per Diem	70.4764	93.2744	70.7823	5.6299		240.1630
3	Cost Per Diem Inflated	68.4100	97.9070	68.7069			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	68.4100	97.9070	68.7069	5.6299		240.6538
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.8094		71.5961			
7	Provider Target Rate	58.6531		72.6410			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	97.9070	67.4461	5.6299		227.1631
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	97.9070	67.4461	5.6299		227.1631
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 206865-00 - 2010/01

238.96

Abbev Delrav South

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 2,889,803 FRVS Base Asset: 1,710,000 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	1,200,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	2,311,842
	Interest Rate:	13.0000 %	20% ROE(2):	577,961
	Chase Rate:	13.0000 %	Insurance Cost(3):	0
	Amortization Rate:	13.0000 %	Taxes Cost(3):	18,605
	Interest Only:	False	Home Office(3):	2,095
Yearly Payment:	325,020	Replacement(3&4):	1,073,451	
		Total FRVS PD:	12.3619	

(1) 80% Capital (\$2,311,842) amortized at 13.0000% for 20 years Principal & Interest of \$325,020 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$10.9934

(2) 20% ROE (\$577,961) times the ROE factor (0.036350) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.7106

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	97.9070	97.9070	0.8704	97.0366
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	5.6299	12.3619	0.1099	12.2520
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	227.1631	233.8951	2.0794	238.9557

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207276-00 - 2010/01

212.98

Riverside Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
899 N. W. 4th Street Miami FL 33128 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1975 Acquired Date: 7/1/1975 Entered Medicaid 4/1/1983 Med # Active Date: 4/14/1983 Previous Med #	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 43,193 Medicare: 2,720 Medicaid: 36,541	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 84.59936% Occupancy: 98.61416% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.98925% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,477,353	2,826,885	2,005,955	520,344	0	6,830,537
1a	Audit Adjustments						
2	Cost Per Diem	40.4300	77.3620	54.8960	14.2400		186.9280
3	Cost Per Diem Inflated	39.5040	80.6431	53.6387			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.5040	80.6431	53.6387	14.2400		188.0258
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.0828		57.8721			
7	Provider Target Rate	39.6532		58.7167			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.5040	80.6431	53.6387	13.6500		187.4358
12/13	Medicaid Adjustment Rate		3.1390	2.0878			
14	Prospective Per Diem 11	39.5040	83.7821	55.7265	13.6500		192.6626
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 207276-00 - 2010/01

212.98

Riverside Care Center

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 2,500,000.00		
RS to Start Calcs:	1975/07	Type: Fixed [2]	80% Capital(1): 2,407,579	6.5941
Indexed Asset Value	3,009,474	< 60% of Base: False	20% ROE(2): 601,895	0.5217
FRVS Base Asset:	782,402	Interest Rate: 9.0000 %	Insurance Cost(3): 32,541	0.7534
Occup Adj Factor:	0.9000	Chase Rate: 8.5000 %	Taxes Cost(3): 84,328	1.9524
ROE Factor	0.034170	Amortization Rate: 9.0000 %	Home Office(3): 21,346	0.4942
		Interest Only: False	Replacement(3&4): 0	0.0000
		Yearly Payment: 259,939	Total FRVS PD:	10.3158

(1) 80% Capital (\$2,407,579) amortized at 9.0000% for 20 years Principal & Interest of \$259,939 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5941

(2) 20% ROE (\$601,895) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5217

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 80	Effective PBS Limitation	2,280,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.5040	39.5040	0.3512	39.1528
Direct Care	83.7821	83.7821	0.7449	83.0372
Indirect Care	55.7265	55.7265	0.4954	55.2311
Property	13.6500	10.3158	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8894
Supplemental Rate Add-on				\$7.1400
Totals	192.6626	189.3284	1.7129	212.9791

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207381-00 - 2010/01

225.85

Joseph L. Morse Geriatric Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4847 FRED GLADSTONE DR West Palm Beach FL 33417 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1983 Acquired Date: 7/1/1983 Entered Medicaid 7/1/1983 Med # Active Date: 7/15/1983 Previous Med #	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 280 Maximum: 102,200 Max Annualized: 102,200 Total Patient: 99,039 Medicare: 22,323 Medicaid: 64,028	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.64928% Occupancy: 96.90704% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.87749% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	3,823,831	6,118,426	4,257,568	964,262	30,356	15,194,443
1a	Audit Adjustments						
2	Cost Per Diem	59.7212	95.5586	66.4954	15.0600	0.4741	237.3093
3	Cost Per Diem Inflated	59.5223	98.7188	66.2739			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	59.5223	98.7188	66.2739	15.0600	0.4741	240.0491
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	62.5766		61.0746			
7	Provider Target Rate	63.4899		61.9660			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500	0.4741	216.2220
12/13	Medicaid Adjustment Rate		1.6016	0.9184			
14	Prospective Per Diem 11	49.1888	98.7844	56.6447	13.6500	0.4741	218.7420
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 207381-00 - 2010/01

225.85

Joseph L. Morse Geriatric Center, Inc.

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 3,590,000.00		
RS to Start Calcs: 1983/07		Type: Fixed [2]	80% Capital(1): 10,831,968	13.4033
Indexed Asset Value 13,539,960		< 60% of Base: False	20% ROE(2): 2,707,992	0.9507
FRVS Base Asset: 3,420,000		Interest Rate: 9.7490 %	Insurance Cost(3): 115,097	1.1621
Occup Adj Factor: 0.9000		Chase Rate: 13.0000 %	Taxes Cost(3): 0	0.0000
ROE Factor 0.032290		Amortization Rate: 9.7490 %	Home Office(3): 0	0.0000
		Interest Only: False	Replacement(3&4): 464,854	0.0000
		Yearly Payment: 1,232,831	Total FRVS PD:	15.5161

(1) 80% Capital (\$10,831,968) amortized at 9.7490% for 20 years Principal & Interest of \$1,232,831 divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$13.4033

(2) 20% ROE (\$2,707,992) times the ROE factor (0.032290) divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$0.9507

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	98.7844	98.7844	0.8782	97.9062
Indirect Care	56.6447	56.6447	0.5036	56.1411
Property	13.6500	15.5161	0.1214	13.5286
ROE	0.4741	0.2447	0.0042	0.4699
ROE Adjustment	-0.2447	-0.2447	-0.0022	-0.2425
Quality Assess-Medicaid Share				\$2.1534
Supplemental Rate Add-on				\$7.1400
Totals	218.4973	220.1340	1.9425	225.8482

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207446-00 - 2010/01
209.72

TAYLOR CARE CENTER, INC.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6635 CHESTER AVE. Jacksonville FL 32217 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1983 Acquired Date: 9/1/1983 Entered Medicaid 9/1/1983 Med # Active Date: 9/22/1983 Previous Med #	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,692 Medicare: 6,920 Medicaid: 23,715	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.27927% Occupancy: 92.90411% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.92572% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,170,861	2,009,515	1,231,357	114,781	0	4,526,514
1a	Audit Adjustments						
2	Cost Per Diem	49.3722	84.7360	51.9231	4.8400		190.8713
3	Cost Per Diem Inflated	49.9580	86.9662	52.5392			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.9580	86.9662	52.5392	4.8400		194.3034
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.8229		47.2642			
7	Provider Target Rate	45.4771		47.9540			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	86.9662	47.9540	4.8400		183.1073
12/13	Medicaid Adjustment Rate		0.8100	0.4467			
14	Prospective Per Diem 11	43.3471	87.7762	48.4007	4.8400		184.3640
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 207446-00 - 2010/01
209.72

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

TAYLOR CARE CENTER, INC.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Variable [3]	80% Capital(1):	4,569,910	9.4974
Indexed Asset Value	5,712,387	< 60% of Base:	False	20% ROE(2):	1,142,477	0.8877
FRVS Base Asset:	2,825,639	Interest Rate:	5.4080 %	Insurance Cost(3):	34,568	0.8495
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.030630	Amortization Rate:	5.4080 %	Home Office(3):	13,327	0.3275
		Interest Only:	False	Replacement(3&4):	79,043	0.0000
		Yearly Payment:	374,386	Total FRVS PD:		11.5621

(1) 80% Capital (\$4,569,910) amortized at 5.4080% for 20 years Principal & Interest of \$374,386 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4974

(2) 20% ROE (\$1,142,477) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8877

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	87.7762	87.7762	0.7804	86.9958
Indirect Care	48.4007	48.4007	0.4303	47.9704
Property	4.8400	11.5621	0.1028	11.4593
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1878
Supplemental Rate Add-on				\$7.1400
Totals	184.3640	191.0861	1.6989	209.7150

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207497-00 - 2010/01

194.24

Sunrise Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4800 Nob Hill Road Sunrise FL 33321 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1983 Acquired Date: 6/1/1983 Entered Medicaid 10/1/1983 Med # Active Date: 10/7/1983 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 325 Maximum: 118,950 Max Annualized: 118,625 Total Patient: 94,449 Medicare: 11,486 Medicaid: 57,557	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.93977% Occupancy: 79.40227% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.22345% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,381,550	3,940,342	2,773,070	1,406,693	0	10,501,655
1a	Audit Adjustments						
2	Cost Per Diem	41.3772	68.4598	48.1795	24.4400		182.4565
3	Cost Per Diem Inflated	40.1640	71.8599	46.7668			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.1640	71.8599	46.7668	24.4400		183.2307
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.2361		54.9759			
7	Provider Target Rate	47.9255		55.7783			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.1640	71.8599	46.7668	13.6500		172.4407
12/13	Medicaid Adjustment Rate		0.8844	0.5756			
14	Prospective Per Diem 11	40.1640	72.7443	47.3424	13.6500		173.9007
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207497-00 - 2010/01
194.24

Sunrise Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 14,657,406 FRVS Base Asset: 6,689,269 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,500,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	11,725,925	17.3551
	< 60% of Base:	False	20% ROE(2):	2,931,481	0.9981
	Interest Rate:	16.3270 %	Insurance Cost(3):	294,316	3.1161
	Chase Rate:	13.0000 %	Taxes Cost(3):	411,886	4.3609
	Amortization Rate:	15.0000 %	Home Office(3):	21,734	0.2301
	Interest Only:	False	Replacement(3&4):	339,543	0.0000
Yearly Payment:	1,852,869	Total FRVS PD:		26.0603	

(1) 80% Capital (\$11,725,925) amortized at 15.0000% for 20 years Principal & Interest of \$1,852,869 divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$17.3551

(2) 20% ROE (\$2,931,481) times the ROE factor (0.036350) divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$0.9981

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.1640	40.1640	0.3571	39.8069
Direct Care	72.7443	72.7443	0.6467	72.0976
Indirect Care	47.3424	47.3424	0.4209	46.9215
Property	13.6500	26.0603	0.2317	25.8286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.4419
Supplemental Rate Add-on				\$7.1400
Totals	173.9007	186.3110	1.6564	194.2365

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207527-00 - 2010/01

194.63

AUBURNDALE OAKS HEALTHCARE CENTER

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
919 Old Winter Haven Road Auburndale FL 33823 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/14/1983 Acquired Date: 10/14/1983 Entered Medicaid 10/14/1983 Med # Active Date: 10/14/1983 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,732 Medicare: 7,980 Medicaid: 25,508	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.62398% Occupancy: 92.74135% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.72437% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	833,602	1,895,051	1,039,236	548,932	0	4,316,821
1a	Audit Adjustments						
2	Cost Per Diem	32.6800	74.2924	40.7416	21.5200		169.2340
3	Cost Per Diem Inflated	32.7130	78.8529	40.7827			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.7130	78.8529	40.7827	21.5200		173.8686
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5977		44.2413			
7	Provider Target Rate	37.1318		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.7130	78.8529	40.7827	13.6500		165.9986
12/13	Medicaid Adjustment Rate		1.1199	0.5792			
14	Prospective Per Diem 11	32.7130	79.9728	41.3619	13.6500		167.6977
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207527-00 - 2010/01

194.63

AUBURNDALE OAKS HEALTHCARE CENTER

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 5,743,697 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,500,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,594,958	18.0017
	< 60% of Base:	False	20% ROE(2):	1,148,739	1.1476
	Interest Rate:	14.5950 %	Insurance Cost(3):	50,392	1.2372
	Chase Rate:	13.0000 %	Taxes Cost(3):	56,354	1.3835
	Amortization Rate:	14.5950 %	Home Office(3):	18,843	0.4626
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	709,626	Total FRVS PD:		22.2326	

(1) 80% Capital (\$4,594,958) amortized at 14.5950% for 20 years Principal & Interest of \$709,626 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$18.0017

(2) 20% ROE (\$1,148,739) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1476

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.7130	32.7130	0.2908	32.4222
Direct Care	79.9728	79.9728	0.7110	79.2618
Indirect Care	41.3619	41.3619	0.3677	40.9942
Property	13.6500	22.2326	0.1977	22.0349
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7769
Supplemental Rate Add-on				\$7.1400
Totals	167.6977	176.2803	1.5672	194.6300

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207683-00 - 2010/01

209.28

Lakeside Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2501 Australian Avenue West Palm Beach FL 33407 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1984 Acquired Date: 1/1/1984 Entered Medicaid 1/1/1984 Med # Active Date: 1/1/1984 Previous Med # 205281	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 107 Maximum: 39,055 Max Annualized: 39,055 Total Patient: 37,388 Medicare: 5,997 Medicaid: 29,099	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.82978% Occupancy: 95.73166% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.42350% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,159,427	2,343,172	1,314,060	330,274	0	5,146,933
1a	Audit Adjustments						
2	Cost Per Diem	39.8442	80.5241	45.1583	11.3500		176.8766
3	Cost Per Diem Inflated	40.1789	82.8002	45.5376			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.1789	82.8002	45.5376	11.3500		179.8667
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.4847		46.0087			
7	Provider Target Rate	47.1631		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.1789	82.8002	45.5376	11.3500		179.8667
12/13	Medicaid Adjustment Rate		2.5924	1.4257			
14	Prospective Per Diem 11	40.1789	85.3926	46.9633	11.3500		183.8848
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 207683-00 - 2010/01

209.28

Lakeside Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,160,937 FRVS Base Asset: 2,760,297 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,062,500.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,128,750	13.7194
	< 60% of Base:	False	20% ROE(2):	1,032,187	0.9147
	Interest Rate:	10.1250 %	Insurance Cost(3):	15,222	0.4071
	Chase Rate:	13.0000 %	Taxes Cost(3):	80,083	2.1419
	Amortization Rate:	10.1250 %	Home Office(3):	29,103	0.7784
	Interest Only:	False	Replacement(3&4):	66,468	0.0000
Yearly Payment:	482,230	Total FRVS PD:	17.9615		

(1) 80% Capital (\$4,128,750) amortized at 10.1250% for 20 years Principal & Interest of \$482,230 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$13.7194

(2) 20% ROE (\$1,032,187) times the ROE factor (0.031150) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.9147

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 97	Effective PBS Limitation	2,764,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.1789	40.1789	0.3572	39.8217
Direct Care	85.3926	85.3926	0.7592	84.6334
Indirect Care	46.9633	46.9633	0.4175	46.5458
Property	11.3500	17.9615	0.1597	17.8018
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3413
Supplemental Rate Add-on				\$7.1400
Totals	183.8848	190.4963	1.6936	209.2840

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207799-00 - 2010/01

221.42

Ponce de Leon Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1999 Old Moultrie Road St. Augustine FL 32806 County: St Johns[55] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1984 Acquired Date: 5/1/1984 Entered Medicaid 5/1/1984 Med # Active Date: 5/8/1984 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,866 Medicare: 11,163 Medicaid: 24,036	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.81662% Occupancy: 93.04645% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.10180% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,033,673	2,083,027	1,075,613	413,179	0	4,605,492
1a	Audit Adjustments						
2	Cost Per Diem	43.0052	86.6628	44.7501	17.1900		191.6081
3	Cost Per Diem Inflated	43.4424	92.1993	45.2051			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.4424	92.1993	45.2051	17.1900		198.0368
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.9420		46.9154			
7	Provider Target Rate	43.5687		47.6001			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	92.1993	45.2051	13.6500		194.4015
12/13	Medicaid Adjustment Rate		0.9145	0.4484			
14	Prospective Per Diem 11	43.3471	93.1138	45.6535	13.6500		195.7644
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207799-00 - 2010/01

221.42

Ponce de Leon Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/1/2004 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,590,694 FRVS Base Asset: 3,007,294 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,472,555	15.5820
	< 60% of Base:	False	20% ROE(2):	1,118,139	1.1374
	Interest Rate:	12.6180 %	Insurance Cost(3):	127,470	3.1192
	Chase Rate:	13.0000 %	Taxes Cost(3):	42,884	1.0494
	Amortization Rate:	12.6180 %	Home Office(3):	63,390	1.5512
	Interest Only:	False	Replacement(3&4):	69,151	0.0000
Yearly Payment:	614,244	Total FRVS PD:	22.4392		

(1) 80% Capital (\$4,472,555) amortized at 12.6180% for 20 years Principal & Interest of \$614,244 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.5820

(2) 20% ROE (\$1,118,139) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1374

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	93.1138	93.1138	0.8278	92.2860
Indirect Care	45.6535	45.6535	0.4059	45.2476
Property	13.6500	22.4392	0.1995	22.2397
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5495
Supplemental Rate Add-on				\$7.1400
Totals	195.7644	204.5536	1.8186	221.4245

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207993-00 - 2010/01
236.62

Florida Club Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
220 Sierra Drive Miami FL 33179 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 9/1/1984 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 49,910 Medicare: 1,390 Medicaid: 43,903	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 87.96434% Occupancy: 75.75896% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 93.71655% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,966,068	3,788,175	2,672,812	747,229	0	9,174,284
1a	Audit Adjustments						
2	Cost Per Diem	44.7821	86.2851	60.8799	17.0200		208.9671
3	Cost Per Diem Inflated	45.2374	91.7975	61.4989			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.2374	91.7975	61.4989	17.0200		215.5538
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.9005		58.6285			
7	Provider Target Rate	41.4974		59.4842			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.4974	91.7975	55.7263	13.6500		202.6712
12/13	Medicaid Adjustment Rate		3.9207	2.3801			
14	Prospective Per Diem 11	41.4974	95.7182	58.1064	13.6500		208.9720
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 207993-00 - 2010/01

236.62

Florida Club Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 8,667,159 FRVS Base Asset: 5,130,000 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,469,400.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,933,727	15.1520
	< 60% of Base:	False	20% ROE(2):	1,733,432	1.1756
	Interest Rate:	11.6500 %	Insurance Cost(3):	48,033	0.9624
	Chase Rate:	13.0000 %	Taxes Cost(3):	161,715	3.2401
	Amortization Rate:	11.6500 %	Home Office(3):	4,776	0.0957
	Interest Only:	False	Replacement(3&4):	69,812	0.0000
Yearly Payment:	895,935	Total FRVS PD:		20.6258	

(1) 80% Capital (\$6,933,727) amortized at 11.6500% for 20 years Principal & Interest of \$895,935 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$15.1520

(2) 20% ROE (\$1,733,432) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1756

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.4974	41.4974	0.3689	41.1285
Direct Care	95.7182	95.7182	0.8510	94.8672
Indirect Care	58.1064	58.1064	0.5166	57.5898
Property	13.6500	20.6258	0.1834	20.4424
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.4475
Supplemental Rate Add-on				\$7.1400
Totals	208.9720	215.9478	1.9199	236.6154

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 208442-00 - 2010/01
232.14

BERNARD L. SAMSON NURSING CENTER

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
255 - 59 STREET NORTH St. Petersburg FL 33710 County: Pinellas[52] Region: Central[3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1985 Acquired Date: 7/1/1985 Entered Medicaid 7/1/1985 Med # Active Date: 7/1/1985 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,923 Medicare: 6,003 Medicaid: 41,058	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 65.25118% Occupancy: 95.51154% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.15120% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,880,725	3,764,358	2,590,886	693,880	0	8,929,849
1a	Audit Adjustments						
2	Cost Per Diem	45.8065	91.6839	63.1031	16.9000		217.4935
3	Cost Per Diem Inflated	46.6955	97.7709	64.3278			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.6955	97.7709	64.3278	16.9000		225.6942
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.6795		63.7182			
7	Provider Target Rate	47.3608		64.6482			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	54.1087	13.6500		209.9436
12/13	Medicaid Adjustment Rate		1.6457	0.9284			
14	Prospective Per Diem 11	46.2679	97.5627	55.0371	13.6500		212.5177
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 208442-00 - 2010/01

232.14

BERNARD L. SAMSON NURSING CENTER

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1985/07	Amount: 10,329,070.00	80% Capital(1): 6,948,542	9.0296
Indexed Asset Value 8,685,678	Type: Variable [3]	20% ROE(2): 1,737,136	1.2057
FRVS Base Asset: 3,420,000	< 60% of Base: False	Insurance Cost(3): 49,244	0.7826
Occup Adj Factor: 0.9000	Interest Rate: 4.6418 %	Taxes Cost(3): 231	0.0037
ROE Factor 0.041040	Chase Rate: 8.1936 %	Home Office(3): 0	0.0000
	Amortization Rate: 4.6418 %	Replacement(3&4): 281,113	0.0000
	Interest Only: False	Total FRVS PD:	11.0216
	Yearly Payment: 533,923		

(1) 80% Capital (\$6,948,542) amortized at 4.6418% for 20 years Principal & Interest of \$533,923 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.0296

(2) 20% ROE (\$1,737,136) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.2057

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	97.5627	97.5627	0.8674	96.6953
Indirect Care	55.0371	55.0371	0.4893	54.5478
Property	13.6500	11.0216	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3741
Supplemental Rate Add-on				\$7.1400
Totals	212.5177	209.8893	1.8894	232.1424

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 208485-00 - 2010/01

224.41

Jupiter Medical Center Pavilion, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1230 South Old Dixie Highwa Jupiter FL 33458 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1974 Acquired Date: 6/1/1976 Entered Medicaid 1/1/1974 Med # Active Date: 9/5/1984 Previous Med # 204323	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,972 Medicare: 13,926 Medicaid: 18,871	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 47.21055% Occupancy: 91.01093% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.58378% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	836,715	1,924,618	1,277,673	195,315	0	4,234,321
1a	Audit Adjustments						
2	Cost Per Diem	44.3387	101.9881	67.7056	10.3500		224.3824
3	Cost Per Diem Inflated	43.9811	107.9944	67.1596			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9811	107.9944	67.1596	10.3500		229.4851
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.4250		57.8857			
7	Provider Target Rate	56.2339		58.7305			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.9811	97.1828	55.7263	10.3500		207.2402
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.9811	97.1828	55.7263	10.3500		207.2402
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 208485-00 - 2010/01

224.41

Jupiter Medical Center Pavilion, Inc.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1976/01 Indexed Asset Value 5,478,366 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,566,518.00			
	Type:	Fixed [2]	80% Capital(1):	4,382,693	9.3669
	< 60% of Base:	False	20% ROE(2):	1,095,673	1.0771
	Interest Rate:	5.7500 %	Insurance Cost(3):	57,590	1.4408
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	5.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	124,974	0.0000
Yearly Payment:	369,242	Total FRVS PD:		11.8848	

(1) 80% Capital (\$4,382,693) amortized at 5.7500% for 20 years Principal & Interest of \$369,242 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3669

(2) 20% ROE (\$1,095,673) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0771

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.9811	43.9811	0.3910	43.5901
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	10.3500	11.8848	0.1057	11.7791
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.3540
Supplemental Rate Add-on				\$7.1400
Totals	207.2402	208.7750	1.8561	224.4129

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 208507-00 - 2010/01

198.43

Claridge House

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
13900 NE 3rd Court North Miami FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/1/1985 Acquired Date: 8/1/1985 Entered Medicaid 8/1/1985 Med # Active Date: 8/22/1985 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 79,430 Medicare: 4,790 Medicaid: 57,353	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 72.20572% Occupancy: 90.42577% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.85993% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,005,402	4,648,994	2,609,521	1,128,134	0	10,392,051
1a	Audit Adjustments						
2	Cost Per Diem	34.9659	81.0593	45.4993	19.6700		181.1945
3	Cost Per Diem Inflated	35.0012	86.0352	45.5453			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.0012	86.0352	45.5453	19.6700		186.2517
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		51.5664			
7	Provider Target Rate	39.0637		52.3190			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.0012	86.0352	45.5453	13.6500		180.2317
12/13	Medicaid Adjustment Rate		2.1493	1.1378			
14	Prospective Per Diem 11	35.0012	88.1845	46.6831	13.6500		183.5188
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 208507-00 - 2010/01

198.43

Claridge House

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/1/2002	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,735,600.00		Total Amount	Per Diem
RS to Start Calcs:	1985/07	Type:	Fixed [2]	80% Capital(1):	7,253,548	12.5435
Indexed Asset Value	9,066,935	< 60% of Base:	False	20% ROE(2):	1,813,387	0.9058
FRVS Base Asset:	5,041,736	Interest Rate:	12.5000 %	Insurance Cost(3):	346,457	4.3618
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	213,859	2.6924
ROE Factor	0.039380	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	19,426	0.0000
		Yearly Payment:	988,926	Total FRVS PD:		20.5035

(1) 80% Capital (\$7,253,548) amortized at 12.5000% for 20 years Principal & Interest of \$988,926 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$12.5435

(2) 20% ROE (\$1,813,387) times the ROE factor (0.039380) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.9058

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.0012	35.0012	0.3112	34.6900
Direct Care	88.1845	88.1845	0.7840	87.4005
Indirect Care	46.6831	46.6831	0.4150	46.2681
Property	13.6500	20.5035	0.1823	20.3212
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.6124
Supplemental Rate Add-on				\$7.1400
Totals	183.5188	190.3723	1.6925	198.4322

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 208540-00 - 2010/01
189.04

Westminster Towers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
70 West Lucerne Circle Orlando FL 32801 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1984 Acquired Date: 2/1/1984 Entered Medicaid 7/26/1985 Med # Active Date: 7/26/1985 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,493 Medicare: 6,034 Medicaid: 16,671	Superior: 0 Standard: 154 Conditional: 27 Total: 181
	Medicaid Utilization 44.46430% Occupancy: 85.60046% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.89085% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	741,139	1,147,986	1,088,174	197,218	0	3,174,517
1a	Audit Adjustments						
2	Cost Per Diem	44.4568	68.8613	65.2735	11.8300		190.4216
3	Cost Per Diem Inflated	43.5819	71.5334	63.9890			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.5819	71.5334	63.9890	11.8300		190.9343
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.9349		65.4807			
7	Provider Target Rate	42.5469		66.4364			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.5469	71.5334	54.1087	11.8300		180.0190
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.5469	71.5334	54.1087	11.8300		180.0190
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 208540-00 - 2010/01

189.04

Westminster Towers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 4,518,047 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,075,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,614,438	12.1151
	< 60% of Base:	False	20% ROE(2):	903,609	0.7736
	Interest Rate:	12.0000 %	Insurance Cost(3):	62,805	1.6751
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.0000 %	Home Office(3):	29,291	0.7812
	Interest Only:	False	Replacement(3&4):	252,860	0.0000
Yearly Payment:	477,577	Total FRVS PD:	15.3450		

(1) 80% Capital (\$3,614,438) amortized at 12.0000% for 20 years Principal & Interest of \$477,577 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1151

(2) 20% ROE (\$903,609) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7736

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.5469	42.5469	0.3783	42.1686
Direct Care	71.5334	71.5334	0.6360	70.8974
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	11.8300	15.3450	0.1364	15.2086
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	180.0190	183.5340	1.6318	189.0422

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 208809-00 - 2010/01

193.68

Baptist Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10095 Hillview Road Pensacola FL 32514 County: Escambia [17] Region: North [1] Area: 1 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1985 Acquired Date: 12/1/1985 Entered Medicaid 12/1/1985 Med # Active Date: 12/21/1985 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 170 Maximum: 62,220 Max Annualized: 62,050 Total Patient: 59,970 Medicare: 5,234 Medicaid: 36,492	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.85043% Occupancy: 96.38380% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.23022% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,208,905	3,173,097	1,403,433	325,144	0	6,110,579
1a	Audit Adjustments						
2	Cost Per Diem	33.1279	86.9532	38.4586	8.9100		167.4497
3	Cost Per Diem Inflated	32.8607	92.0741	38.1485			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.8607	92.0741	38.1485	8.9100		171.9933
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.8607	92.0741	38.1485	8.9100		171.9933
12/13	Medicaid Adjustment Rate		1.1239	0.4657			
14	Prospective Per Diem 11	32.8607	93.1980	38.6142	8.9100		173.5829
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 208809-00 - 2010/01

193.68

Baptist Manor

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 5,619,000.00			
RS to Start Calcs:	1985/07	Type: Fixed [2]	80% Capital(1):	6,562,512	13.9464
Indexed Asset Value	8,203,140	< 60% of Base: False	20% ROE(2):	1,640,628	1.1384
FRVS Base Asset:	2,972,345	Interest Rate: 10.3600 %	Insurance Cost(3):	22,897	0.3818
Occup Adj Factor:	0.9000	Chase Rate: 9.7100 %	Taxes Cost(3):	2,276	0.0380
ROE Factor	0.038750	Amortization Rate: 10.3600 %	Home Office(3):	15,826	0.2639
		Interest Only: False	Replacement(3&4):	84,615	0.0000
		Yearly Payment: 778,834	Total FRVS PD:		15.7685

(1) 80% Capital (\$6,562,512) amortized at 10.3600% for 20 years Principal & Interest of \$778,834 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$13.9464

(2) 20% ROE (\$1,640,628) times the ROE factor (0.038750) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$1.1384

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 170	Effective PBS Limitation	4,845,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.8607	32.8607	0.2921	32.5686
Direct Care	93.1980	93.1980	0.8286	92.3694
Indirect Care	38.6142	38.6142	0.3433	38.2709
Property	8.9100	15.7685	0.0792	8.8308
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5032
Supplemental Rate Add-on				\$7.1400
Totals	173.5829	180.4414	1.5432	193.6829

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 208906-00 - 2010/01

186.52

Plantation Key Convalescent Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
48 High Point Road Tavernier FL 33070 County: Monroe [44] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 3/14/1986 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 33,193 Medicare: 4,441 Medicaid: 24,054	Superior: 0 Standard: 135 Conditional: 46 Total: 181
	Medicaid Utilization 72.46709% Occupancy: 75.57605% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 93.49028% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	977,561	1,794,517	832,121	470,256	0	4,074,455
1a	Audit Adjustments						
2	Cost Per Diem	40.6403	74.6037	34.5939	19.5500		169.3879
3	Cost Per Diem Inflated	39.4487	78.3090	33.5796			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.4487	78.3090	33.5796	19.5500		170.8873
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.3947		46.0087			
7	Provider Target Rate	49.1010		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.4487	78.3090	33.5796	13.6500		164.9873
12/13	Medicaid Adjustment Rate		1.4763	0.6330			
14	Prospective Per Diem 11	39.4487	79.7853	34.2126	13.6500		167.0966
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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186.52

Plantation Key Convalescent Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 3,200,000.00			
RS to Start Calcs: 1984/07		Type: Variable [3]	80% Capital(1):	4,282,216	10.1065
Indexed Asset Value 5,352,770		< 60% of Base: False	20% ROE(2):	1,070,554	0.9872
FRVS Base Asset: 0		Interest Rate: 7.0000 %	Insurance Cost(3):	28,902	0.8707
Occup Adj Factor: 0.9000		Chase Rate: 8.5000 %	Taxes Cost(3):	29,057	0.8754
ROE Factor 0.036350		Amortization Rate: 7.0000 %	Home Office(3):	9,536	0.2873
		Interest Only: False	Replacement(3&4):	30,522	0.0000
		Yearly Payment: 398,400	Total FRVS PD:		13.1271

(1) 80% Capital (\$4,282,216) amortized at 7.0000% for 20 years Principal & Interest of \$398,400 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1065

(2) 20% ROE (\$1,070,554) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9872

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.4487	39.4487	0.3507	39.0980
Direct Care	79.7853	79.7853	0.7093	79.0760
Indirect Care	34.2126	34.2126	0.3042	33.9084
Property	13.6500	13.1271	0.1214	13.5286
ROE	0.0000	0.5770		
ROE Adjustment	0.0000	-0.5770		
Quality Assess-Medicaid Share				\$13.7640
Supplemental Rate Add-on				\$7.1400
Totals	167.0966	166.5737	1.4856	186.5150

***Medicaid Trend Adjustment :**



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 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 209325-00 - 2010/01

208.07

Courtenav Springs Village

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1100 S. Courtenay Parkway Merritt Island FL 32952 County: Brevard [5] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1984 Acquired Date: 6/1/1984 Entered Medicaid 6/1/1984 Med # Active Date: 11/18/1986 Previous Med # 207888	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 96 Maximum: 35,136 Max Annualized: 35,040 Total Patient: 25,502 Medicare: 3,906 Medicaid: 16,516	Superior: 0 Standard: 154 Conditional: 27 Total: 181
	Medicaid Utilization 64.76355% Occupancy: 72.58083% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 89.78509% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	691,455	1,315,787	675,026	403,486	0	3,085,754
1a	Audit Adjustments						
2	Cost Per Diem	41.8658	79.6674	40.8710	24.4300		186.8342
3	Cost Per Diem Inflated	41.5282	84.3592	40.5414			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.5282	84.3592	40.5414	24.4300		190.8588
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.8364		50.6391			
7	Provider Target Rate	50.5638		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.5282	84.3592	40.5414	13.6500		180.0788
12/13	Medicaid Adjustment Rate		1.1921	0.5729			
14	Prospective Per Diem 11	41.5282	85.5513	41.1143	13.6500		181.8438
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 209325-00 - 2010/01

208.07

Courtenav Springs Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 4,515,440 FRVS Base Asset: 1,710,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,625,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,612,352	17.4415
	< 60% of Base:	False	20% ROE(2):	903,088	1.1097
	Interest Rate:	14.3480 %	Insurance Cost(3):	38,219	1.4987
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	14.3480 %	Home Office(3):	23,145	0.9076
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	550,035	Total FRVS PD:	20.9575		

(1) 80% Capital (\$3,612,352) amortized at 14.3480% for 20 years Principal & Interest of \$550,035 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$17.4415

(2) 20% ROE (\$903,088) times the ROE factor (0.038750) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$1.1097

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.5282	41.5282	0.3692	41.1590
Direct Care	85.5513	85.5513	0.7606	84.7907
Indirect Care	41.1143	41.1143	0.3655	40.7488
Property	13.6500	20.9575	0.1863	20.7712
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4562
Supplemental Rate Add-on				\$7.1400
Totals	181.8438	189.1513	1.6816	208.0659

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 209422-00 - 2010/01

198.80

Westminster Asbury Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1700 21st Avenue West Bradenton FL 34205 County: Manatee [41] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 3/11/1987 Med # Active Date: 3/11/1987 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 59 Maximum: 21,535 Max Annualized: 21,535 Total Patient: 19,460 Medicare: 2,802 Medicaid: 8,587	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 44.12641% Occupancy: 90.36452% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.78416% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	426,908	700,354	478,131	135,159	0	1,740,552
1a	Audit Adjustments						
2	Cost Per Diem	49.7156	81.5598	55.6808	15.7400		202.6962
3	Cost Per Diem Inflated	48.7372	84.7247	54.5851			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.7372	84.7247	54.5851	15.7400		203.7870
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		57.4716			
7	Provider Target Rate	44.3079		58.3104			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.3079	84.7247	54.5851	13.6500		197.2677
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.3079	84.7247	54.5851	13.6500		197.2677
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 209422-00 - 2010/01

198.80

Westminster Asbury Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/11/1987 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,715,761 FRVS Base Asset: 1,412,120 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,160,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,372,609	6.2913
	< 60% of Base:	False	20% ROE(2):	343,152	0.5975
	Interest Rate:	6.4100 %	Insurance Cost(3):	40,065	2.0588
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	6.4100 %	Home Office(3):	15,816	0.8127
	Interest Only:	False	Replacement(3&4):	902,707	0.0000
Yearly Payment:	121,935	Total FRVS PD:		9.7603	

(1) 80% Capital (\$1,372,609) amortized at 6.4100% for 20 years Principal & Interest of \$121,935 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$6.2913

(2) 20% ROE (\$343,152) times the ROE factor (0.033750) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.5975

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,669
Comparison Date: 1/1/1972	Current RS PBS:	48,357
Comparison Bed 17	Effective PBS Limitation	181,373

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.3079	44.3079	0.3939	43.9140
Direct Care	84.7247	84.7247	0.7532	83.9715
Indirect Care	54.5851	54.5851	0.4853	54.0998
Property	13.6500	9.7603	0.0868	9.6735
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	197.2677	193.3780	1.7192	198.7988

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 209473-00 - 2010/01

217.55

St. Anne's Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11855 Quail Roost Drive Miami FL 33177 County: Dade [13] Region: South [2] Area: 11 Control Church Non-Profit [2] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/22/1987 Acquired Date: 5/22/1987 Entered Medicaid 5/22/1987 Med # Active Date: 5/22/1987 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 83,521 Medicare: 13,084 Medicaid: 48,883	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.52780% Occupancy: 95.08311% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.62122% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,193,940	4,057,045	2,617,435	697,560	0	9,565,980
1a	Audit Adjustments						
2	Cost Per Diem	44.8815	82.9950	53.5449	14.2700		195.6914
3	Cost Per Diem Inflated	44.5196	87.8828	53.1131			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.5196	87.8828	53.1131	14.2700		199.7855
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.7712		50.6507			
7	Provider Target Rate	46.4392		51.3899			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.5196	87.8828	51.3899	13.6500		197.4423
12/13	Medicaid Adjustment Rate		0.8431	0.4930			
14	Prospective Per Diem 11	44.5196	88.7259	51.8829	13.6500		198.7784
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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217.55

St. Anne's Nursing Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 9,972,200.00		
RS to Start Calcs: 1987/01		Type: Variable [3]	80% Capital(1): 9,236,483	11.1143
Indexed Asset Value 11,545,604		< 60% of Base: False	20% ROE(2): 2,309,121	1.1349
FRVS Base Asset: 5,162,760		Interest Rate: 7.2532 %	Insurance Cost(3): 143,032	1.7125
Occup Adj Factor: 0.9000		Chase Rate: 8.7763 %	Taxes Cost(3): 0	0.0000
ROE Factor 0.038750		Amortization Rate: 7.2532 %	Home Office(3): 70,656	0.8460
		Interest Only: False	Replacement(3&4): 89,452	0.0000
		Yearly Payment: 876,249	Total FRVS PD:	14.8077

(1) 80% Capital (\$9,236,483) amortized at 7.2532% for 20 years Principal & Interest of \$876,249 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$11.1143

(2) 20% ROE (\$2,309,121) times the ROE factor (0.038750) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$1.1349

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,682
Comparison Date: 7/1/1986	Current RS PBS: 48,357
Comparison Bed 180	Effective PBS Limitation 5,162,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.5196	44.5196	0.3958	44.1238
Direct Care	88.7259	88.7259	0.7888	87.9371
Indirect Care	51.8829	51.8829	0.4613	51.4216
Property	13.6500	14.8077	0.1214	13.5286
ROE	0.0000	0.1391		
ROE Adjustment	0.0000	-0.1391		
Quality Assess-Medicaid Share				\$13.4007
Supplemental Rate Add-on				\$7.1400
Totals	198.7784	199.9361	1.7673	217.5518

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 209511-00 - 2010/01

229.60

Bishop's Glen Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
900 LPGA Blvd Holly Hill FL 32117 County: Volusia [64] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/25/1986 Acquired Date: 2/25/1986 Entered Medicaid 2/25/1986 Med # Active Date: 12/22/1986 Previous Med # 208884	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,876 Medicare: 2,922 Medicaid: 6,920	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 34.81586% Occupancy: 90.51002% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.96414% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	359,171	597,504	416,970	103,246	0	1,476,891
1a	Audit Adjustments						
2	Cost Per Diem	51.9033	86.3445	60.2558	14.9199		213.4235
3	Cost Per Diem Inflated	51.4847	91.4295	59.7699			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.4847	91.4295	59.7699	14.9199		217.6040
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	67.6964		60.6638			
7	Provider Target Rate	68.6844		61.5492			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	91.4295	57.3078	13.6500		209.9030
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5157	91.4295	57.3078	13.6500		209.9030
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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229.60

Bishop's Glen Health Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 12/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 2,778,046 FRVS Base Asset: 1,710,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,700,000.00			
	Type:	Variable [3]	80% Capital(1):	2,222,437	11.3177
	< 60% of Base:	False	20% ROE(2):	555,609	1.0923
	Interest Rate:	8.1800 %	Insurance Cost(3):	17,375	0.8742
	Chase Rate:	6.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.0000 %	Home Office(3):	24,683	1.2418
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	223,072	Total FRVS PD:	14.5260		

(1) 80% Capital (\$2,222,437) amortized at 8.0000% for 20 years Principal & Interest of \$223,072 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.3177

(2) 20% ROE (\$555,609) times the ROE factor (0.038750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0923

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5157	47.5157	0.4224	47.0933
Direct Care	91.4295	91.4295	0.8129	90.6166
Indirect Care	57.3078	57.3078	0.5095	56.7983
Property	13.6500	14.5260	0.1291	14.3969
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5540
Supplemental Rate Add-on				\$7.1400
Totals	209.9030	210.7790	1.8739	229.5991

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 209848-00 - 2010/01

182.46

Winter Park Towers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1111 South Lakemount Avenue Winter Park FL 32792 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1971 Acquired Date: 7/1/1971 Entered Medicaid 10/1/1987 Med # Active Date: 10/27/1987 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,087 Medicare: 6,576 Medicaid: 16,099	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 42.26902% Occupancy: 86.95662% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.56847% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863	
		Semester Index: 1.77482092	
		Cost: 0.98032106	
		Target: 1.01021645	
		DC FY Index: 1.73950000	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.03880425	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	656,598	1,116,819	1,031,457	253,559	0	3,058,433
1a	Audit Adjustments						
2	Cost Per Diem	40.7850	69.3719	64.0696	15.7500		189.9765
3	Cost Per Diem Inflated	39.9824	72.0638	62.8088			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.9824	72.0638	62.8088	15.7500		190.6050
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.2048		67.8732			
7	Provider Target Rate	44.8500		68.8638			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9824	72.0638	54.1087	13.6500		179.8049
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.9824	72.0638	54.1087	13.6500		179.8049
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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182.46

Winter Park Towers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,107,467 FRVS Base Asset: 2,884,391 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,157,800.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	2,485,974
	Interest Rate:	9.0000 %	20% ROE(2):	621,493
	Chase Rate:	13.0000 %	Insurance Cost(3):	100,545
	Amortization Rate:	9.0000 %	Taxes Cost(3):	0
	Interest Only:	False	Home Office(3):	28,782
Yearly Payment:	268,404	Replacement(3&4):	2,479,028	
		Total FRVS PD:	10.7365	

(1) 80% Capital (\$2,485,974) amortized at 9.0000% for 20 years Principal & Interest of \$268,404 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8088

(2) 20% ROE (\$621,493) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5321

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,669
Comparison Date: 1/1/1972	Current RS PBS:	48,357
Comparison Bed 121	Effective PBS Limitation	1,290,949

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9824	39.9824	0.3555	39.6269
Direct Care	72.0638	72.0638	0.6407	71.4231
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	10.7365	0.0955	10.6410
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	179.8049	176.8914	1.5728	182.4586

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 209856-00 - 2010/01

211.01

Sun Terrace Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
105 Trinity Lakes Drive Sun City Center FL 33570 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1983 Acquired Date: 3/1/1983 Entered Medicaid 9/1/1987 Med # Active Date: 9/1/1987 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 109 Maximum: 39,894 Max Annualized: 39,785 Total Patient: 35,952 Medicare: 9,566 Medicaid: 16,032	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.59279% Occupancy: 90.11881% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.48021% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	826,322	1,519,925	662,319	450,179	0	3,458,745
1a	Audit Adjustments						
2	Cost Per Diem	51.5420	94.8057	41.3123	28.0800		215.7400
3	Cost Per Diem Inflated	51.5941	100.6255	41.3540			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.5941	100.6255	41.3540	28.0800		221.6536
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.0056		44.2413			
7	Provider Target Rate	39.5749		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.5749	95.9170	41.3540	13.6500		190.4959
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.5749	95.9170	41.3540	13.6500		190.4959
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 209856-00 - 2010/01

211.01

Sun Terrace Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,498,603 FRVS Base Asset: 1,239,028 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	1,061,208.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	3,598,882
	Interest Rate:	10.7500 %	20% ROE(2):	899,721
	Chase Rate:	6.2500 %	Insurance Cost(3):	35,021
	Amortization Rate:	8.2500 %	Taxes Cost(3):	174,301
	Interest Only:	False	Home Office(3):	0
Yearly Payment:	367,978	Replacement(3&4):	173,155	
		Total FRVS PD:	17.0886	

(1) 80% Capital (\$3,598,882) amortized at 8.2500% for 20 years Principal & Interest of \$367,978 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$10.2768

(2) 20% ROE (\$899,721) times the ROE factor (0.039380) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.9895

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	24,796
Comparison Date: 1/1/1982	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	2,975,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.5749	39.5749	0.3518	39.2231
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	41.3540	41.3540	0.3677	40.9863
Property	13.6500	17.0886	0.1519	16.9367
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6620
Supplemental Rate Add-on				\$7.1400
Totals	190.4959	193.9345	1.7242	211.0123

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 210137-00 - 2010/01

195.37

Life Care Center of Altamonte Springs

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
989 Orienta Avenue Altamonte Springs FL 32701 County: Seminole [59] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1976 Acquired Date: 2/1/1976 Entered Medicaid 2/1/1976 Med # Active Date: 9/1/1988 Previous Med # 204528	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,600 Max Annualized: 87,600 Total Patient: 76,026 Medicare: 17,389 Medicaid: 45,733	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.15442% Occupancy: 86.78767% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.35947% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,684,449	3,809,058	1,786,314	349,857	0	7,629,678
1a	Audit Adjustments						
2	Cost Per Diem	36.8322	83.2890	39.0596	7.6500		166.8308
3	Cost Per Diem Inflated	37.1416	85.6433	39.3877			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.1416	85.6433	39.3877	7.6500		169.8226
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.2780		44.2413			
7	Provider Target Rate	44.9242		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1416	85.6433	39.3877	7.6500		169.8226
12/13	Medicaid Adjustment Rate		0.9784	0.4500			
14	Prospective Per Diem 11	37.1416	86.6217	39.8377	7.6500		171.2510
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 210137-00 - 2010/01 195.37

Life Care Center of Altamonte Springs

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1976/01 Indexed Asset Value 8,741,837 FRVS Base Asset: 4,075,311 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,004,398.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,993,470	11.0284
	< 60% of Base:	True	20% ROE(2):	1,748,367	0.6908
	Interest Rate:	10.6250 %	Insurance Cost(3):	21,413	0.2817
	Chase Rate:	12.5000 %	Taxes Cost(3):	91,712	1.2063
	Amortization Rate:	12.5000 %	Home Office(3):	56,794	0.7470
	Interest Only:	True	Replacement(3&4):	81,238	0.0000
Yearly Payment:	869,480	Total FRVS PD:		13.9542	

(1) 80% Capital (\$6,993,470) amortized at 12.5000% for 20 years Interest of \$869,480 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$11.0284

(2) 20% ROE (\$1,748,367) times the ROE factor (0.031150) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6908

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1416	37.1416	0.3302	36.8114
Direct Care	86.6217	86.6217	0.7701	85.8516
Indirect Care	39.8377	39.8377	0.3542	39.4835
Property	7.6500	13.9542	0.1241	13.8301
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2556
Supplemental Rate Add-on				\$7.1400
Totals	171.2510	177.5552	1.5786	195.3722

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 210188-00 - 2010/01

231.21

Covenant Village Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9201 West Broward Blvd. Plantation FL 33324 County: Broward [6] Region: South [2] Area: 10 Control Church Non-Profit [2] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/15/1988 Acquired Date: 3/15/1988 Entered Medicaid 3/15/1988 Med # Active Date: 3/15/1988 Previous Med #	02/01/2003-01/31/2004 Days In CR 365 First Used: 2004/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 15,217 Medicare: 1,550 Medicaid: 3,012	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 19.79365% Occupancy: 69.48402% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 85.95423% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.43720813 Semester Index: 1.77482092 Cost: 1.23490877 Target: 1.01021645 DC FY Index: 1.48999397 DC Sem Index: 1.80700000 DC Inflation: 1.21275659 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	191,300	280,955	125,437	42,710	0	640,402
1a	Audit Adjustments						
2	Cost Per Diem	63.5126	93.2786	41.6458	14.1799		212.6169
3	Cost Per Diem Inflated	78.4323	113.1242	51.4288			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	78.4323	113.1242	51.4288	14.1799		257.1652
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	78.8986		54.8686			
7	Provider Target Rate	80.0501		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	51.4288	13.6500		223.4603
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.2014	51.4288	13.6500		223.4603
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 210188-00 - 2010/01

231.21

Covenant Village Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/15/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 2,126,226 FRVS Base Asset: 1,765,380 Occup Adj Factor: 0.9000 ROE Factor 0.040520	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,364,442.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 1,700,981	9.2910			
	< 60% of Base: False		20% ROE(2): 425,245	0.8742			
	Interest Rate: 8.9600 %		Insurance Cost(3): 47,321	3.1097			
	Chase Rate: 8.7500 %		Taxes Cost(3): 45,600	2.9966			
	Amortization Rate: 8.9600 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 65,309	0.0000				
Yearly Payment: 183,125		Total FRVS PD:	16.2715				

(1) 80% Capital (\$1,700,981) amortized at 8.9600% for 20 years Principal & Interest of \$183,125 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.2910

(2) 20% ROE (\$425,245) times the ROE factor (0.040520) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8742

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,423
Comparison Date: 7/1/1987	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,765,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	51.4288	51.4288	0.4572	50.9716
Property	13.6500	16.2715	0.1447	16.1268
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	223.4603	226.0818	2.0100	231.2118

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 210285-00 - 2010/01

210.76

John Knox Village Medical Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4100 E. FLETCHER AVENU Tampa FL 33613 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1978 Acquired Date: 11/1/1978 Entered Medicaid 12/1/1987 Med # Active Date: 12/1/1987 Previous Med #	07/01/2005-12/31/2005 Days In CR 184 First Used: 2006/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 163 Maximum: 29,992 Max Annualized: 59,495 Total Patient: 28,079 Medicare: 2,880 Medicaid: 10,463	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.26272% Occupancy: 93.62163% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.81331% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.57412723 Semester Index: 1.77482092 Cost: 1.12749522 Target: 1.01021645 DC FY Index: 1.57650000 DC Sem Index: 1.80700000 DC Inflation: 1.14620996 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	683,486	826,073	622,968	213,131	0	2,345,658
1a	Audit Adjustments						
2	Cost Per Diem	65.3241	78.9518	59.5401	20.3700		224.1860
3	Cost Per Diem Inflated	73.6526	90.4953	67.1312			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	73.6526	90.4953	67.1312	20.3700		251.6491
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	73.9027		67.3591			
7	Provider Target Rate	74.9813		68.3422			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	90.4953	54.1087	13.6500		204.5219
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	90.4953	54.1087	13.6500		204.5219
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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210.76

John Knox Village Medical Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1978/07 Indexed Asset Value 6,319,280 FRVS Base Asset: 2,676,513 Occup Adj Factor: 0.9000 ROE Factor 0.043540	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	5,023,570.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	5,055,424
	Interest Rate:	6.0131 %	20% ROE(2):	1,263,856
	Chase Rate:	7.9765 %	Insurance Cost(3):	76,179
	Amortization Rate:	6.0131 %	Taxes Cost(3):	13,061
	Interest Only:	False	Home Office(3):	63,101
Yearly Payment:	435,083	Replacement(3&4):	0	
		Total FRVS PD:	14.5787	

(1) 80% Capital (\$5,055,424) amortized at 6.0131% for 20 years Principal & Interest of \$435,083 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.1255

(2) 20% ROE (\$1,263,856) times the ROE factor (0.043540) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$1.0277

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	17,795
Comparison Date: 1/1/1978	Current RS PBS:	48,357
Comparison Bed 50	Effective PBS Limitation	889,750

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	90.4953	90.4953	0.8045	89.6908
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	14.5787	0.1296	14.4491
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	204.5219	205.4506	1.8265	210.7641

***Medicaid Trend Adjustment :**



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0 210374-00 - 2010/01

212.91

Azalea Trace

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10100 Hillview Road Pensacola FL 32504 County: Escambia [17] Region: North [1] Area: 1 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 5/1/1981 Acquired Date: 5/1/1981 Entered Medicaid 9/1/1988 Med # Active Date: 9/1/1988 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 82 Maximum: 30,012 Max Annualized: 29,930 Total Patient: 24,218 Medicare: 1,586 Medicaid: 6,450	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 26.63308% Occupancy: 80.69439% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.82186% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	465,307	657,859	552,681	77,400	0	1,753,247
1a	Audit Adjustments						
2	Cost Per Diem	72.1406	101.9936	85.6870	12.0000		271.8212
3	Cost Per Diem Inflated	70.0254	107.0592	83.1746			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	70.0254	107.0592	83.1746	12.0000		272.2592
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	70.0436		94.0817			
7	Provider Target Rate	71.0659		95.4548			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	92.3475	57.3078	12.0000		209.1710
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5157	92.3475	57.3078	12.0000		209.1710
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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212.91

Azalea Trace

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1981/01 Indexed Asset Value 3,096,610 FRVS Base Asset: 2,040,570 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,225,224.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,477,288	6.2820
	< 60% of Base:	False	20% ROE(2):	619,322	0.8357
	Interest Rate:	3.2900 %	Insurance Cost(3):	10,144	0.4189
	Chase Rate:	4.0000 %	Taxes Cost(3):	9,381	0.3874
	Amortization Rate:	3.2900 %	Home Office(3):	61,076	2.5219
	Interest Only:	False	Replacement(3&4):	3,520,008	0.0000
Yearly Payment:	169,217	Total FRVS PD:		10.4459	

(1) 80% Capital (\$2,477,288) amortized at 3.2900% for 20 years Principal & Interest of \$169,217 divided by annual available days (29,930) divided by Occup. Adj. (0.9000) = \$6.2820

(2) 20% ROE (\$619,322) times the ROE factor (0.036350) divided by annual available days (29,930) divided by Occup. Adj. (0.9000) = \$0.8357

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	22,673
Comparison Date: 7/1/1980	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,040,570

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	47.5157	47.5157	0.4224	47.0933	
Direct Care	92.3475	92.3475	0.8210	91.5265	
Indirect Care	57.3078	57.3078	0.5095	56.7983	
Property	12.0000	10.4459	0.0929	10.3530	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	209.1710	207.6169	1.8458	212.9111	

*Medicaid Trend Adjustment :



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231.81

Village on the Isle

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
950 SOUTH TAMiami TRAI Venice FL 34285 County: Sarasota [58] Region: South [2] Area: 8 Control Church Non-Profit [2] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 5/12/1988 Previous Med # 208051	01/01/2004-12/31/2004 Days In CR 366 First Used: 2005/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 21,244 Medicare: 2,513 Medicaid: 7,057	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.21879% Occupancy: 96.73952% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.67026% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.47885924 Semester Index: 1.77482092 Cost: 1.20012836 Target: 1.01021645 DC FY Index: 1.51850000 DC Sem Index: 1.80700000 DC Inflation: 1.18999012 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	291,110	582,714	383,795	127,661	0	1,385,280
1a	Audit Adjustments						
2	Cost Per Diem	41.2512	82.5725	54.3850	18.0900		196.2987
3	Cost Per Diem Inflated	49.5067	98.2605	65.2690			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.5067	98.2605	65.2690	18.0900		231.1262
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.7942		65.6480			
7	Provider Target Rate	50.5209		66.6061			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.5067	98.2605	65.2690	13.6500		226.6862
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.5067	98.2605	65.2690	13.6500		226.6862
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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231.81

Village on the Isle

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 2,036,512.00		
RS to Start Calcs:	1984/07	Type: Fixed [2]	80% Capital(1): 1,760,627	11.5831
Indexed Asset Value	2,200,784	< 60% of Base: False	20% ROE(2): 440,157	0.9538
FRVS Base Asset:	1,710,000	Interest Rate: 11.7050 %	Insurance Cost(3): 1,103	0.0519
Occup Adj Factor:	0.9000	Chase Rate: 13.0000 %	Taxes Cost(3): 33,375	1.5710
ROE Factor	0.042710	Amortization Rate: 11.7050 %	Home Office(3): 0	0.0000
		Interest Only: False	Replacement(3&4): 36,457	0.0000
		Yearly Payment: 228,302	Total FRVS PD:	14.1598

(1) 80% Capital (\$1,760,627) amortized at 11.7050% for 20 years Principal & Interest of \$228,302 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.5831

(2) 20% ROE (\$440,157) times the ROE factor (0.042710) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9538

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.5067	49.5067	0.4401	49.0666
Direct Care	98.2605	98.2605	0.8736	97.3869
Indirect Care	65.2690	65.2690	0.5803	64.6887
Property	13.6500	14.1598	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	226.6862	227.1960	2.0154	231.8108

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 210587-00 - 2010/01

225.75

Health Park Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16131 Rose Rush Court Ft. Myers FL 33908 County: Lee [36] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/28/1992 Acquired Date: 10/28/1992 Entered Medicaid 12/18/1992 Med # Active Date: 12/18/1992 Previous Med #	10/01/2001-09/30/2002 Days In CR 365 First Used: 2004/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 112 Maximum: 40,880 Max Annualized: 40,880 Total Patient: 37,901 Medicare: 8,752 Medicaid: 19,763	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.14374% Occupancy: 92.71282% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.68909% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.36967903 Semester Index: 1.77482092 Cost: 1.29579331 Target: 1.01021645 DC FY Index: 1.42850000 DC Sem Index: 1.80700000 DC Inflation: 1.26496325 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,881,302	1,478,339	1,015,963	249,211	0	4,624,815
1a	Audit Adjustments						
2	Cost Per Diem	95.1931	74.8034	51.4073	12.6100		234.0138
3	Cost Per Diem Inflated	123.3506	94.6236	66.6132			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	123.3506	94.6236	66.6132	12.6100		297.1974
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	124.1791		67.0608			
7	Provider Target Rate	125.9915		68.0395			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	94.6236	55.7263	12.6100		212.1487
12/13	Medicaid Adjustment Rate		0.2282	0.1344			
14	Prospective Per Diem 11	49.1888	94.8518	55.8607	12.6100		212.5113
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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225.75

Health Park Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 12/18/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/07 Indexed Asset Value 4,368,772 FRVS Base Asset: 2,844,810 Occup Adj Factor: 0.9000 ROE Factor 0.050210	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,100,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,495,018	7.1442
	< 60% of Base:	False	20% ROE(2):	873,754	1.1924
	Interest Rate:	4.3900 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	9.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	4.3900 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	262,851	Total FRVS PD:		8.3366	

(1) 80% Capital (\$3,495,018) amortized at 4.3900% for 20 years Principal & Interest of \$262,851 divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$7.1442

(2) 20% ROE (\$873,754) times the ROE factor (0.050210) divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$1.1924

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	31,609
Comparison Date: 1/1/1992	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,844,810

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	94.8518	94.8518	0.8433	94.0085
Indirect Care	55.8607	55.8607	0.4966	55.3641
Property	12.6100	8.3366	0.0741	8.2625
ROE	0.0000	0.0502	0.0004	0.0498
ROE Adjustment	0.0000	-0.0502	-0.0004	-0.0498
Quality Assess-Medicaid Share				\$12.2207
Supplemental Rate Add-on				\$7.1400
Totals	212.5113	208.2379	1.8513	225.7473

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210617-00 - 2010/01

229.34

Miami Gardens Care Centre

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
190 NE 191 Street North Miami FL 33170 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/4/1992 Acquired Date: 2/4/1992 Entered Medicaid 3/11/1992 Med # Active Date: 5/17/1992 Previous Med # 204226	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 33,968 Medicare: 5,365 Medicaid: 26,110	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.86646% Occupancy: 77.55251% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.93524% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,130,587	2,247,630	1,604,321	612,541	0	5,595,079
1a	Audit Adjustments						
2	Cost Per Diem	43.3009	86.0831	61.4447	23.4600		214.2887
3	Cost Per Diem Inflated	43.6646	88.5163	61.9608			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6646	88.5163	61.9608	23.4600		217.6017
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.0614		58.1368			
7	Provider Target Rate	41.6607		58.9853			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.6607	88.5163	55.7263	13.6500		199.5533
12/13	Medicaid Adjustment Rate		2.6754	1.6843			
14	Prospective Per Diem 11	41.6607	91.1917	57.4106	13.6500		203.9130
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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229.34

Miami Gardens Care Centre

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/11/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/01 Indexed Asset Value 4,963,653 FRVS Base Asset: 3,718,320 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 3,300,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 3,970,922	12.4771			
	< 60% of Base: False		20% ROE(2): 992,731	0.7845			
	Interest Rate: 11.1250 %		Insurance Cost(3): 165,252	4.8649			
	Chase Rate: 8.0000 %		Taxes Cost(3): 78,093	2.2990			
	Amortization Rate: 11.0000 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 0	0.0000				
Yearly Payment: 491,849		Total FRVS PD:	20.4255				

(1) 80% Capital (\$3,970,922) amortized at 11.0000% for 20 years Principal & Interest of \$491,849 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4771

(2) 20% ROE (\$992,731) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7845

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 30,986
Comparison Date: 7/1/1991	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,718,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.6607	41.6607	0.3704	41.2903
Direct Care	91.1917	91.1917	0.8107	90.3810
Indirect Care	57.4106	57.4106	0.5104	56.9002
Property	13.6500	20.4255	0.1816	20.2439
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3803
Supplemental Rate Add-on				\$7.1400
Totals	203.9130	210.6885	1.8731	229.3357

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 210676-00 - 2010/01

234.93

AVANTE AT BOCA RATON, INC.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1130 NORTHWEST 15TH ST Boca Raton FL 33486-1343 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/25/1985 Acquired Date: 12/25/1985 Entered Medicaid 12/25/1985 Med # Active Date: 4/1/1993 Previous Med # 203394	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 144 Maximum: 52,560 Max Annualized: 52,560 Total Patient: 40,433 Medicare: 9,728 Medicaid: 24,589	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.81419% Occupancy: 76.92732% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.16186% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,422,721	2,141,471	1,525,919	339,574	0	5,429,685
1a	Audit Adjustments						
2	Cost Per Diem	57.8601	87.0906	62.0570	13.8100		220.8177
3	Cost Per Diem Inflated	57.6674	89.9708	61.8503			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	57.6674	89.9708	61.8503	13.8100		223.2985
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.7295		55.6596			
7	Provider Target Rate	48.4261		56.4719			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.4261	89.9708	55.7263	13.6500		207.7732
12/13	Medicaid Adjustment Rate		1.0946	0.6780			
14	Prospective Per Diem 11	48.4261	91.0654	56.4043	13.6500		209.5458
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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234.93

AVANTE AT BOCA RATON, INC.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 6,963,408 FRVS Base Asset: 3,136,303 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,570,726	14.5866
	< 60% of Base:	False	20% ROE(2):	1,392,682	0.9507
	Interest Rate:	11.0000 %	Insurance Cost(3):	85,797	2.1220
	Chase Rate:	13.0000 %	Taxes Cost(3):	114,887	2.8414
	Amortization Rate:	11.0000 %	Home Office(3):	51,117	1.2642
	Interest Only:	False	Replacement(3&4):	98,604	0.0000
Yearly Payment:	690,005	Total FRVS PD:		21.7649	

(1) 80% Capital (\$5,570,726) amortized at 11.0000% for 20 years Principal & Interest of \$690,005 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$14.5866

(2) 20% ROE (\$1,392,682) times the ROE factor (0.032290) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.9507

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.4261	48.4261	0.4305	47.9956
Direct Care	91.0654	91.0654	0.8096	90.2558
Indirect Care	56.4043	56.4043	0.5015	55.9028
Property	13.6500	21.7649	0.1935	21.5714
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0669
Supplemental Rate Add-on				\$7.1400
Totals	209.5458	217.6607	1.9351	234.9325

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210684-00 - 2010/01 217.93

The Edgewater at Waterman Village

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
300 Brookfield Ave. Mount Dora FL 32757 County: Lake [35] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/19/1993 Acquired Date: 4/19/1993 Entered Medicaid 5/3/1993 Med # Active Date: 5/3/1993 Previous Med #	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,961 Medicare: 15,149 Medicaid: 16,460	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.22690% Occupancy: 95.53962% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.18594% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	867,126	1,481,300	1,168,589	331,834	0	3,848,849
1a	Audit Adjustments						
2	Cost Per Diem	52.6808	89.9939	70.9957	20.1600		233.8304
3	Cost Per Diem Inflated	52.2560	95.2939	70.4232			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.2560	95.2939	70.4232	20.1600		238.1331
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	64.8078		70.7492			
7	Provider Target Rate	65.7537		71.7818			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	13.6500		204.1397
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	52.4914	13.6500		204.1397
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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217.93

Florida Agency For Health Care Administration
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The Edgewater at Waterman Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/3/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	8,858,400.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,289,023	7.9119
Indexed Asset Value	5,361,279	< 60% of Base:	False	20% ROE(2):	1,072,256	1.0540
FRVS Base Asset:	3,861,960	Interest Rate:	4.0000 %	Insurance Cost(3):	95,300	2.2712
Occup Adj Factor:	0.9000	Chase Rate:	9.0000 %	Taxes Cost(3):	29,908	0.7128
ROE Factor	0.038750	Amortization Rate:	4.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	224,858	0.0000
		Yearly Payment:	311,888	Total FRVS PD:		11.9499

(1) 80% Capital (\$4,289,023) amortized at 4.0000% for 20 years Principal & Interest of \$311,888 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9119

(2) 20% ROE (\$1,072,256) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0540

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	13.6500	11.9499	0.1062	11.8437
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.1533
Supplemental Rate Add-on				\$7.1400
Totals	204.1397	202.4396	1.7998	217.9331

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 210781-00 - 2010/01

217.39

Brighton Gardens of Port St. Lucie

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1699 E. Lyngate Drive Port St. Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 10/13/1993 Acquired Date: 10/13/1993 Entered Medicaid 10/18/1993 Med # Active Date: 10/18/1993 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 30 Maximum: 10,980 Max Annualized: 10,950 Total Patient: 9,958 Medicare: 3,942 Medicaid: 4,201	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 42.18719% Occupancy: 90.69217% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.18947% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	214,713	339,073	249,976	125,190	0	928,952
1a	Audit Adjustments						
2	Cost Per Diem	51.1100	80.7124	59.5039	29.8000		221.1263
3	Cost Per Diem Inflated	49.6114	84.7211	57.7592			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.6114	84.7211	57.7592	29.8000		221.8917
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	61.3705		59.2388			
7	Provider Target Rate	62.2662		60.1034			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.6114	84.7211	57.7592	13.6500		205.7417
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.6114	84.7211	57.7592	13.6500		205.7417
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 210781-00 - 2010/01

217.39

Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

Brighton Gardens of Port St. Lucie

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/18/1993	Mortgage Information		Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 1,968,820.00		Total Amount	Per Diem
RS to Start Calcs: 1993/07	Type: Fixed [2]		80% Capital(1): 1,106,051	12.5538
Indexed Asset Value 1,382,564	< 60% of Base: False		20% ROE(2): 276,513	1.0199
FRVS Base Asset: 982,590	Interest Rate: 10.0000 %		Insurance Cost(3): 9,029	0.9067
Occup Adj Factor: 0.9000	Chase Rate: 6.5000 %		Taxes Cost(3): 20,981	2.1069
ROE Factor 0.036350	Amortization Rate: 9.5000 %		Home Office(3): 34,444	3.4589
	Interest Only: False		Replacement(3&4): 116,399	0.0000
	Yearly Payment: 123,718		Total FRVS PD:	20.0462

(1) 80% Capital (\$1,106,051) amortized at 9.5000% for 20 years Principal & Interest of \$123,718 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$12.5538

(2) 20% ROE (\$276,513) times the ROE factor (0.036350) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$1.0199

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 32,753
Comparison Date: 1/1/1993	Current RS PBS: 48,357
Comparison Bed 30	Effective PBS Limitation 982,590

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.6114	49.6114	0.4411	49.1703
Direct Care	84.7211	84.7211	0.7532	83.9679
Indirect Care	57.7592	57.7592	0.5135	57.2457
Property	13.6500	20.0462	0.1782	19.8680
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	205.7417	212.1379	1.8860	217.3919

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210889-00 - 2010/01

217.07

Emory L. Bennett State Veteran's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1920 Mason Avenue Daytona Beach FL 32117 County: Volusia[64] Region: North [1] Area: 4 Control Government Non-Prof Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/27/1993 Acquired Date: 12/27/1993 Entered Medicaid 1/19/1994 Med # Active Date: 1/19/1994 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 31,833 Medicare: 3,074 Medicaid: 11,682	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 36.69777% Occupancy: 72.47951% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 89.65976% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	803,786	1,302,131	612,849	121,493	0	2,840,259
1a	Audit Adjustments						
2	Cost Per Diem	68.8055	111.4647	52.4610	10.4000		243.1312
3	Cost Per Diem Inflated	70.1409	118.8650	53.4792			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	70.1409	118.8650	53.4792	10.4000		252.8851
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	67.9099		53.9012			
7	Provider Target Rate	68.9010		54.6879			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	10.4000		200.8897
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	52.4914	10.4000		200.8897
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210889-00 - 2010/01

217.07

Emory L. Bennett State Veteran's Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/19/1994 Year of Phase-In/ Full: RS to Start Calcs: 1993/07 Indexed Asset Value 4,847,615 FRVS Base Asset: 3,930,360 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,878,092	5.8313
	< 60% of Base:	True	20% ROE(2):	969,523	1.0094
	Interest Rate:	6.0000 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	6.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	6.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	428,330	0.0000
Yearly Payment:	229,869	Total FRVS PD:		6.8407	

(1) 80% Capital (\$3,878,092) amortized at 6.0000% for 20 years Interest of \$229,869 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8313

(2) 20% ROE (\$969,523) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0094

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,753
Comparison Date: 1/1/1993	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,930,360

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	10.4000	6.8407	0.0608	6.7799
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3556
Supplemental Rate Add-on				\$7.1400
Totals	200.8897	197.3304	1.7544	217.0716

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210943-00 - 2010/01

224.46

Stratford Court at Palm Harbor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
45 Katherine Blvd Palm Harbor FL 34684 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/15/1992 Acquired Date: 1/15/1992 Entered Medicaid 2/12/1992 Med # Active Date: 10/8/1993 Previous Med # 204374	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,785 Medicare: 5,414 Medicaid: 5,320	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 26.88906% Occupancy: 90.09563% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.45153% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	240,891	457,088	312,238	76,608	0	1,086,825
1a	Audit Adjustments						
2	Cost Per Diem	45.2803	85.9188	58.6914	14.4000		204.2905
3	Cost Per Diem Inflated	43.9526	90.1860	56.9705			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9526	90.1860	56.9705	14.4000		205.5091
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.2429		56.1046			
7	Provider Target Rate	57.0638		56.9234			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.9526	90.1860	56.9234	13.6500		204.7120
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.9526	90.1860	56.9234	13.6500		204.7120
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210943-00 - 2010/01

224.46

Stratford Court at Palm Harbor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/12/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/01 Indexed Asset Value 2,345,711 FRVS Base Asset: 1,859,160 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 4,493,048.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 10.2000 % Chase Rate: 6.5000 % Amortization Rate: 9.5000 % Interest Only: False Yearly Payment: 209,905	Total Amount	Per Diem		
	80% Capital(1):	1,876,569	10.6497		
	20% ROE(2):	469,142	0.8652		
	Insurance Cost(3):	12,653	0.6395		
	Taxes Cost(3):	19,780	0.9997		
	Home Office(3):	67,355	3.4043		
	Replacement(3&4):	737,572	0.0000		
	Total FRVS PD:		16.5584		

(1) 80% Capital (\$1,876,569) amortized at 9.5000% for 20 years Principal & Interest of \$209,905 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.6497

(2) 20% ROE (\$469,142) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8652

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,986
Comparison Date: 7/1/1991	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,859,160

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.9526	43.9526	0.3908	43.5618
Direct Care	90.1860	90.1860	0.8018	89.3842
Indirect Care	56.9234	56.9234	0.5061	56.4173
Property	13.6500	16.5584	0.1472	16.4112
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5418
Supplemental Rate Add-on				\$7.1400
Totals	204.7120	207.6204	1.8459	224.4563

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210951-00 - 2010/01
185.91

Sabal Palms Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
499 Alternate Keene Road Largo FL 33771-1652 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/18/1990 Acquired Date: 4/15/1990 Entered Medicaid 5/18/1990 Med # Active Date: 1/7/1994 Previous Med # 202134	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 244 Maximum: 89,060 Max Annualized: 89,060 Total Patient: 83,981 Medicare: 10,486 Medicaid: 57,260	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.18209% Occupancy: 94.29711% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.64890% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,004,204	4,395,464	2,449,392	1,423,484	0	10,272,544
1a	Audit Adjustments						
2	Cost Per Diem	35.0018	76.7633	42.7767	24.8600		179.4018
3	Cost Per Diem Inflated	35.1749	79.0828	42.9883			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.1749	79.0828	42.9883	24.8600		182.1060
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.3619		46.3221			
7	Provider Target Rate	38.9218		46.9982			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.1749	79.0828	42.9883	13.6500		170.8960
12/13	Medicaid Adjustment Rate		1.6176	0.8793			
14	Prospective Per Diem 11	35.1749	80.7004	43.8676	13.6500		173.3929
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 210951-00 - 2010/01

185.91

Sabal Palms Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/18/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 10,852,098 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,500,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	8,681,678	12.8893
	< 60% of Base:	False	20% ROE(2):	2,170,420	0.8576
	Interest Rate:	10.4000 %	Insurance Cost(3):	128,949	1.5355
	Chase Rate:	7.9800 %	Taxes Cost(3):	189,757	2.2595
	Amortization Rate:	10.4000 %	Home Office(3):	53,458	0.6365
	Interest Only:	False	Replacement(3&4):	283,066	0.0000
Yearly Payment:	1,033,125	Total FRVS PD:	18.1784		

(1) 80% Capital (\$8,681,678) amortized at 10.4000% for 20 years Principal & Interest of \$1,033,125 divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$12.8893

(2) 20% ROE (\$2,170,420) times the ROE factor (0.031670) divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$0.8576

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.1749	35.1749	0.3127	34.8622
Direct Care	80.7004	80.7004	0.7175	79.9829
Indirect Care	43.8676	43.8676	0.3900	43.4776
Property	13.6500	18.1784	0.1616	18.0168
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.4329
Supplemental Rate Add-on				\$7.1400
Totals	173.3929	177.9213	1.5818	185.9124

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211010-00 - 2010/01

230.54

Stratford Court at Boca Pointe

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6343 Via Sonrisa Del Sur Boca Raton FL 33433 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/17/1994 Acquired Date: 3/17/1994 Entered Medicaid 3/17/1994 Med # Active Date: 3/17/1994 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,721 Medicare: 8,785 Medicaid: 5,373	Superior: 0 Standard: 148 Conditional: 33 Total: 181
	Medicaid Utilization 27.24507% Occupancy: 89.80419% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.09101% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	282,460	452,962	315,891	102,517	0	1,153,830
1a	Audit Adjustments						
2	Cost Per Diem	52.5703	84.3034	58.7923	19.0800		214.7460
3	Cost Per Diem Inflated	51.0289	88.4904	57.0685			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.0289	88.4904	57.0685	19.0800		215.6678
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	67.3134		68.2445			
7	Provider Target Rate	68.2958		69.2405			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	51.0289	88.4904	57.0685	13.6500		210.2378
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	51.0289	88.4904	57.0685	13.6500		210.2378
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211010-00 - 2010/01
230.54

Stratford Court at Boca Pointe

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/17/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 2,655,202 FRVS Base Asset: 1,995,300 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,217,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,124,162	12.0548
	< 60% of Base:	False	20% ROE(2):	531,040	0.9794
	Interest Rate:	10.0000 %	Insurance Cost(3):	19,931	1.0106
	Chase Rate:	6.5000 %	Taxes Cost(3):	38,608	1.9577
	Amortization Rate:	9.5000 %	Home Office(3):	77,341	3.9218
	Interest Only:	False	Replacement(3&4):	110,291	0.0000
Yearly Payment:	237,600	Total FRVS PD:	19.9243		

(1) 80% Capital (\$2,124,162) amortized at 9.5000% for 20 years Principal & Interest of \$237,600 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.0548

(2) 20% ROE (\$531,040) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9794

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,255
Comparison Date: 7/1/1993	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,995,300

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	51.0289	51.0289	0.4537	50.5752
Direct Care	88.4904	88.4904	0.7867	87.7037
Indirect Care	57.0685	57.0685	0.5074	56.5611
Property	13.6500	19.9243	0.1771	19.7472
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$8.8116
Supplemental Rate Add-on				\$7.1400
Totals	210.2378	216.5121	1.9249	230.5388

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211052-00 - 2010/01

231.42

W. FRANK WELLS NURSING FACILITY

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
159 NORTH THIRD STREE Macleenny FL 32063 County: Baker [2] Region: North [1] Area: 4 Control Government Non-Prof Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 10/1/1993 Previous Med # 200042	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 68 Maximum: 24,888 Max Annualized: 24,820 Total Patient: 15,383 Medicare: 1,323 Medicaid: 12,382	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 80.49145% Occupancy: 61.80890% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 76.45983% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,113,266	1,449,905	1,014,065	273,147	0	3,850,383
1a	Audit Adjustments						
2	Cost Per Diem	89.9100	117.0978	81.8983	22.0600		310.9661
3	Cost Per Diem Inflated	89.1849	123.9940	81.2378			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	89.1849	123.9940	81.2378	22.0600		316.4767
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	66.2497		67.2431			
7	Provider Target Rate	67.2166		68.2245			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	92.3475	57.3078	13.6500		210.8210
12/13	Medicaid Adjustment Rate		3.1678	1.9658			
14	Prospective Per Diem 11	47.5157	95.5153	59.2736	13.6500		215.9546
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 211052-00 - 2010/01
231.42

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

W. FRANK WELLS NURSING FACILITY

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985	Mortgage Information		Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 0.00	Total Amount		Per Diem
RS to Start Calcs: 1971/07	Type: None [1]	80% Capital(1): 1,556,534	8.6633	
Indexed Asset Value 1,945,667	< 60% of Base: True	20% ROE(2): 389,133	0.6750	
FRVS Base Asset: 965,194	Interest Rate: 12.5000 %	Insurance Cost(3): 0	0.0000	
Occup Adj Factor: 0.9000	Chase Rate: 12.5000 %	Taxes Cost(3): 0	0.0000	
ROE Factor 0.038750	Amortization Rate: 12.5000 %	Home Office(3): 0	0.0000	
	Interest Only: True	Replacement(3&4): 0	0.0000	
	Yearly Payment: 193,520	Total FRVS PD:	9.3383	

(1) 80% Capital (\$1,556,534) amortized at 12.5000% for 20 years Interest of \$193,520 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$8.6633

(2) 20% ROE (\$389,133) times the ROE factor (0.038750) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.6750

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 68	Effective PBS Limitation 1,938,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5157	47.5157	0.4224	47.0933
Direct Care	95.5153	95.5153	0.8492	94.6661
Indirect Care	59.2736	59.2736	0.5270	58.7466
Property	13.6500	9.3383	0.0830	9.2553
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5234
Supplemental Rate Add-on				\$7.1400
Totals	215.9546	211.6429	1.8816	231.4247

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 211281-00 - 2010/01

184.68

Huntington Place Rehab and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1775 Huntington Lane Rockledge FL 32955 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1972 Acquired Date: 1/1/1972 Entered Medicaid 1/1/1972 Med # Active Date: 10/1/1994 Previous Med # 203742	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 100 Maximum: 36,600 Max Annualized: 36,500 Total Patient: 34,063 Medicare: 6,910 Medicaid: 17,784	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.20914% Occupancy: 93.06831% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.12884% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	705,085	1,341,138	633,326	469,853	0	3,149,402
1a	Audit Adjustments						
2	Cost Per Diem	39.6472	75.4126	35.6121	26.4200		177.0919
3	Cost Per Diem Inflated	40.0503	80.2304	35.9742			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.0503	80.2304	35.9742	26.4200		182.6749
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		51.8133			
7	Provider Target Rate	44.3079		52.5695			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.0503	80.2304	35.9742	13.6500		169.9049
12/13	Medicaid Adjustment Rate		0.1994	0.0894			
14	Prospective Per Diem 11	40.0503	80.4298	36.0636	13.6500		170.1937
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211281-00 - 2010/01
184.68

Huntington Place Rehab and Nursing Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/01 Indexed Asset Value 2,223,755 FRVS Base Asset: 1,346,503 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,779,004	6.4619
	< 60% of Base:	False	20% ROE(2):	444,751	0.5429
	Interest Rate:	10.4400 %	Insurance Cost(3):	8,552	0.2511
	Chase Rate:	7.7500 %	Taxes Cost(3):	64,134	1.8828
	Amortization Rate:	10.4400 %	Home Office(3):	22,915	0.6727
	Interest Only:	False	Replacement(3&4):	18,228	0.0000
Yearly Payment:	212,275	Total FRVS PD:		9.8114	

- (1) 80% Capital (\$1,779,004) amortized at 10.4400% for 20 years Principal & Interest of \$212,275 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.4619
- (2) 20% ROE (\$444,751) times the ROE factor (0.040100) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.5429
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	40.0503	40.0503	0.3561	39.6942	
Direct Care	80.4298	80.4298	0.7151	79.7147	
Indirect Care	36.0636	36.0636	0.3206	35.7430	
Property	13.6500	9.8114	0.0872	9.7242	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.6666	
Supplemental Rate Add-on				\$7.1400	
Totals	170.1937	166.3551	1.4790	184.6827	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 211435-00 - 2010/01
183.63

Hardee Manor Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
401 ORANGE DRIVE Wauchula FL 33873 County: Hardee [25] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 9/1/1980 Acquired Date: 9/1/1980 Entered Medicaid 10/1/1980 Med # Active Date: 4/1/1982 Previous Med # 206636	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 79 Maximum: 28,914 Max Annualized: 28,835 Total Patient: 25,010 Medicare: 4,005 Medicaid: 17,826	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.27549% Occupancy: 86.49789% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.00099% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	705,169	1,280,723	573,520	424,259	0	2,983,671
1a	Audit Adjustments						
2	Cost Per Diem	39.5585	71.8458	32.1732	23.8000		167.3775
3	Cost Per Diem Inflated	39.9607	76.4357	32.5003			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.9607	76.4357	32.5003	23.8000		172.6967
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9607	76.4357	32.5003	13.6500		162.5467
12/13	Medicaid Adjustment Rate		1.8295	0.7779			
14	Prospective Per Diem 11	39.9607	78.2652	33.2782	13.6500		165.1541
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 211435-00 - 2010/01

183.63

Hardee Manor Health Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 2,375,996 FRVS Base Asset: 893,513 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	926,800.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,900,797	8.7751
	< 60% of Base:	False	20% ROE(2):	475,199	0.7343
	Interest Rate:	10.5000 %	Insurance Cost(3):	34,544	1.3812
	Chase Rate:	9.0000 %	Taxes Cost(3):	35,150	1.4054
	Amortization Rate:	10.5000 %	Home Office(3):	20,202	0.8078
	Interest Only:	False	Replacement(3&4):	113,702	0.0000
Yearly Payment:	227,726	Total FRVS PD:		13.1038	

(1) 80% Capital (\$1,900,797) amortized at 10.5000% for 20 years Principal & Interest of \$227,726 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$8.7751

(2) 20% ROE (\$475,199) times the ROE factor (0.040100) divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$0.7343

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9607	39.9607	0.3553	39.6054
Direct Care	78.2652	78.2652	0.6958	77.5694
Indirect Care	33.2782	33.2782	0.2959	32.9823
Property	13.6500	13.1038	0.1165	12.9873
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3454
Supplemental Rate Add-on				\$7.1400
Totals	165.1541	164.6079	1.4635	183.6298

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 211516-00 - 2010/01

200.73

LAUREL POINTE HEALTH AND REHABILITA

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
703 South 26th Street Ft. Pierce FL 34947 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1980 Acquired Date: 12/1/1980 Entered Medicaid 12/1/1980 Med # Active Date: 12/20/1993 Previous Med # 209121	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 107 Maximum: 39,162 Max Annualized: 39,055 Total Patient: 31,904 Medicare: 5,417 Medicaid: 22,263	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.78122% Occupancy: 81.46673% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.77727% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	789,579	1,879,692	973,521	359,770	0	4,002,562
1a	Audit Adjustments						
2	Cost Per Diem	35.4660	84.4312	43.7282	16.1600		179.7854
3	Cost Per Diem Inflated	35.5018	89.6141	43.7724			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.5018	89.6141	43.7724	16.1600		185.0483
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.5018	89.6141	43.7724	13.6500		182.5383
12/13	Medicaid Adjustment Rate		1.9943	0.9741			
14	Prospective Per Diem 11	35.5018	91.6084	44.7465	13.6500		185.5067
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 211516-00 - 2010/01

200.73

LAUREL POINTE HEALTH AND REHABILITA

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 2,734,178 FRVS Base Asset: 1,564,975 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,382,588.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,187,342	6.2899
	< 60% of Base:	False	20% ROE(2):	546,836	0.6127
	Interest Rate:	8.0940 %	Insurance Cost(3):	29,706	0.9311
	Chase Rate:	6.0000 %	Taxes Cost(3):	59,533	1.8660
	Amortization Rate:	8.0940 %	Home Office(3):	14,626	0.4584
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	221,088	Total FRVS PD:	10.1581		

(1) 80% Capital (\$2,187,342) amortized at 8.0940% for 20 years Principal & Interest of \$221,088 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$6.2899

(2) 20% ROE (\$546,836) times the ROE factor (0.039380) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.6127

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 107	Effective PBS Limitation	3,049,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.5018	35.5018	0.3156	35.1862
Direct Care	91.6084	91.6084	0.8144	90.7940
Indirect Care	44.7465	44.7465	0.3978	44.3487
Property	13.6500	10.1581	0.0903	10.0678
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1920
Supplemental Rate Add-on				\$7.1400
Totals	185.5067	182.0148	1.6181	200.7287

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211532-00 - 2010/01

192.15

Life Care Center of Citrus County

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3325 Jerwayne Lane Lecanto FL 34461 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/15/1994 Acquired Date: 11/15/1994 Entered Medicaid 11/15/1994 Med # Active Date: 11/15/1994 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,154 Medicare: 21,157 Medicaid: 10,806	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 29.08435% Occupancy: 84.82648% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.93340% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	431,484	853,516	531,916	228,439	0	2,045,355
1a	Audit Adjustments						
2	Cost Per Diem	39.9300	78.9854	49.2241	21.1400		189.2795
3	Cost Per Diem Inflated	40.2654	81.2180	49.6375			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.2654	81.2180	49.6375	21.1400		192.2609
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.3783		43.6423			
7	Provider Target Rate	45.0260		44.2793			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.2654	81.2180	44.2793	13.6500		179.4127
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.2654	81.2180	44.2793	13.6500		179.4127
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211532-00 - 2010/01

192.15

Life Care Center of Citrus County

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/15/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/07 Indexed Asset Value 5,516,198 FRVS Base Asset: 3,754,020 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 4,800,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 8.1315 % Chase Rate: 3.2500 % Amortization Rate: 5.2500 % Interest Only: False Yearly Payment: 356,838	Total Amount	Per Diem	
	80% Capital(1):	4,412,958	9.0522	
	20% ROE(2):	1,103,240	0.8718	
	Insurance Cost(3):	18,306	0.4927	
	Taxes Cost(3):	95,930	2.5820	
	Home Office(3):	37,232	1.0021	
	Replacement(3&4):	18,507	0.0000	
	Total FRVS PD:		14.0008	

(1) 80% Capital (\$4,412,958) amortized at 5.2500% for 20 years Principal & Interest of \$356,838 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0522

(2) 20% ROE (\$1,103,240) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8718

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 111	Effective PBS Limitation	3,754,020

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.2654	40.2654	0.3580	39.9074
Direct Care	81.2180	81.2180	0.7221	80.4959
Indirect Care	44.2793	44.2793	0.3937	43.8856
Property	13.6500	14.0008	0.1245	13.8763
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$6.8416
Supplemental Rate Add-on				\$7.1400
Totals	179.4127	179.7635	1.5983	192.1468

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211621-00 - 2010/01

209.47

Delta Health Care Center - Destin

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
138 Sandestin Lane Destin FL 32550 County: Walton[66] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/24/1988 Acquired Date: 2/24/1988 Entered Medicaid 2/24/1988 Med # Active Date: 2/2/1995 Previous Med # 210145	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 97 Maximum: 35,502 Max Annualized: 35,405 Total Patient: 30,477 Medicare: 4,676 Medicaid: 18,354	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 60.22246% Occupancy: 85.84587% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.19442% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	699,954	1,539,365	897,843	751,596	0	3,888,758
1a	Audit Adjustments						
2	Cost Per Diem	38.1363	83.8708	48.9181	40.9500		211.8752
3	Cost Per Diem Inflated	37.1403	87.7316	47.6405			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.1403	87.7316	47.6405	40.9500		213.4624
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		49.6301			
7	Provider Target Rate	39.9241		50.3544			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1403	87.7316	47.6405	13.6500		186.1624
12/13	Medicaid Adjustment Rate		1.0089	0.5479			
14	Prospective Per Diem 11	37.1403	88.7405	48.1884	13.6500		187.7192
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211621-00 - 2010/01

209.47

Delta Health Care Center - Destin

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 2/24/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 4,508,393 FRVS Base Asset: 1,765,380 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00			
	Type:	Variable [3]	80% Capital(1):	3,606,714	13.5607
	< 60% of Base:	False	20% ROE(2):	901,679	0.9845
	Interest Rate:	11.5000 %	Insurance Cost(3):	34,964	1.1472
	Chase Rate:	8.5000 %	Taxes Cost(3):	22,921	0.7521
	Amortization Rate:	10.5000 %	Home Office(3):	1,763	0.0578
	Interest Only:	False	Replacement(3&4):	37,438	0.0000
Yearly Payment:	432,105	Total FRVS PD:	16.5023		

(1) 80% Capital (\$3,606,714) amortized at 10.5000% for 20 years Principal & Interest of \$432,105 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$13.5607

(2) 20% ROE (\$901,679) times the ROE factor (0.034790) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.9845

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,765,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1403	37.1403	0.3302	36.8101
Direct Care	88.7405	88.7405	0.7889	87.9516
Indirect Care	48.1884	48.1884	0.4284	47.7600
Property	13.6500	16.5023	0.1467	16.3556
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4520
Supplemental Rate Add-on				\$7.1400
Totals	187.7192	190.5715	1.6942	209.4693

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211842-00 - 2010/01
192.04

Rosewood Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3107 North H Street Pensacola FL 32501 County: Escambia[17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 5/1/1995 Previous Med # 210803	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 155 Maximum: 56,575 Max Annualized: 56,575 Total Patient: 54,676 Medicare: 5,514 Medicaid: 39,883	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.94425% Occupancy: 96.64339% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.55135% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,336,293	3,290,960	1,685,438	896,171	0	7,208,862
1a	Audit Adjustments						
2	Cost Per Diem	33.5053	82.5154	42.2596	22.4700		180.7503
3	Cost Per Diem Inflated	33.7867	84.8478	42.6146			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.7867	84.8478	42.6146	22.4700		183.7191
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.7867	84.8478	42.6146	13.6500		174.8991
12/13	Medicaid Adjustment Rate		2.1901	1.1000			
14	Prospective Per Diem 11	33.7867	87.0379	43.7146	13.6500		178.1892
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 211842-00 - 2010/01

192.04

Rosewood Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,200,507 FRVS Base Asset: 1,485,746 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,487,500.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,560,406	5.4292
	< 60% of Base:	False	20% ROE(2):	640,101	0.3916
	Interest Rate:	9.0000 %	Insurance Cost(3):	70,744	1.2939
	Chase Rate:	6.0000 %	Taxes Cost(3):	23,818	0.4356
	Amortization Rate:	9.0000 %	Home Office(3):	2,655	0.0486
	Interest Only:	False	Replacement(3&4):	53,905	0.0000
Yearly Payment:	276,440	Total FRVS PD:		7.5989	

(1) 80% Capital (\$2,560,406) amortized at 9.0000% for 20 years Principal & Interest of \$276,440 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$5.4292

(2) 20% ROE (\$640,101) times the ROE factor (0.031150) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.3916

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 155	Effective PBS Limitation	4,417,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.7867	33.7867	0.3004	33.4863
Direct Care	87.0379	87.0379	0.7738	86.2641
Indirect Care	43.7146	43.7146	0.3886	43.3260
Property	13.6500	7.5989	0.0676	7.5313
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2875
Supplemental Rate Add-on				\$7.1400
Totals	178.1892	172.1381	1.5304	192.0352

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211885-00 - 2010/01

201.78

Plaza West

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
912 American Eagle Blvd Sun City Center FL 33573 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/10/1994 Acquired Date: 6/10/1994 Entered Medicaid 6/10/1994 Med # Active Date: 6/10/1994 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 113 Maximum: 41,358 Max Annualized: 41,245 Total Patient: 38,934 Medicare: 13,404 Medicaid: 10,304	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 26.46530% Occupancy: 94.13898% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.45330% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	480,226	836,642	532,370	834,109	0	2,683,347
1a	Audit Adjustments						
2	Cost Per Diem	46.6058	81.1958	51.6663	80.9500		260.4179
3	Cost Per Diem Inflated	45.2393	85.2285	50.1514			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.2393	85.2285	50.1514	80.9500		261.5692
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.0415		50.6358			
7	Provider Target Rate	44.6843		51.3748			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.6843	85.2285	50.1514	13.6500		193.7142
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.6843	85.2285	50.1514	13.6500		193.7142
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 211885-00 - 2010/01

201.78

Plaza West

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/10/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 4,380,258 FRVS Base Asset: 1,396,710 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,755,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,504,206	9.8777
	< 60% of Base:	False	20% ROE(2):	876,052	0.8579
	Interest Rate:	8.5654 %	Insurance Cost(3):	24,755	0.6358
	Chase Rate:	8.8462 %	Taxes Cost(3):	41,439	1.0643
	Amortization Rate:	8.5654 %	Home Office(3):	151,201	3.8835
	Interest Only:	False	Replacement(3&4):	4,629	0.0000
Yearly Payment:	366,665	Total FRVS PD:	16.3192		

(1) 80% Capital (\$3,504,206) amortized at 8.5654% for 20 years Principal & Interest of \$366,665 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$9.8777

(2) 20% ROE (\$876,052) times the ROE factor (0.036350) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.8579

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,255
Comparison Date: 7/1/1993	Current RS PBS:	48,357
Comparison Bed 42	Effective PBS Limitation	1,396,710

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.6843	44.6843	0.3973	44.2870
Direct Care	85.2285	85.2285	0.7577	84.4708
Indirect Care	50.1514	50.1514	0.4459	49.7055
Property	13.6500	16.3192	0.1451	16.1741
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	193.7142	196.3834	1.7460	201.7774

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211923-00 - 2010/01
194.41

Lake Park of Madison

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
259 S. W. Captain Brown Rd. Madison FL 32340 County: Madison [40] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/25/1995 Acquired Date: 8/25/1995 Entered Medicaid 8/25/1995 Med # Active Date: 8/25/1995 Previous Med #	09/01/2006-08/31/2007 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,494 Medicare: 4,466 Medicaid: 31,221	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.10615% Occupancy: 87.88584% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.71794% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.65419811 Semester Index: 1.77482092 Cost: 1.07291920 Target: 1.01021645 DC FY Index: 1.65265993 DC Sem Index: 1.80700000 DC Inflation: 1.09338889 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,137,317	2,179,126	1,256,188	615,678	0	5,188,309
1a	Audit Adjustments						
2	Cost Per Diem	36.4279	69.7968	40.2354	19.7200		166.1801
3	Cost Per Diem Inflated	39.0842	76.3150	43.1693			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.0842	76.3150	43.1693	19.7200		178.2885
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.7323		42.4739			
7	Provider Target Rate	36.2538		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.2538	76.3150	43.0938	13.6500		169.3126
12/13	Medicaid Adjustment Rate		2.6706	1.5080			
14	Prospective Per Diem 11	36.2538	78.9856	44.6018	13.6500		173.4912
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 211923-00 - 2010/01

194.41

Lake Park of Madison

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/25/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 4,776,980 FRVS Base Asset: 2,757,416 Occup Adj Factor: 0.9000 ROE Factor 0.047500	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,760,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,821,584	10.5067
	< 60% of Base:	False	20% ROE(2):	955,396	1.1512
	Interest Rate:	9.0532 %	Insurance Cost(3):	86,567	2.2488
	Chase Rate:	7.6489 %	Taxes Cost(3):	39,769	1.0331
	Amortization Rate:	9.0532 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	11,170	0.0000
Yearly Payment:	414,176	Total FRVS PD:	14.9398		

(1) 80% Capital (\$3,821,584) amortized at 9.0532% for 20 years Principal & Interest of \$414,176 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5067

(2) 20% ROE (\$955,396) times the ROE factor (0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1512

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,904
Comparison Date: 1/1/1995	Current RS PBS:	48,357
Comparison Bed 79	Effective PBS Limitation	2,757,416

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.2538	36.2538	0.3223	35.9315
Direct Care	78.9856	78.9856	0.7022	78.2834
Indirect Care	44.6018	44.6018	0.3965	44.2053
Property	13.6500	14.9398	0.1328	14.8070
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0465
Supplemental Rate Add-on				\$7.1400
Totals	173.4912	174.7810	1.5538	194.4137

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212032-00 - 2010/01

242.07

E.J. Healey Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1200 45th Street West Palm Beach FL 33401 County: Palm Beach [50] Region: South [2] Area: 9 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 10/1/1995 Previous Med # 201812	10/01/2007-09/30/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 198 Maximum: 72,468 Max Annualized: 72,270 Total Patient: 41,004 Medicare: 811 Medicaid: 26,337	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.23032% Occupancy: 56.58222% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 69.99424% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,686,901	3,660,253	3,138,662	219,387	0	9,705,203
1a	Audit Adjustments						
2	Cost Per Diem	102.0200	138.9776	119.1731	8.3300		368.5007
3	Cost Per Diem Inflated	101.1973	147.1623	118.2120			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	101.1973	147.1623	118.2120	8.3300		374.9016
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	88.9949		91.5546			
7	Provider Target Rate	90.2938		92.8908			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	8.3300		210.4279
12/13	Medicaid Adjustment Rate		1.5558	0.8921			
14	Prospective Per Diem 11	49.1888	98.7386	56.6184	8.3300		212.8758
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212032-00 - 2010/01

242.07

E.J. Healey Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 9,392,082 FRVS Base Asset: 5,586,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	7,513,666	14.3621
	< 60% of Base:	True	20% ROE(2):	1,878,416	1.1191
	Interest Rate:	12.5000 %	Insurance Cost(3):	52,938	1.2910
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	198,400	0.0000
Yearly Payment:	934,155	Total FRVS PD:	16.7722		

(1) 80% Capital (\$7,513,666) amortized at 12.5000% for 20 years Interest of \$934,155 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$14.3621

(2) 20% ROE (\$1,878,416) times the ROE factor (0.038750) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$1.1191

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 196	Effective PBS Limitation	5,586,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	98.7386	98.7386	0.8778	97.8608
Indirect Care	56.6184	56.6184	0.5034	56.1150
Property	8.3300	16.7722	0.1491	16.6231
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.5757
Supplemental Rate Add-on				\$7.1400
Totals	212.8758	221.3180	1.9676	242.0661

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212083-00 - 2010/01

195.90

Westminster Woods on Julington Creek

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
25 William Bartram Scenic Hi Jacksonville FL 32259 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 12/12/1970 Acquired Date: 1/1/1996 Entered Medicaid 1/1/1996 Med # Active Date: 1/1/1996 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,317 Medicare: 2,948 Medicaid: 7,880	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 38.78525% Occupancy: 92.77169% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.76191% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	361,890	627,679	520,310	139,870	0	1,649,749
1a	Audit Adjustments						
2	Cost Per Diem	45.9251	79.6547	66.0292	17.7500		209.3590
3	Cost Per Diem Inflated	45.0213	82.7456	64.7298			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.0213	82.7456	64.7298	17.7500		210.2467
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.4761		73.5014			
7	Provider Target Rate	52.2274		74.5741			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.0213	82.7456	57.3078	13.6500		198.7247
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.0213	82.7456	57.3078	13.6500		198.7247
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 212083-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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195.90

Westminster Woods on Julington Creek

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1996/01	Type:	None [1]	80% Capital(1):	585,470	2.5022
Indexed Asset Value	731,837	< 60% of Base:	True	20% ROE(2):	146,367	0.2506
FRVS Base Asset:	584,877	Interest Rate:	8.5000 %	Insurance Cost(3):	36,093	1.7765
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.033750	Amortization Rate:	8.5000 %	Home Office(3):	17,329	0.8529
		Interest Only:	True	Replacement(3&4):	52,432	0.0000
		Yearly Payment:	49,318	Total FRVS PD:		5.3822

- (1) 80% Capital (\$585,470) amortized at 8.5000% for 20 years Interest of \$49,318 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$2.5022
- (2) 20% ROE (\$146,367) times the ROE factor (0.033750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.2506
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 57	Effective PBS Limitation	584,877

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.0213	45.0213	0.4003	44.6210
Direct Care	82.7456	82.7456	0.7356	82.0100
Indirect Care	57.3078	57.3078	0.5095	56.7983
Property	13.6500	5.3822	0.0479	5.3343
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	198.7247	190.4569	1.6933	195.9036

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212121-00 - 2010/01

192.41

Homestead Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1330 NW First Avenue Homestead FL 33030 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 12/1/1995 Previous Med # 201464	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 64 Maximum: 23,360 Max Annualized: 23,360 Total Patient: 22,415 Medicare: 3,077 Medicaid: 15,503	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 69.16351% Occupancy: 95.95462% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.69931% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	698,638	971,324	722,337	271,458	6,989	2,670,746
1a	Audit Adjustments						
2	Cost Per Diem	45.0647	62.6539	46.5934	17.5100	0.4508	172.2728
3	Cost Per Diem Inflated	45.5994	64.3029	47.1462			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.5994	64.3029	47.1462	17.5100	0.4508	175.0093
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.5994	64.3029	47.1462	13.6500	0.4508	171.1493
12/13	Medicaid Adjustment Rate		1.3863	1.0164			
14	Prospective Per Diem 11	45.5994	65.6892	48.1626	13.6500	0.4508	173.5520
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212121-00 - 2010/01

192.41

Homestead Manor

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1983/01	Amount: 5,230,000.00	80% Capital(1): 1,848,836	9.2919
Indexed Asset Value 2,311,045	Type: Fixed [2]	20% ROE(2): 462,209	0.6734
FRVS Base Asset: 1,361,312	< 60% of Base: False	Insurance Cost(3): 34,544	1.5411
Occup Adj Factor: 0.9000	Interest Rate: 8.7000 %	Taxes Cost(3): 0	0.0000
ROE Factor 0.030630	Chase Rate: 8.7500 %	Home Office(3): 0	0.0000
	Amortization Rate: 8.7000 %	Replacement(3&4): 42,922	0.0000
	Interest Only: False	Total FRVS PD:	11.5064
	Yearly Payment: 195,353		

(1) 80% Capital (\$1,848,836) amortized at 8.7000% for 20 years Principal & Interest of \$195,353 divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$9.2919

(2) 20% ROE (\$462,209) times the ROE factor (0.030630) divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$0.6734

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 54	Effective PBS Limitation 1,539,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.5994	45.5994	0.4054	45.1940
Direct Care	65.6892	65.6892	0.5840	65.1052
Indirect Care	48.1626	48.1626	0.4282	47.7344
Property	13.6500	11.5064	0.1214	13.5286
ROE	0.4508	0.4917	0.0040	0.4468
ROE Adjustment	-0.4508	-0.4917	-0.0040	-0.4468
Quality Assess-Medicaid Share				\$13.7087
Supplemental Rate Add-on				\$7.1400
Totals	173.1012	170.9576	1.5390	192.4109

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212164-00 - 2010/01

200.94

Ybor City Healthcare and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
1709 Taliaferro Ave. Tampa FL 33602 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 3/1/1996 Previous Med # 200999	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 82.41415% Occupancy: 93.14383% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.22226% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 80 Maximum: 29,200 Max Annualized: 29,200 Total Patient: 27,198 Medicare: 1,489 Medicaid: 22,415	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.76003783		
			Semester Index: 1.77482092		
			Cost: 1.00839930		
			Target: 1.01021645		
			DC FY Index: 1.75732702		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.02826621		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	847,341	1,795,634	964,878	222,357	0	3,830,210
1a	Audit Adjustments						
2	Cost Per Diem	37.8024	80.1086	43.0461	9.9200		170.8771
3	Cost Per Diem Inflated	38.1199	82.3730	43.4077			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.1199	82.3730	43.4077	9.9200		173.8206
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.1199	82.3730	43.4077	9.9200		173.8206
12/13	Medicaid Adjustment Rate		3.0038	1.5829			
14	Prospective Per Diem 11	38.1199	85.3768	44.9906	9.9200		178.4073
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 212164-00 - 2010/01

Florida Agency For Health Care Administration
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200.94

Ybor City Healthcare and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,532,029 FRVS Base Asset: 924,242 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	235,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,025,623	9.5830
	< 60% of Base:	True	20% ROE(2):	506,406	0.6002
	Interest Rate:	13.0000 %	Insurance Cost(3):	27,807	1.0224
	Chase Rate:	12.5000 %	Taxes Cost(3):	14,611	0.5372
	Amortization Rate:	12.5000 %	Home Office(3):	4,214	0.1549
	Interest Only:	True	Replacement(3&4):	4,831	0.0000
Yearly Payment:	251,840	Total FRVS PD:	11.8977		

(1) 80% Capital (\$2,025,623) amortized at 12.5000% for 20 years Interest of \$251,840 divided by annual available days (29,200) divided by Occup. Adj. (0.9000) = \$9.5830

(2) 20% ROE (\$506,406) times the ROE factor (0.031150) divided by annual available days (29,200) divided by Occup. Adj. (0.9000) = \$0.6002

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 80	Effective PBS Limitation	2,280,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.1199	38.1199	0.3389	37.7810
Direct Care	85.3768	85.3768	0.7590	84.6178
Indirect Care	44.9906	44.9906	0.4000	44.5906
Property	9.9200	11.8977	0.1058	11.7919
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.0201
Supplemental Rate Add-on				\$7.1400
Totals	178.4073	180.3850	1.6037	200.9414

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212393-00 - 2010/01

199.58

The Fountains Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3800 North Federal Hwy. Boca Raton FL 33431 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/1996 Previous Med # 201758	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 51 Maximum: 18,666 Max Annualized: 18,615 Total Patient: 16,146 Medicare: 1,059 Medicaid: 9,573	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.29023% Occupancy: 86.49952% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.00301% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	477,785	665,363	444,432	104,920	0	1,692,500
1a	Audit Adjustments						
2	Cost Per Diem	49.9096	69.5041	46.4256	10.9600		176.7993
3	Cost Per Diem Inflated	48.4462	72.9561	45.0644			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.4462	72.9561	45.0644	10.9600		177.4267
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.5131		54.8686			
7	Provider Target Rate	53.2795		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.4462	72.9561	45.0644	10.9600		177.4267
12/13	Medicaid Adjustment Rate		0.7625	0.4710			
14	Prospective Per Diem 11	48.4462	73.7186	45.5354	10.9600		178.6602
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212393-00 - 2010/01

199.58

The Fountains Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,130,392 FRVS Base Asset: 728,314 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	450,000.00			
	Type:	Fixed [2]	80% Capital(1):	904,314	5.7241
	< 60% of Base:	False	20% ROE(2):	226,078	0.4905
	Interest Rate:	8.7500 %	Insurance Cost(3):	21,629	1.3396
	Chase Rate:	12.5000 %	Taxes Cost(3):	53,051	3.2857
	Amortization Rate:	8.7500 %	Home Office(3):	10,494	0.6499
	Interest Only:	False	Replacement(3&4):	21,323	0.0000
Yearly Payment:	95,898	Total FRVS PD:	11.4898		

(1) 80% Capital (\$904,314) amortized at 8.7500% for 20 years Principal & Interest of \$95,898 divided by annual available days (18,615) divided by Occup. Adj. (0.9000) = \$5.7241

(2) 20% ROE (\$226,078) times the ROE factor (0.036350) divided by annual available days (18,615) divided by Occup. Adj. (0.9000) = \$0.4905

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 51	Effective PBS Limitation	1,453,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.4462	48.4462	0.4307	48.0155
Direct Care	73.7186	73.7186	0.6554	73.0632
Indirect Care	45.5354	45.5354	0.4048	45.1306
Property	10.9600	11.4898	0.1022	11.3876
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8478
Supplemental Rate Add-on				\$7.1400
Totals	178.6602	179.1900	1.5931	199.5847

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212636-00 - 2010/01

166.10

Woodland Terrace

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
120 Chipola Avenue Deland FL 32720 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/27/1996 Acquired Date: 9/27/1996 Entered Medicaid 9/27/1996 Med # Active Date: 9/27/1996 Previous Med # 299594	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 43,258 Medicare: 5,354 Medicaid: 27,568	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.72925% Occupancy: 98.49271% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.83902% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	794,180	1,884,730	864,961	831,175	0	4,375,046
1a	Audit Adjustments						
2	Cost Per Diem	28.8080	68.3666	31.3755	30.1500		158.7001
3	Cost Per Diem Inflated	27.9633	71.7621	30.4555			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	27.9633	71.7621	30.4555	30.1500		160.3309
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.8199		42.4739			
7	Provider Target Rate	37.3573		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	27.9633	71.7621	30.4555	13.6500		143.8309
12/13	Medicaid Adjustment Rate		1.1084	0.4704			
14	Prospective Per Diem 11	27.9633	72.8705	30.9259	13.6500		145.4097
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 212636-00 - 2010/01
166.10

Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
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Rate Semester 01/01/2010 through 06/30/2010

Woodland Terrace

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/27/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 5,146,173 FRVS Base Asset: 4,325,640 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,750,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,116,938	9.9054
	< 60% of Base:	False	20% ROE(2):	1,029,235	0.9491
	Interest Rate:	8.1900 %	Insurance Cost(3):	59,265	1.3700
	Chase Rate:	5.2500 %	Taxes Cost(3):	83,815	1.9376
	Amortization Rate:	7.2500 %	Home Office(3):	18,042	0.4171
	Interest Only:	False	Replacement(3&4):	66,402	0.0000
Yearly Payment:	390,472	Total FRVS PD:	14.5792		

(1) 80% Capital (\$4,116,938) amortized at 7.2500% for 20 years Principal & Interest of \$390,472 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9054

(2) 20% ROE (\$1,029,235) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9491

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,325,640

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	27.9633	27.9633	0.2486	27.7147
Direct Care	72.8705	72.8705	0.6479	72.2226
Indirect Care	30.9259	30.9259	0.2749	30.6510
Property	13.6500	14.5792	0.1296	14.4496
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9233
Supplemental Rate Add-on				\$7.1400
Totals	145.4097	146.3389	1.3010	166.1012

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212709-00 - 2010/01

184.82

Suncoast Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6909 9th Street South St. Petersburg FL 33705-6272 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1968 Acquired Date: 8/23/1996 Entered Medicaid 8/23/1996 Med # Active Date: 8/23/1996 Previous Med #	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,134 Medicare: 6,613 Medicaid: 17,458	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 45.78067% Occupancy: 87.06393% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.70121% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	815,343	1,349,104	1,013,417	230,096	0	3,407,960
1a	Audit Adjustments						
2	Cost Per Diem	46.7031	77.2771	58.0489	13.1800		195.2091
3	Cost Per Diem Inflated	45.7840	80.2758	56.9066			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.7840	80.2758	56.9066	13.1800		196.1464
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2830		50.8332			
7	Provider Target Rate	42.9001		51.5751			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9001	80.2758	51.5751	13.1800		187.9310
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.9001	80.2758	51.5751	13.1800		187.9310
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 212709-00 - 2010/01

184.82

Suncoast Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/23/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 1,514,061 FRVS Base Asset: 1,652,021 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,211,249	2.5115
	< 60% of Base:	True	20% ROE(2):	302,812	0.2593
	Interest Rate:	8.2500 %	Insurance Cost(3):	37,324	0.9788
	Chase Rate:	8.2500 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.2500 %	Home Office(3):	29,514	0.7740
	Interest Only:	True	Replacement(3&4):	1,590,627	0.0000
Yearly Payment:	99,003	Total FRVS PD:		4.5236	

(1) 80% Capital (\$1,211,249) amortized at 8.2500% for 20 years Interest of \$99,003 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.5115

(2) 20% ROE (\$302,812) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.2593

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 161	Effective PBS Limitation	1,652,021

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9001	42.9001	0.3814	42.5187
Direct Care	80.2758	80.2758	0.7137	79.5621
Indirect Care	51.5751	51.5751	0.4585	51.1166
Property	13.1800	4.5236	0.0402	4.4834
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	187.9310	179.2746	1.5938	184.8208

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212733-00 - 2010/01 159.17

Oceanside Extended Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
550 9th Street Miami Beach FL 33139 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1976 Acquired Date: 3/1/1976 Entered Medicaid 3/1/1976 Med # Active Date: 11/1/1996 Previous Med # 209449	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 196 Maximum: 71,736 Max Annualized: 71,540 Total Patient: 71,162 Medicare: 17,874 Medicaid: 52,097	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.20902% Occupancy: 99.19984% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 122.71377% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,388,372	3,576,615	1,556,927	963,795	0	7,485,709
1a	Audit Adjustments						
2	Cost Per Diem	26.6497	68.6530	29.8852	18.5000		143.6879
3	Cost Per Diem Inflated	25.8683	72.0627	29.0089			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	25.8683	72.0627	29.0089	18.5000		145.4399
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	25.8683	72.0627	29.0089	13.6500		140.5899
12/13	Medicaid Adjustment Rate		1.8816	0.7574			
14	Prospective Per Diem 11	25.8683	73.9443	29.7663	13.6500		143.2289
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 212733-00 - 2010/01

159.17

Oceanside Extended Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1976/01 Indexed Asset Value 6,076,166 FRVS Base Asset: 3,339,389 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,150,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,860,933	7.8621
	< 60% of Base:	False	20% ROE(2):	1,215,233	0.6861
	Interest Rate:	8.5000 %	Insurance Cost(3):	149,769	2.1046
	Chase Rate:	9.0000 %	Taxes Cost(3):	73,412	1.0316
	Amortization Rate:	8.5000 %	Home Office(3):	8,882	0.1248
	Interest Only:	False	Replacement(3&4):	53,593	0.0000
Yearly Payment:	506,212	Total FRVS PD:	11.8092		

(1) 80% Capital (\$4,860,933) amortized at 8.5000% for 20 years Principal & Interest of \$506,212 divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$7.8621

(2) 20% ROE (\$1,215,233) times the ROE factor (0.036350) divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$0.6861

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 196	Effective PBS Limitation	5,586,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	25.8683	25.8683	0.2300	25.6383
Direct Care	73.9443	73.9443	0.6574	73.2869
Indirect Care	29.7663	29.7663	0.2646	29.5017
Property	13.6500	11.8092	0.1050	11.7042
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8989
Supplemental Rate Add-on				\$7.1400
Totals	143.2289	141.3881	1.2570	159.1700

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212792-00 - 2010/01 195.58

Florida Lutheran Retirement Church

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
450 NORTH MCDONALD AV DeLand FL 32724 County: Volusia[64] Region: North [1] Area: 4 Control Church Non-Profit [2] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/17/1997 Acquired Date: 1/17/1997 Entered Medicaid 1/17/1997 Med # Active Date: 1/17/1997 Previous Med # 299604	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 21,067 Medicare: 1,553 Medicaid: 12,293	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 58.35192% Occupancy: 96.19635% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.99834% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	492,400	1,008,757	629,335	228,527	0	2,359,019
1a	Audit Adjustments						
2	Cost Per Diem	40.0553	82.0595	51.1946	18.5900		191.8994
3	Cost Per Diem Inflated	40.2534	84.5391	51.4478			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.2534	84.5391	51.4478	18.5900		194.8303
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		52.4997			
7	Provider Target Rate	39.9241		53.2659			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9241	84.5391	51.4478	13.6500		189.5610
12/13	Medicaid Adjustment Rate		0.7943	0.4834			
14	Prospective Per Diem 11	39.9241	85.3334	51.9312	13.6500		190.8387
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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195.58

Florida Lutheran Retirement Church

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/17/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 2,865,116 FRVS Base Asset: 2,191,560 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,300,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,292,093	10.4126
	< 60% of Base:	False	20% ROE(2):	573,023	0.9207
	Interest Rate:	6.5100 %	Insurance Cost(3):	17,713	0.8408
	Chase Rate:	9.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	6.5100 %	Home Office(3):	16,267	0.7722
	Interest Only:	False	Replacement(3&4):	62,426	0.0000
Yearly Payment:	205,233	Total FRVS PD:		12.9463	

(1) 80% Capital (\$2,292,093) amortized at 6.5100% for 20 years Principal & Interest of \$205,233 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.4126

(2) 20% ROE (\$573,023) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9207

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	36,526
Comparison Date:	7/1/1996	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	2,191,560

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9241	39.9241	0.3549	39.5692
Direct Care	85.3334	85.3334	0.7587	84.5747
Indirect Care	51.9312	51.9312	0.4617	51.4695
Property	13.6500	12.9463	0.1151	12.8312
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	190.8387	190.1350	1.6904	195.5846

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212806-00 - 2010/01

250.41

Palmetto Sub Acute Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7600 S.W. 8th Street Miami FL 33144 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/24/1997 Acquired Date: 1/24/1997 Entered Medicaid 1/24/1997 Med # Active Date: 1/24/1997 Previous Med # 299608	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 95 Maximum: 34,675 Max Annualized: 34,675 Total Patient: 31,524 Medicare: 21,074 Medicaid: 10,068	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 31.93757% Occupancy: 90.91276% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.46234% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	562,197	1,021,198	653,765	273,145	0	2,510,305
1a	Audit Adjustments						
2	Cost Per Diem	55.8400	101.4301	64.9349	27.1300		249.3350
3	Cost Per Diem Inflated	56.3090	104.2971	65.4803			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	56.3090	104.2971	65.4803	27.1300		253.2164
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.8796		63.9557			
7	Provider Target Rate	57.7098		64.8891			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	64.8891	13.6500		236.9206
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.2014	64.8891	13.6500		236.9206
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 212806-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

250.41

Palmetto Sub Acute Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/24/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 3,733,861 FRVS Base Asset: 3,104,710 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,987,089	11.1605
	< 60% of Base:	False	20% ROE(2):	746,772	0.7454
	Interest Rate:	10.1000 %	Insurance Cost(3):	85,195	2.7025
	Chase Rate:	8.2500 %	Taxes Cost(3):	71,220	2.2592
	Amortization Rate:	10.1000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	157,816	0.0000
Yearly Payment:	348,291	Total FRVS PD:	16.8676		

(1) 80% Capital (\$2,987,089) amortized at 10.1000% for 20 years Principal & Interest of \$348,291 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$11.1605

(2) 20% ROE (\$746,772) times the ROE factor (0.031150) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.7454

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 85	Effective PBS Limitation	3,104,710

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	64.8891	64.8891	0.5769	64.3122
Property	13.6500	16.8676	0.1500	16.7176
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$5.2674
Supplemental Rate Add-on				\$7.1400
Totals	236.9206	240.1382	2.1350	250.4106

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212831-00 - 2010/01
200.25

University Center West

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
545 West Euclid Ave Deland FL 32720 County: Volusia [64] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1972 Acquired Date: 7/1/1972 Entered Medicaid 7/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210790	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 17,223 Medicare: 1,004 Medicaid: 14,172	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 82.28532% Occupancy: 78.42896% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 97.01944% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,229,031	1,043,090	666,443	307,249	12,009	3,257,822
1a	Audit Adjustments						
2	Cost Per Diem	86.7225	73.6022	47.0253	21.6800	0.8474	229.8774
3	Cost Per Diem Inflated	86.8101	78.1204	47.0728			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	86.8101	78.1204	47.0728	21.6800	0.8474	234.5307
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.6731		46.4097			
7	Provider Target Rate	40.2521		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.2521	78.1204	47.0728	13.6500	0.8474	179.9427
12/13	Medicaid Adjustment Rate		2.8374	1.7097			
14	Prospective Per Diem 11	40.2521	80.9578	48.7825	13.6500	0.8474	184.4898
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212831-00 - 2010/01

200.25

University Center West

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/07 Indexed Asset Value 1,259,792 FRVS Base Asset: 688,794 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	958,334.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	1,007,834
	Interest Rate:	11.5000 %	20% ROE(2):	251,958
	Chase Rate:	9.5000 %	Insurance Cost(3):	31,760
	Amortization Rate:	11.5000 %	Taxes Cost(3):	14,755
	Interest Only:	False	Home Office(3):	0
Yearly Payment:	128,974	Replacement(3&4):	69,556	
		Total FRVS PD:	9.7477	

(1) 80% Capital (\$1,007,834) amortized at 11.5000% for 20 years Principal & Interest of \$128,974 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.5436

(2) 20% ROE (\$251,958) times the ROE factor (0.039380) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5034

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.2521	40.2521	0.3579	39.8942
Direct Care	80.9578	80.9578	0.7198	80.2380
Indirect Care	48.7825	48.7825	0.4337	48.3488
Property	13.6500	9.7477	0.0867	9.6610
ROE	0.8474	0.8050	0.0072	0.7978
ROE Adjustment	-0.8050	-0.8050	-0.0072	-0.7978
Quality Assess-Medicaid Share				\$14.9637
Supplemental Rate Add-on				\$7.1400
Totals	183.6848	179.7401	1.5981	200.2457

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212849-00 - 2010/01

193.70

Tarpon Bavou Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
515 Chesapeake Drive Tarpon Springs FL 34689 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1972 Acquired Date: 7/1/1972 Entered Medicaid 7/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210854	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 75.64405% Occupancy: 79.40639% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.22856% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 34,780 Medicare: 4,444 Medicaid: 26,309	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.75401007		
			Semester Index: 1.77482092		
			Cost: 1.01186473		
			Target: 1.01021645		
			DC FY Index: 1.76066035		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.02631947		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	935,670	2,074,208	1,037,150	494,609	434	4,542,071
1a	Audit Adjustments						
2	Cost Per Diem	35.5646	78.8402	39.4219	18.8000	0.0165	172.6432
3	Cost Per Diem Inflated	35.9866	80.9152	39.8896			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.9866	80.9152	39.8896	18.8000	0.0165	175.6079
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.9866	80.9152	39.8896	13.6500	0.0165	170.4579
12/13	Medicaid Adjustment Rate		2.3344	1.1508			
14	Prospective Per Diem 11	35.9866	83.2496	41.0404	13.6500	0.0165	173.9431
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212849-00 - 2010/01

193.70

Tarpon Bayou Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/07 Indexed Asset Value 3,620,556 FRVS Base Asset: 1,883,680 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,166,667.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 2,896,445	9.4029			
	< 60% of Base: False		20% ROE(2): 724,111	0.5626			
	Interest Rate: 11.5000 %		Insurance Cost(3): 92,339	2.6549			
	Chase Rate: 9.5000 %		Taxes Cost(3): 46,923	1.3491			
	Amortization Rate: 11.5000 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 74,348	0.0000				
Yearly Payment: 370,663		Total FRVS PD:	13.9695				

(1) 80% Capital (\$2,896,445) amortized at 11.5000% for 20 years Principal & Interest of \$370,663 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4029

(2) 20% ROE (\$724,111) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5626

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.9866	35.9866	0.3199	35.6667
Direct Care	83.2496	83.2496	0.7401	82.5095
Indirect Care	41.0404	41.0404	0.3649	40.6755
Property	13.6500	13.9695	0.1242	13.8453
ROE	0.0165	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8597
Supplemental Rate Add-on				\$7.1400
Totals	173.9431	174.2461	1.5491	193.6967

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212865-00 - 2010/01

182.87

Lakeland Hills Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
610 East Bella Vista Dr Lakeland FL 33805 County: Polk [53] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/1/1972 Acquired Date: 8/1/1972 Entered Medicaid 8/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210749	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,338 Medicare: 4,840 Medicaid: 27,825	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.73313% Occupancy: 89.56739% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.79808% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,283,806	1,994,151	1,091,850	470,799	14,917	4,855,523
1a	Audit Adjustments						
2	Cost Per Diem	46.1386	71.6676	39.2399	16.9200	0.5361	174.5022
3	Cost Per Diem Inflated	46.1852	76.0670	39.2795			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1852	76.0670	39.2795	16.9200	0.5361	178.9878
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	76.0670	39.2795	13.6500	0.5361	166.6645
12/13	Medicaid Adjustment Rate		1.7742	0.9162			
14	Prospective Per Diem 11	37.1319	77.8412	40.1957	13.6500	0.5361	169.3549
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 212865-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

182.87

Lakeland Hills Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,583,333.00		Total Amount	Per Diem
RS to Start Calcs:	1972/07	Type:	Variable [3]	80% Capital(1):	2,124,414	4.9173
Indexed Asset Value	2,655,517	< 60% of Base:	False	20% ROE(2):	531,103	0.5306
FRVS Base Asset:	1,403,125	Interest Rate:	6.7500 %	Insurance Cost(3):	63,567	1.6159
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	39,858	1.0132
ROE Factor	0.039380	Amortization Rate:	6.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	47,223	0.0000
		Yearly Payment:	193,839	Total FRVS PD:		8.0770

(1) 80% Capital (\$2,124,414) amortized at 6.7500% for 20 years Principal & Interest of \$193,839 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.9173

(2) 20% ROE (\$531,103) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5306

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	77.8412	77.8412	0.6920	77.1492
Indirect Care	40.1957	40.1957	0.3574	39.8383
Property	13.6500	8.0770	0.0718	8.0052
ROE	0.5361	0.4853	0.0043	0.4810
ROE Adjustment	-0.4853	-0.4853	-0.0043	-0.4810
Quality Assess-Medicaid Share				\$13.9350
Supplemental Rate Add-on				\$7.1400
Totals	168.8696	163.2458	1.4513	182.8695

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212873-00 - 2010/01

202.44

University Center East

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
991 East New York Ave Deland FL 32724 County: Volusia [64] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/1/1972 Acquired Date: 8/1/1972 Entered Medicaid 8/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210765	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 18,519 Medicare: 815 Medicaid: 14,796	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 79.89632% Occupancy: 84.33060% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.31998% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,250,911	1,149,260	668,883	276,389	3,316	3,348,759
1a	Audit Adjustments						
2	Cost Per Diem	84.5439	77.6737	45.2070	18.6800	0.2241	226.3287
3	Cost Per Diem Inflated	85.4035	82.6359	45.6666			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	85.4035	82.6359	45.6666	18.6800	0.2241	232.6101
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9241	82.6359	45.6666	13.6500	0.2241	182.1007
12/13	Medicaid Adjustment Rate		2.7793	1.5359			
14	Prospective Per Diem 11	39.9241	85.4152	47.2025	13.6500	0.2241	186.4159
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212873-00 - 2010/01

202.44

University Center East

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/07 Indexed Asset Value 1,043,568 FRVS Base Asset: 605,676 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	834,854	5.4205
	< 60% of Base:	False	20% ROE(2):	208,714	0.4246
	Interest Rate:	11.5000 %	Insurance Cost(3):	40,028	2.1615
	Chase Rate:	9.5000 %	Taxes Cost(3):	21,730	1.1734
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	87,188	0.0000
Yearly Payment:	106,838	Total FRVS PD:		9.1800	

(1) 80% Capital (\$834,854) amortized at 11.5000% for 20 years Principal & Interest of \$106,838 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.4205

(2) 20% ROE (\$208,714) times the ROE factor (0.040100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4246

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9241	39.9241	0.3549	39.5692
Direct Care	85.4152	85.4152	0.7594	84.6558
Indirect Care	47.2025	47.2025	0.4197	46.7828
Property	13.6500	9.1800	0.0816	9.0984
ROE	0.2241	0.1865	0.0017	0.1848
ROE Adjustment	-0.1865	-0.1865	-0.0017	-0.1848
Quality Assess-Medicaid Share				\$15.1907
Supplemental Rate Add-on				\$7.1400
Totals	186.2294	181.7218	1.6156	202.4369

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212881-00 - 2010/01

176.45

The Groves Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
512 South 11th Street Lake Wales FL 33853 County: Polk [53] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1973 Acquired Date: 10/1/1973 Entered Medicaid 10/1/1973 Med # Active Date: 9/1/1996 Previous Med # 210773	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,245 Medicare: 6,733 Medicaid: 28,651	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.19145% Occupancy: 91.63252% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.35272% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,123,397	2,027,321	975,658	661,838	6,788	4,795,002
1a	Audit Adjustments						
2	Cost Per Diem	39.2097	70.7592	34.0532	23.1000	0.2369	167.3590
3	Cost Per Diem Inflated	39.2493	75.1028	34.0876			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.2493	75.1028	34.0876	23.1000	0.2369	171.7766
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	75.1028	34.0876	13.6500	0.2369	160.2092
12/13	Medicaid Adjustment Rate		1.7905	0.8127			
14	Prospective Per Diem 11	37.1319	76.8933	34.9003	13.6500	0.2369	162.8124
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 212881-00 - 2010/01
176.45

The Groves Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/07 Indexed Asset Value 2,165,902 FRVS Base Asset: 1,240,145 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,708,333.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,732,722	5.6250
	< 60% of Base:	False	20% ROE(2):	433,180	0.4327
	Interest Rate:	11.5000 %	Insurance Cost(3):	63,609	1.5805
	Chase Rate:	9.5000 %	Taxes Cost(3):	36,705	0.9120
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	36,170	0.0000
Yearly Payment:	221,739	Total FRVS PD:		8.5502	

- (1) 80% Capital (\$1,732,722) amortized at 11.5000% for 20 years Principal & Interest of \$221,739 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6250
- (2) 20% ROE (\$433,180) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4327
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	37.1319	37.1319	0.3301	36.8018	
Direct Care	76.8933	76.8933	0.6836	76.2097	
Indirect Care	34.9003	34.9003	0.3103	34.5900	
Property	13.6500	8.5502	0.0760	8.4742	
ROE	0.2369	0.2207	0.0020	0.2187	
ROE Adjustment	-0.2207	-0.2207	-0.0020	-0.2187	
Quality Assess-Medicaid Share				\$13.2316	
Supplemental Rate Add-on				\$7.1400	
Totals	162.5917	157.4757	1.4000	176.4473	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 212890-00 - 2010/01

186.77

Egret Cove Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
550 62nd Street South St. Petersburg FL 33707 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1971 Acquired Date: 7/1/1971 Entered Medicaid 7/1/1971 Med # Active Date: 9/1/1996 Previous Med # 210811	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,616 Medicare: 3,552 Medicaid: 28,521	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.85799% Occupancy: 87.92350% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.76452% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,194,425	2,209,947	1,012,538	180,823	3,246	4,600,979
1a	Audit Adjustments						
2	Cost Per Diem	41.8788	77.4849	35.5015	6.3400	0.1138	161.3190
3	Cost Per Diem Inflated	42.3046	82.4351	35.8625			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.3046	82.4351	35.8625	6.3400	0.1138	167.0560
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	82.4351	35.8625	6.3400	0.1138	161.8833
12/13	Medicaid Adjustment Rate		2.2126	0.9626			
14	Prospective Per Diem 11	37.1319	84.6477	36.8251	6.3400	0.1138	165.0585
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 212890-00 - 2010/01

186.77

Egret Cove Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,030,466 FRVS Base Asset: 1,389,485 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,166,667.00			
	Type:	Variable [3]	80% Capital(1):	1,624,373	4.7719
	< 60% of Base:	False	20% ROE(2):	406,093	0.4131
	Interest Rate:	10.0000 %	Insurance Cost(3):	75,185	1.9470
	Chase Rate:	8.0000 %	Taxes Cost(3):	36,598	0.9477
	Amortization Rate:	10.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	240,418	0.0000
Yearly Payment:	188,107	Total FRVS PD:		8.0797	

(1) 80% Capital (\$1,624,373) amortized at 10.0000% for 20 years Principal & Interest of \$188,107 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.7719

(2) 20% ROE (\$406,093) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4131

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	84.6477	84.6477	0.7526	83.8951
Indirect Care	36.8251	36.8251	0.3274	36.4977
Property	6.3400	8.0797	0.0718	8.0079
ROE	0.1138	0.0595	0.0005	0.0590
ROE Adjustment	-0.0595	-0.0595	-0.0005	-0.0590
Quality Assess-Medicaid Share				\$14.4284
Supplemental Rate Add-on				\$7.1400
Totals	164.9990	166.6844	1.4819	186.7709

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212903-00 - 2010/01

183.56

Emerald Coast Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
114 Third Street South Ft. Walton Beach FL 32548 County: Okaloosa [46] Region: North [1] Area: 1 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1973 Acquired Date: 9/1/1973 Entered Medicaid 9/1/1973 Med # Active Date: 9/1/1996 Previous Med # 210757	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,505 Medicare: 4,265 Medicaid: 25,071	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.67826% Occupancy: 83.11703% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.81875% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	877,861	1,889,634	919,538	384,589	4,393	4,076,015
1a	Audit Adjustments						
2	Cost Per Diem	35.0150	75.3713	36.6774	15.3400	0.1752	162.5789
3	Cost Per Diem Inflated	35.3710	80.1865	37.0503			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.3710	80.1865	37.0503	15.3400	0.1752	168.1230
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	80.1865	37.0503	13.6500	0.1752	166.2622
12/13	Medicaid Adjustment Rate		1.6850	0.7785			
14	Prospective Per Diem 11	35.2002	81.8715	37.8288	13.6500	0.1752	168.7257
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 212903-00 - 2010/01
183.56

Emerald Coast Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/07 Indexed Asset Value 2,483,953 FRVS Base Asset: 1,330,721 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,708,333.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,987,162	6.4510
	< 60% of Base:	False	20% ROE(2):	496,791	0.5054
	Interest Rate:	11.5000 %	Insurance Cost(3):	71,151	1.9491
	Chase Rate:	9.5000 %	Taxes Cost(3):	1,229	0.0337
	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	36,822	0.0000
Yearly Payment:	254,300	Total FRVS PD:		8.9392	

- (1) 80% Capital (\$1,987,162) amortized at 11.5000% for 20 years Principal & Interest of \$254,300 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.4510
- (2) 20% ROE (\$496,791) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5054
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	35.2002	35.2002	0.3129	34.8873	
Direct Care	81.8715	81.8715	0.7279	81.1436	
Indirect Care	37.8288	37.8288	0.3363	37.4925	
Property	13.6500	8.9392	0.0795	8.8597	
ROE	0.1752	0.1580	0.0014	0.1566	
ROE Adjustment	-0.1580	-0.1580	-0.0014	-0.1566	
Quality Assess-Medicaid Share				\$14.0335	
Supplemental Rate Add-on				\$7.1400	
Totals	168.5677	163.8397	1.4566	183.5566	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 212911-00 - 2010/01
202.28

Clearwater Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1270 Turner Street Clearwater FL 34616 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1972 Acquired Date: 1/1/1974 Entered Medicaid 1/1/1974 Med # Active Date: 9/1/1996 Previous Med # 210838	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,175 Medicare: 4,187 Medicaid: 33,530	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 83.45986% Occupancy: 91.72375% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.46557% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,132,957	2,910,461	1,546,742	238,398	4,802	5,833,360
1a	Audit Adjustments						
2	Cost Per Diem	33.7894	86.8017	46.1301	7.1100	0.1432	173.9744
3	Cost Per Diem Inflated	34.1903	89.0863	46.6774			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1903	89.0863	46.6774	7.1100	0.1432	177.2072
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1903	89.0863	44.8870	7.1100	0.1432	175.4168
12/13	Medicaid Adjustment Rate		3.3534	1.6897			
14	Prospective Per Diem 11	34.1903	92.4397	46.5767	7.1100	0.1432	180.4599
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 212911-00 - 2010/01

202.28

Clearwater Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1974/01 Indexed Asset Value 2,420,224 FRVS Base Asset: 1,302,829 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 5,416,667.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 1,936,179	5.6878			
	< 60% of Base: False		20% ROE(2): 484,045	0.3761			
	Interest Rate: 10.0000 %		Insurance Cost(3): 93,397	2.3248			
	Chase Rate: 8.0000 %		Taxes Cost(3): 37,603	0.9360			
	Amortization Rate: 10.0000 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 63,455	0.0000				
Yearly Payment: 224,215		Total FRVS PD:	9.3247				

(1) 80% Capital (\$1,936,179) amortized at 10.0000% for 20 years Principal & Interest of \$224,215 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6878

(2) 20% ROE (\$484,045) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3761

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1903	34.1903	0.3040	33.8863
Direct Care	92.4397	92.4397	0.8218	91.6179
Indirect Care	46.5767	46.5767	0.4141	46.1626
Property	7.1100	9.3247	0.0829	9.2418
ROE	0.1432	0.1079	0.0010	0.1069
ROE Adjustment	-0.1079	-0.1079	-0.0010	-0.1069
Quality Assess-Medicaid Share				\$14.2340
Supplemental Rate Add-on				\$7.1400
Totals	180.3520	182.5314	1.6228	202.2826

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212971-00 - 2010/01

226.41

Florida Presbyterian Homes, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16 Lake Hunter Drive Lakeland FL 33803 County: Polk [53] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/14/1997 Acquired Date: 3/20/1997 Entered Medicaid 3/20/1997 Med # Active Date: 3/20/1997 Previous Med # 299625	01/01/2007-12/31/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 48 Maximum: 16,280 Max Annualized: 17,520 Total Patient: 13,966 Medicare: 1,867 Medicaid: 5,841	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 41.82300% Occupancy: 85.78624% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.12066% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.67219890 Semester Index: 1.77482092 Cost: 1.06136951 Target: 1.01021645 DC FY Index: 1.66450000 DC Sem Index: 1.80700000 DC Inflation: 1.08561129 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	362,492	518,274	328,546	71,786	0	1,281,098
1a	Audit Adjustments						
2	Cost Per Diem	62.0599	88.7304	56.2482	12.2900		219.3285
3	Cost Per Diem Inflated	65.8685	96.3267	59.7001			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	65.8685	96.3267	59.7001	12.2900		234.1853
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.4266		59.6794			
7	Provider Target Rate	61.3085		60.5504			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	52.7082	96.3267	59.7001	12.2900		221.0250
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	52.7082	96.3267	59.7001	12.2900		221.0250
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 212971-00 - 2010/01

226.41

Florida Presbyterian Homes, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/20/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 2,150,682 FRVS Base Asset: 1,461,040 Occup Adj Factor: 0.9000 ROE Factor 0.046560	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,720,546	8.9187
	< 60% of Base:	True	20% ROE(2):	430,136	1.2701
	Interest Rate:	8.2500 %	Insurance Cost(3):	32,283	2.3115
	Chase Rate:	8.2500 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	8.2500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	148,196	0.0000
Yearly Payment:	140,630	Total FRVS PD:		12.5003	

(1) 80% Capital (\$1,720,546) amortized at 8.2500% for 20 years Interest of \$140,630 divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$8.9187

(2) 20% ROE (\$430,136) times the ROE factor (0.046560) divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$1.2701

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 40	Effective PBS Limitation	1,461,040

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	52.7082	52.7082	0.4686	52.2396
Direct Care	96.3267	96.3267	0.8564	95.4703
Indirect Care	59.7001	59.7001	0.5308	59.1693
Property	12.2900	12.5003	0.1111	12.3892
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	221.0250	221.2353	1.9669	226.4084

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 212989-00 - 2010/01
197.53

Bay Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1336 St. Andrew Blvd Panama City FL 32405 County: Bay [3] Region: North [1] Area: 2 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1972 Acquired Date: 8/1/1972 Entered Medicaid 8/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210820	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 160 Maximum: 58,400 Max Annualized: 58,400 Total Patient: 37,813 Medicare: 3,897 Medicaid: 30,609	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.94835% Occupancy: 64.74829% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 80.09596% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,091,081	2,598,934	1,199,204	1,022,647	6,008	5,917,874
1a	Audit Adjustments						
2	Cost Per Diem	35.6458	84.9075	39.1782	33.4100	0.1963	193.3378
3	Cost Per Diem Inflated	36.0687	87.1422	39.6430			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.0687	87.1422	39.6430	33.4100	0.1963	196.4602
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	87.1422	39.6430	13.6500	0.1963	175.8317
12/13	Medicaid Adjustment Rate		3.0340	1.3802			
14	Prospective Per Diem 11	35.2002	90.1762	41.0232	13.6500	0.1963	180.2459
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
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197.53

Bay Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/07 Indexed Asset Value 4,165,786 FRVS Base Asset: 2,287,922 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,375,000.00			
	Type:	Variable [3]			
	< 60% of Base:	False			
	Interest Rate:	11.5000 %	80% Capital(1):	3,332,629	8.1142
	Chase Rate:	9.5000 %	20% ROE(2):	833,157	0.4855
	Amortization Rate:	11.5000 %	Insurance Cost(3):	92,286	2.4406
	Interest Only:	False	Taxes Cost(3):	10,466	0.2768
Yearly Payment:	426,482	Home Office(3):	0	0.0000	
		Replacement(3&4):	41,406	0.0000	
		Total FRVS PD:		11.3171	

(1) 80% Capital (\$3,332,629) amortized at 11.5000% for 20 years Principal & Interest of \$426,482 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$8.1142

(2) 20% ROE (\$833,157) times the ROE factor (0.030630) divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$0.4855

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 160	Effective PBS Limitation	4,560,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	90.1762	90.1762	0.8017	89.3745
Indirect Care	41.0232	41.0232	0.3647	40.6585
Property	13.6500	11.3171	0.1006	11.2165
ROE	0.1963	0.1676	0.0015	0.1661
ROE Adjustment	-0.1676	-0.1676	-0.0015	-0.1661
Quality Assess-Medicaid Share				\$14.2524
Supplemental Rate Add-on				\$7.1400
Totals	180.0783	177.7167	1.5799	197.5292

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 212997-00 - 2010/01

185.90

Bartow Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2055 East Georgia Street Bartow FL 33830 County: Polk [53] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/1/1972 Acquired Date: 11/1/1972 Entered Medicaid 11/1/1972 Med # Active Date: 9/1/1996 Previous Med # 210846	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,632 Medicare: 4,234 Medicaid: 29,996	Superior: 0 Standard: 110 Conditional: 71 Total: 181
	Medicaid Utilization 79.70876% Occupancy: 85.91781% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.28341% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,152,260	2,299,712	1,116,638	518,631	7,698	5,094,939
1a	Audit Adjustments						
2	Cost Per Diem	38.4138	76.6673	37.2262	17.2900	0.2566	169.8539
3	Cost Per Diem Inflated	38.8696	78.6851	37.6679			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8696	78.6851	37.6679	17.2900	0.2566	172.7692
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.6969		44.2413			
7	Provider Target Rate	38.2471		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.2471	78.6851	37.6679	13.6500	0.2566	168.5067
12/13	Medicaid Adjustment Rate		1.5982	0.7651			
14	Prospective Per Diem 11	38.2471	80.2833	38.4330	13.6500	0.2566	170.8700
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 212997-00 - 2010/01

185.90

Bartow Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,833,333.00		Total Amount	Per Diem
RS to Start Calcs:	1972/07	Type:	Variable [3]	80% Capital(1):	1,939,638	6.2968
Indexed Asset Value	2,424,548	< 60% of Base:	False	20% ROE(2):	484,910	0.3768
FRVS Base Asset:	1,301,763	Interest Rate:	11.5000 %	Insurance Cost(3):	74,250	1.9731
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	19,792	0.5259
ROE Factor	0.030630	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	55,361	0.0000
		Yearly Payment:	248,219	Total FRVS PD:		9.1726

(1) 80% Capital (\$1,939,638) amortized at 11.5000% for 20 years Principal & Interest of \$248,219 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.2968

(2) 20% ROE (\$484,910) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3768

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.2471	38.2471	0.3400	37.9071
Direct Care	80.2833	80.2833	0.7138	79.5695
Indirect Care	38.4330	38.4330	0.3417	38.0913
Property	13.6500	9.1726	0.0815	9.0911
ROE	0.2566	0.2156	0.0019	0.2137
ROE Adjustment	-0.2156	-0.2156	-0.0019	-0.2137
Quality Assess-Medicaid Share				\$14.1022
Supplemental Rate Add-on				\$7.1400
Totals	170.6544	166.1360	1.4770	185.9012

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 213004-00 - 2010/01

199.71

Boca Ciega Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1414 59th Street South Gulfport FL 33707 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1973 Acquired Date: 2/1/1973 Entered Medicaid 2/1/1973 Med # Active Date: 9/1/1996 Previous Med # 210862	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 36,537 Medicare: 2,707 Medicaid: 31,682	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 86.71210% Occupancy: 83.41781% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.19083% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,065,873	2,686,365	1,378,784	204,666	4,023	5,339,711
1a	Audit Adjustments						
2	Cost Per Diem	33.6429	84.7915	43.5195	6.4600	0.1270	168.5409
3	Cost Per Diem Inflated	34.0421	87.0232	44.0358			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.0421	87.0232	44.0358	6.4600	0.1270	171.6881
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.0421	87.0232	44.0358	6.4600	0.1270	171.6881
12/13	Medicaid Adjustment Rate		3.5942	1.8187			
14	Prospective Per Diem 11	34.0421	90.6174	45.8545	6.4600	0.1270	177.1010
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213004-00 - 2010/01

199.71

Boca Ciega Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/01 Indexed Asset Value 2,452,083 FRVS Base Asset: 1,377,951 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,583,333.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,961,666	5.7627
	< 60% of Base:	False	20% ROE(2):	490,417	0.3811
	Interest Rate:	10.0000 %	Insurance Cost(3):	71,633	1.9606
	Chase Rate:	8.0000 %	Taxes Cost(3):	30,579	0.8369
	Amortization Rate:	10.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	35,505	0.0000
Yearly Payment:	227,166	Total FRVS PD:		8.9413	

(1) 80% Capital (\$1,961,666) amortized at 10.0000% for 20 years Principal & Interest of \$227,166 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7627

(2) 20% ROE (\$490,417) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3811

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.0421	34.0421	0.3027	33.7394
Direct Care	90.6174	90.6174	0.8056	89.8118
Indirect Care	45.8545	45.8545	0.4077	45.4468
Property	6.4600	8.9413	0.0795	8.8618
ROE	0.1270	0.1170	0.0010	0.1160
ROE Adjustment	-0.1170	-0.1170	-0.0010	-0.1160
Quality Assess-Medicaid Share				\$14.7127
Supplemental Rate Add-on				\$7.1400
Totals	176.9840	179.4553	1.5955	199.7125

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213098-00 - 2010/01

199.50

Tamarac Rehabilitation and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7901 NW 88th Avenue Tamarac FL 33321 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/1/1983 Acquired Date: 2/1/1983 Entered Medicaid 2/1/1983 Med # Active Date: 1/1/1997 Previous Med # 207187	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 33,496 Medicare: 2,616 Medicaid: 18,606	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.54693% Occupancy: 76.26594% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 94.34370% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	744,785	1,337,213	953,538	217,132	0	3,252,668
1a	Audit Adjustments						
2	Cost Per Diem	40.0293	71.8700	51.2490	11.6700		174.8183
3	Cost Per Diem Inflated	38.9838	75.1784	49.9105			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.9838	75.1784	49.9105	11.6700		175.7427
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.7723		56.5386			
7	Provider Target Rate	56.5863		57.3638			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.9838	75.1784	49.9105	11.6700		175.7427
12/13	Medicaid Adjustment Rate		0.4691	0.3115			
14	Prospective Per Diem 11	38.9838	75.6475	50.2220	11.6700		176.5233
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213098-00 - 2010/01

199.50

Tamarac Rehabilitation and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,106,823 FRVS Base Asset: 2,529,788 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,920,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,285,458	9.6516
	< 60% of Base:	False	20% ROE(2):	821,365	0.7249
	Interest Rate:	10.0000 %	Insurance Cost(3):	49,130	1.4667
	Chase Rate:	9.2500 %	Taxes Cost(3):	76,660	2.2886
	Amortization Rate:	10.0000 %	Home Office(3):	10,731	0.3204
	Interest Only:	False	Replacement(3&4):	26,378	0.0000
Yearly Payment:	380,465	Total FRVS PD:	14.4522		

(1) 80% Capital (\$3,285,458) amortized at 10.0000% for 20 years Principal & Interest of \$380,465 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6516

(2) 20% ROE (\$821,365) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7249

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.9838	38.9838	0.3466	38.6372
Direct Care	75.6475	75.6475	0.6725	74.9750
Indirect Care	50.2220	50.2220	0.4465	49.7755
Property	11.6700	14.4522	0.1285	14.3237
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6490
Supplemental Rate Add-on				\$7.1400
Totals	176.5233	179.3055	1.5941	199.5004

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213152-00 - 2010/01

249.67

Water's Edge Extended Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1500 S.W. Capri Palm City FL 34990 County: Martin[43] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/30/1993 Acquired Date: 4/21/1997 Entered Medicaid 4/21/1997 Med # Active Date: 4/23/1997 Previous Med # 299638	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 36 Maximum: 13,176 Max Annualized: 13,140 Total Patient: 11,199 Medicare: 4,178 Medicaid: 2,092	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 18.68024% Occupancy: 84.99545% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.14243% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	178,113	260,874	222,056	33,221	0	694,264
1a	Audit Adjustments						
2	Cost Per Diem	85.1401	124.7008	106.1453	15.8800		331.8662
3	Cost Per Diem Inflated	82.6437	130.8942	103.0330			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	82.6437	130.8942	103.0330	15.8800		332.4509
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	83.9066		107.0299			
7	Provider Target Rate	85.1312		108.5920			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	67.4461	13.6500		239.4776
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.2014	67.4461	13.6500		239.4776
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 213152-00 - 2010/01

Florida Agency For Health Care Administration
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249.67

Water's Edge Extended Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	4/21/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,616,800.00		Total Amount	Per Diem
RS to Start Calcs:	1997/01	Type:	Variable [3]	80% Capital(1):	1,208,966	10.2610
Indexed Asset Value	1,511,208	< 60% of Base:	False	20% ROE(2):	302,242	0.9290
FRVS Base Asset:	1,375,626	Interest Rate:	8.0000 %	Insurance Cost(3):	54,016	4.8233
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	32,036	2.8606
ROE Factor	0.036350	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	938,692	0.0000
		Yearly Payment:	121,347	Total FRVS PD:		18.8739

(1) 80% Capital (\$1,208,966) amortized at 8.0000% for 20 years Principal & Interest of \$121,347 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$10.2610

(2) 20% ROE (\$302,242) times the ROE factor (0.036350) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.9290

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,753
Comparison Date: 1/1/1993	Current RS PBS:	48,357
Comparison Bed 42	Effective PBS Limitation	1,375,626

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	13.6500	18.8739	0.1678	18.7061
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	239.4776	244.7015	2.1755	249.6660

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 213161-00 - 2010/01

188.80

Life Care Center of Wells Crossing

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
355 Crossing Boulevard Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/16/1997 Acquired Date: 6/16/1997 Entered Medicaid 7/23/1997 Med # Active Date: 7/23/1997 Previous Med # 299641	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,578 Medicare: 15,760 Medicaid: 15,282	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.61325% Occupancy: 88.07762% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.95518% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	567,968	1,190,005	695,930	303,653	0	2,757,556
1a	Audit Adjustments						
2	Cost Per Diem	37.1658	77.8697	45.5392	19.8700		180.4447
3	Cost Per Diem Inflated	37.4780	80.0708	45.9217			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4780	80.0708	45.9217	19.8700		183.3405
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.5539		42.4739			
7	Provider Target Rate	46.2188		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.4780	80.0708	43.0938	13.6500		174.2926
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.4780	80.0708	43.0938	13.6500		174.2926
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213161-00 - 2010/01

188.80

Life Care Center of Wells Crossing

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/23/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,543,145.00		Total Amount	Per Diem
RS to Start Calcs:	1997/01	Type:	Fixed [2]	80% Capital(1):	4,167,142	8.7261
Indexed Asset Value	5,208,927	< 60% of Base:	False	20% ROE(2):	1,041,785	0.8232
FRVS Base Asset:	0	Interest Rate:	5.5000 %	Insurance Cost(3):	22,916	0.5940
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	83,005	2.1516
ROE Factor	0.031150	Amortization Rate:	5.5000 %	Home Office(3):	33,569	0.8702
		Interest Only:	False	Replacement(3&4):	167,405	0.0000
		Yearly Payment:	343,983	Total FRVS PD:		13.1651

(1) 80% Capital (\$4,167,142) amortized at 5.5000% for 20 years Principal & Interest of \$343,983 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7261

(2) 20% ROE (\$1,041,785) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8232

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 111	Effective PBS Limitation	4,054,386

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.4780	37.4780	0.3332	37.1448
Direct Care	80.0708	80.0708	0.7119	79.3589
Indirect Care	43.0938	43.0938	0.3831	42.7107
Property	13.6500	13.1651	0.1170	13.0481
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.3986
Supplemental Rate Add-on				\$7.1400
Totals	174.2926	173.8077	1.5452	188.8011

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 213322-00 - 2010/01

210.21

Haborchase of Venice

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
950 Pinebrook Road Venice FL 34292 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 4/1/1997 Acquired Date: 4/1/1997 Entered Medicaid 4/1/1997 Med # Active Date: 4/1/1997 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 45 Maximum: 16,470 Max Annualized: 16,425 Total Patient: 14,881 Medicare: 5,119 Medicaid: 3,740	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 25.13272% Occupancy: 90.35215% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.76885% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	178,771	341,146	183,267	109,694	0	812,878
1a	Audit Adjustments						
2	Cost Per Diem	47.7997	91.2155	49.0019	29.3299		217.3470
3	Cost Per Diem Inflated	46.3982	95.7458	47.5651			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.3982	95.7458	47.5651	29.3299		219.0390
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.3982	95.7458	47.5651	13.6500		203.3591
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.3982	95.7458	47.5651	13.6500		203.3591
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 213322-00 - 2010/01

210.21

Haborchase of Venice

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	4/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,846,813.00		Total Amount	Per Diem
RS to Start Calcs:	1997/01	Type:	Fixed [2]	80% Capital(1):	1,556,733	10.9109
Indexed Asset Value	1,945,916	< 60% of Base:	False	20% ROE(2):	389,183	0.9570
FRVS Base Asset:	1,643,670	Interest Rate:	8.4300 %	Insurance Cost(3):	23,076	1.5507
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	26,177	1.7591
ROE Factor	0.036350	Amortization Rate:	8.4300 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	10,838	0.0000
		Yearly Payment:	161,290	Total FRVS PD:		15.1777

(1) 80% Capital (\$1,556,733) amortized at 8.4300% for 20 years Principal & Interest of \$161,290 divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$10.9109

(2) 20% ROE (\$389,183) times the ROE factor (0.036350) divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$0.9570

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 45	Effective PBS Limitation	1,643,670

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.3982	46.3982	0.4125	45.9857
Direct Care	95.7458	95.7458	0.8512	94.8946
Indirect Care	47.5651	47.5651	0.4229	47.1422
Property	13.6500	15.1777	0.1349	15.0428
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	203.3591	204.8868	1.8215	210.2053

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213403-00 - 2010/01

196.62

Life Care Center Of Orlando

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days	
3211 Rouse Road Orlando FL 32817 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/2/1997 Acquired Date: 10/2/1997 Entered Medicaid 10/2/1997 Med # Active Date: 10/2/1997 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,842 Medicare: 23,266 Medicaid: 7,113	Superior: 0 Standard: 181 Conditional: 0 Total: 181	
	Medicaid Utilization 18.31265% Occupancy: 88.68036% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.70079% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	310,677	565,916	366,668	160,612	0	1,403,873
1a	Audit Adjustments						
2	Cost Per Diem	43.6774	79.5608	51.5490	22.5801		197.3673
3	Cost Per Diem Inflated	44.0443	81.8097	51.9820			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.0443	81.8097	51.9820	22.5801		200.4161
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.7492		44.7611			
7	Provider Target Rate	51.4899		45.4144			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.0443	81.8097	45.4144	13.6500		184.9184
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.0443	81.8097	45.4144	13.6500		184.9184
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213403-00 - 2010/01

196.62

Life Care Center Of Orlando

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/2/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/07 Indexed Asset Value 5,624,496 FRVS Base Asset: 2,222,460 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,962,559.00			
	Type:	Variable [3]	80% Capital(1):	4,499,597	7.9439
	< 60% of Base:	False	20% ROE(2):	1,124,899	0.8889
	Interest Rate:	3.5000 %	Insurance Cost(3):	28,402	0.7312
	Chase Rate:	3.2500 %	Taxes Cost(3):	109,449	2.8178
	Amortization Rate:	3.5000 %	Home Office(3):	42,674	1.0987
	Interest Only:	False	Replacement(3&4):	316,219	0.0000
Yearly Payment:	313,150	Total FRVS PD:	13.4805		

(1) 80% Capital (\$4,499,597) amortized at 3.5000% for 20 years Principal & Interest of \$313,150 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9439

(2) 20% ROE (\$1,124,899) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8889

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,222,460

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.0443	44.0443	0.3916	43.6527
Direct Care	81.8097	81.8097	0.7273	81.0824
Indirect Care	45.4144	45.4144	0.4038	45.0106
Property	13.6500	13.4805	0.1198	13.3607
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$6.3720
Supplemental Rate Add-on				\$7.1400
Totals	184.9184	184.7489	1.6425	196.6184

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213462-00 - 2010/01

210.51

Madison Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
Route 3 Box 2310 Madison FL 32340 County: Madison [40] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 3/1/1985 Acquired Date: 3/1/1985 Entered Medicaid 3/1/1985 Med # Active Date: 3/1/1998 Previous Med # 208311	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,166 Medicare: 2,005 Medicaid: 15,297	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 75.85540% Occupancy: 91.83060% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.59775% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	587,359	1,136,630	741,249	290,796	0	2,756,034
1a	Audit Adjustments						
2	Cost Per Diem	38.3970	74.3041	48.4571	19.0100		180.1682
3	Cost Per Diem Inflated	38.7874	79.0511	48.9498			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7874	79.0511	48.9498	19.0100		185.7983
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.8142		47.4653			
7	Provider Target Rate	40.3953		48.1581			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.7874	79.0511	48.1581	13.6500		179.6466
12/13	Medicaid Adjustment Rate		2.2994	1.4008			
14	Prospective Per Diem 11	38.7874	81.3505	49.5589	13.6500		183.3468
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213462-00 - 2010/01

210.51

Madison Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 2,882,693 FRVS Base Asset: 1,710,000 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,950,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,306,154	17.1932
	< 60% of Base:	False	20% ROE(2):	576,539	1.1730
	Interest Rate:	13.7380 %	Insurance Cost(3):	31,143	1.5443
	Chase Rate:	13.0000 %	Taxes Cost(3):	20,118	0.9976
	Amortization Rate:	13.7380 %	Home Office(3):	2,982	0.1479
	Interest Only:	False	Replacement(3&4):	62,410	0.0000
Yearly Payment:	338,877	Total FRVS PD:	21.0560		

(1) 80% Capital (\$2,306,154) amortized at 13.7380% for 20 years Principal & Interest of \$338,877 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$17.1932

(2) 20% ROE (\$576,539) times the ROE factor (0.040100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.1730

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7874	38.7874	0.3448	38.4426
Direct Care	81.3505	81.3505	0.7232	80.6273
Indirect Care	49.5589	49.5589	0.4406	49.1183
Property	13.6500	21.0560	0.1872	20.8688
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3101
Supplemental Rate Add-on				\$7.1400
Totals	183.3468	190.7528	1.6958	210.5071

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213837-00 - 2010/01
239.43

Lakeside Village A Classic Residence by Hvatt

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2792 Donnelly Drive Lantana FL 33462 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/22/1997 Acquired Date: 8/1/1998 Entered Medicaid 8/1/1998 Med # Active Date: 8/1/1998 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 15,691 Medicare: 7,927 Medicaid: 173 Medicaid Utilization 1.10254% Occupancy: 71.45264% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 88.38949% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	18,837	16,442	15,442	1,235	0	51,956
1a	Audit Adjustments						
2	Cost Per Diem	108.8844	95.0405	89.2601	7.1387		300.3237
3	Cost Per Diem Inflated	105.6918	99.7608	86.6429			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	105.6918	99.7608	86.6429	7.1387		299.2342
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	129.9875		77.6156			
7	Provider Target Rate	131.8847		78.7484			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	99.7608	67.4461	7.1387		230.5257
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	99.7608	67.4461	7.1387		230.5257
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213837-00 - 2010/01
239.43

Lakeside Village A Classic Residence by Hvatt
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/07 Indexed Asset Value 2,239,827 FRVS Base Asset: 2,222,460 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,791,862	7.6580
	< 60% of Base:	True	20% ROE(2):	447,965	0.8262
	Interest Rate:	8.5000 %	Insurance Cost(3):	16,015	1.0206
	Chase Rate:	8.5000 %	Taxes Cost(3):	23,172	1.4768
	Amortization Rate:	8.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	46,366	0.0000
Yearly Payment:	150,940	Total FRVS PD:	10.9816		

- (1) 80% Capital (\$1,791,862) amortized at 8.5000% for 20 years Interest of \$150,940 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.6580
- (2) 20% ROE (\$447,965) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8262
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,222,460

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	56.1801	56.1801	0.4995	55.6806	
Direct Care	99.7608	99.7608	0.8869	98.8739	
Indirect Care	67.4461	67.4461	0.5996	66.8465	
Property	7.1387	10.9816	0.0976	10.8840	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	230.5257	234.3686	2.0836	239.4250	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213853-00 - 2010/01

184.86

Bayside Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4343 Langley Avenue Pensacola FL 32504-8511 County: Escambia [17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1979 Acquired Date: 10/1/1979 Entered Medicaid 10/1/1979 Med # Active Date: 8/1/1998 Previous Med # 211311	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,028 Medicare: 11,140 Medicaid: 25,730	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.22109% Occupancy: 95.95434% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.69897% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,012,980	1,931,823	1,163,938	770,356	0	4,879,097
1a	Audit Adjustments						
2	Cost Per Diem	39.3696	75.0806	45.2366	29.9400		189.6268
3	Cost Per Diem Inflated	39.7003	77.2028	45.6166			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.7003	77.2028	45.6166	29.9400		192.4597
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	77.2028	43.0938	13.6500		169.1468
12/13	Medicaid Adjustment Rate		0.9746	0.5440			
14	Prospective Per Diem 11	35.2002	78.1774	43.6378	13.6500		170.6654
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213853-00 - 2010/01

184.86

Bayside Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/1/1992	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,652,500.00		Total Amount	Per Diem
RS to Start Calcs:	1979/07	Type:	Fixed [2]	80% Capital(1):	2,323,491	7.5429
Indexed Asset Value	2,904,364	< 60% of Base:	False	20% ROE(2):	580,873	0.4590
FRVS Base Asset:	1,740,980	Interest Rate:	11.5000 %	Insurance Cost(3):	55,446	1.3193
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	47,833	1.1381
ROE Factor	0.031150	Amortization Rate:	11.5000 %	Home Office(3):	2,329	0.0554
		Interest Only:	False	Replacement(3&4):	75,711	0.0000
		Yearly Payment:	297,341	Total FRVS PD:		10.5147

(1) 80% Capital (\$2,323,491) amortized at 11.5000% for 20 years Principal & Interest of \$297,341 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5429

(2) 20% ROE (\$580,873) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4590

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	78.1774	78.1774	0.6950	77.4824
Indirect Care	43.6378	43.6378	0.3880	43.2498
Property	13.6500	10.5147	0.0935	10.4212
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6782
Supplemental Rate Add-on				\$7.1400
Totals	170.6654	167.5301	1.4894	184.8589

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213861-00 - 2010/01

200.89

Bay Breeze Nursing & Retirement Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3387 Gulf Breeze Parkway Gulf Breeze FL 32563 County: Santa Rosa[57] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1984 Acquired Date: 8/1/1984 Entered Medicaid 8/1/1984 Med # Active Date: 8/1/1998 Previous Med # 211401	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,222 Medicare: 7,670 Medicaid: 19,683	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 50.18357% Occupancy: 89.30328% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.47137% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	624,414	1,688,788	886,949	680,441	0	3,880,592
1a	Audit Adjustments						
2	Cost Per Diem	31.7235	85.7993	45.0617	34.5700		197.1545
3	Cost Per Diem Inflated	32.0460	91.2807	45.5199			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.0460	91.2807	45.5199	34.5700		203.4166
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.0460	91.2807	43.0938	13.6500		180.0705
12/13	Medicaid Adjustment Rate		0.0189	0.0089			
14	Prospective Per Diem 11	32.0460	91.2996	43.1027	13.6500		180.0983
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213861-00 - 2010/01
200.89

Bay Breeze Nursing & Retirement Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/30/1994 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 4,743,444 FRVS Base Asset: 1,698,423 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,767,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,794,755	12.3192
	< 60% of Base:	False	20% ROE(2):	948,689	0.9651
	Interest Rate:	11.5000 %	Insurance Cost(3):	64,006	1.6319
	Chase Rate:	8.5000 %	Taxes Cost(3):	31,980	0.8154
	Amortization Rate:	11.5000 %	Home Office(3):	16,097	0.4104
	Interest Only:	False	Replacement(3&4):	108,386	0.0000
Yearly Payment:	485,621	Total FRVS PD:	16.1420		

(1) 80% Capital (\$3,794,755) amortized at 11.5000% for 20 years Principal & Interest of \$485,621 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.3192

(2) 20% ROE (\$948,689) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9651

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.0460	32.0460	0.2849	31.7611
Direct Care	91.2996	91.2996	0.8117	90.4879
Indirect Care	43.1027	43.1027	0.3832	42.7195
Property	13.6500	16.1420	0.1435	15.9985
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7827
Supplemental Rate Add-on				\$7.1400
Totals	180.0983	182.5903	1.6233	200.8897

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213900-00 - 2010/01
225.54

Shady Rest Care Pavilion, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2310 North Airport Road Fort Myers FL 33907 County: Lee [36] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 10/1/1998 Previous Med # 201391	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 63,020 Medicare: 7,692 Medicaid: 40,765	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.68581% Occupancy: 95.92085% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.65754% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,688,105	3,808,474	2,391,154	396,643	0	8,284,376
1a	Audit Adjustments						
2	Cost Per Diem	41.4106	93.4251	58.6570	9.7300		203.2227
3	Cost Per Diem Inflated	42.0459	95.7025	59.5569			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0459	95.7025	59.5569	9.7300		207.0353
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.5854		55.2625			
7	Provider Target Rate	41.1777		56.0691			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.1777	95.7025	55.7263	9.7300		202.3365
12/13	Medicaid Adjustment Rate		1.5812	0.9207			
14	Prospective Per Diem 11	41.1777	97.2837	56.6470	9.7300		204.8384
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213900-00 - 2010/01
225.54

Shady Rest Care Pavilion, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 7,604,688 FRVS Base Asset: 1,043,401 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,386,200.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,083,750	8.6085
	< 60% of Base:	False	20% ROE(2):	1,520,938	0.7742
	Interest Rate:	5.6650 %	Insurance Cost(3):	112,728	1.7888
	Chase Rate:	6.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	5.6650 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	69,638	0.0000
Yearly Payment:	509,020	Total FRVS PD:	11.1715		

(1) 80% Capital (\$6,083,750) amortized at 5.6650% for 20 years Principal & Interest of \$509,020 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.6085

(2) 20% ROE (\$1,520,938) times the ROE factor (0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7742

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 105	Effective PBS Limitation	2,992,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.1777	41.1777	0.3661	40.8116
Direct Care	97.2837	97.2837	0.8649	96.4188
Indirect Care	56.6470	56.6470	0.5036	56.1434
Property	9.7300	11.1715	0.0993	11.0722
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9505
Supplemental Rate Add-on				\$7.1400
Totals	204.8384	206.2799	1.8339	225.5365

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213918-00 - 2010/01

204.06

Specialty Center of Pensacola

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6984 Pine Forest Road Pensacola FL 32526 County: Escambia[17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/9/1991 Acquired Date: 12/9/1991 Entered Medicaid 12/16/1991 Med # Active Date: 8/1/1998 Previous Med # 211249	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,914 Medicare: 10,539 Medicaid: 24,452	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.33850% Occupancy: 95.43260% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.05356% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	878,882	2,072,835	1,056,409	773,417	0	4,781,543
1a	Audit Adjustments						
2	Cost Per Diem	35.9432	84.7716	43.2034	31.6300		195.5482
3	Cost Per Diem Inflated	36.3086	90.1873	43.6427			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.3086	90.1873	43.6427	31.6300		201.7686
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4825			
7	Provider Target Rate	35.2002		43.1025			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	90.1873	43.1025	13.6500		182.1400
12/13	Medicaid Adjustment Rate		0.8460	0.4043			
14	Prospective Per Diem 11	35.2002	91.0333	43.5068	13.6500		183.3903
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213918-00 - 2010/01
204.06

Specialty Center of Pensacola

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/16/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/07 Indexed Asset Value 5,062,476 FRVS Base Asset: 3,576,837 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,652,500.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,049,981	13.1477
	< 60% of Base:	False	20% ROE(2):	1,012,495	1.0300
	Interest Rate:	11.5000 %	Insurance Cost(3):	67,499	1.6104
	Chase Rate:	8.5000 %	Taxes Cost(3):	29,931	0.7141
	Amortization Rate:	11.5000 %	Home Office(3):	18,755	0.4475
	Interest Only:	False	Replacement(3&4):	65,994	0.0000
Yearly Payment:	518,282	Total FRVS PD:	16.9497		

- (1) 80% Capital (\$4,049,981) amortized at 11.5000% for 20 years Principal & Interest of \$518,282 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1477
- (2) 20% ROE (\$1,012,495) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0300
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,663,600

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	35.2002	35.2002	0.3129	34.8873	
Direct Care	91.0333	91.0333	0.8093	90.2240	
Indirect Care	43.5068	43.5068	0.3868	43.1200	
Property	13.6500	16.9497	0.1507	16.7990	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.8946	
Supplemental Rate Add-on				\$7.1400	
Totals	183.3903	186.6900	1.6597	204.0649	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213926-00 - 2010/01

198.89

Silvercrest Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
910 Brookmeade Drive Crestview FL 32539 County: Okaloosa [46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1988 Acquired Date: 7/1/1988 Entered Medicaid 8/1/1988 Med # Active Date: 8/1/1998 Previous Med # 211362	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,438 Medicare: 4,956 Medicaid: 13,440	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.75986% Occupancy: 93.32420% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.44539% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	554,736	970,122	645,207	508,570	0	2,678,635
1a	Audit Adjustments						
2	Cost Per Diem	41.2750	72.1817	48.0065	37.8400		199.3032
3	Cost Per Diem Inflated	41.6217	74.2220	48.4097			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.6217	74.2220	48.4097	37.8400		202.0934
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3832		46.4097			
7	Provider Target Rate	39.9580		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9580	74.2220	47.0870	13.6500		174.9170
12/13	Medicaid Adjustment Rate		1.3159	0.8348			
14	Prospective Per Diem 11	39.9580	75.5379	47.9218	13.6500		177.0677
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213926-00 - 2010/01

198.89

Silvercrest Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 2,706,817 FRVS Base Asset: 1,779,720 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	1,309,333.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	2,165,454 14.0597
	Interest Rate:	11.5000 %	20% ROE(2):	541,363 0.8556
	Chase Rate:	8.5000 %	Insurance Cost(3):	32,845 1.6071
	Amortization Rate:	11.5000 %	Taxes Cost(3):	27,233 1.3325
	Interest Only:	False	Home Office(3):	1,172 0.0573
Yearly Payment:	277,117	Replacement(3&4):	12,628 0.0000	
		Total FRVS PD:	17.9122	

(1) 80% Capital (\$2,165,454) amortized at 11.5000% for 20 years Principal & Interest of \$277,117 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$14.0597

(2) 20% ROE (\$541,363) times the ROE factor (0.031150) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8556

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,779,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9580	39.9580	0.3552	39.6028
Direct Care	75.5379	75.5379	0.6716	74.8663
Indirect Care	47.9218	47.9218	0.4260	47.4958
Property	13.6500	17.9122	0.1592	17.7530
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0368
Supplemental Rate Add-on				\$7.1400
Totals	177.0677	181.3299	1.6120	198.8947

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 213934-00 - 2010/01

208.14

TMH Skilled Nursing Facility

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1609 Medical Drive Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1973 Acquired Date: 8/1/1973 Entered Medicaid 11/1/1974 Med # Active Date: 11/16/1998 Previous Med # 204447	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 113 Maximum: 41,358 Max Annualized: 41,245 Total Patient: 12,527 Medicare: 2,995 Medicaid: 773	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 6.17067% Occupancy: 30.28918% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 37.46881% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	96,587	160,058	205,226	17,501	0	479,372
1a	Audit Adjustments						
2	Cost Per Diem	124.9508	207.0608	265.4929	22.6404		620.1448
3	Cost Per Diem Inflated	123.9431	219.2551	263.3519			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	123.9431	219.2551	263.3519	22.6404		629.1905
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	101.7279		336.4837			
7	Provider Target Rate	103.2126		341.3947			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	13.6500		204.1397
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	52.4914	13.6500		204.1397
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 213934-00 - 2010/01

208.14

TMH Skilled Nursing Facility

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/07 Indexed Asset Value 4,231,049 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,384,839	11.3368
	< 60% of Base:	True	20% ROE(2):	846,210	0.8834
	Interest Rate:	12.5000 %	Insurance Cost(3):	1,226	0.0979
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	420,828	Total FRVS PD:	12.3181		

(1) 80% Capital (\$3,384,839) amortized at 12.5000% for 20 years Interest of \$420,828 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$11.3368

(2) 20% ROE (\$846,210) times the ROE factor (0.038750) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.8834

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 113	Effective PBS Limitation	4,326,883

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	13.6500	12.3181	0.1095	12.2086
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	204.1397	202.8078	1.8031	208.1447

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 214027-00 - 2010/01
198.29

Gramercy Park Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
17475 S. Dixie Highway Miami FL 33157 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1985 Acquired Date: 1/1/1985 Entered Medicaid 1/1/1985 Med # Active Date: 4/8/1997 Previous Med # 208396	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 60,052 Medicare: 1,450 Medicaid: 42,793	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.25991% Occupancy: 91.15361% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.76029% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,484,166	3,094,388	1,860,925	574,282	0	7,013,761
1a	Audit Adjustments						
2	Cost Per Diem	34.6824	72.3106	43.4867	13.4200		163.8997
3	Cost Per Diem Inflated	35.0350	76.9302	43.9288			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.0350	76.9302	43.9288	13.4200		169.3140
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.0350	76.9302	43.9288	13.4200		169.3140
12/13	Medicaid Adjustment Rate		1.8400	1.0507			
14	Prospective Per Diem 11	35.0350	78.7702	44.9795	13.4200		172.2047
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214027-00 - 2010/01

198.29

Gramercy Park Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	4/1/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,105,900.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	Fixed [2]	80% Capital(1):	6,453,326	13.5181
Indexed Asset Value	8,066,657	< 60% of Base:	False	20% ROE(2):	1,613,331	1.0941
FRVS Base Asset:	5,130,000	Interest Rate:	11.0000 %	Insurance Cost(3):	48,156	0.8019
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	175,569	2.9236
ROE Factor	0.040100	Amortization Rate:	11.0000 %	Home Office(3):	5,746	0.0957
		Interest Only:	False	Replacement(3&4):	67,506	0.0000
		Yearly Payment:	799,326	Total FRVS PD:		18.4334

(1) 80% Capital (\$6,453,326) amortized at 11.0000% for 20 years Principal & Interest of \$799,326 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.5181

(2) 20% ROE (\$1,613,331) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0941

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.0350	35.0350	0.3115	34.7235
Direct Care	78.7702	78.7702	0.7003	78.0699
Indirect Care	44.9795	44.9795	0.3999	44.5796
Property	13.4200	18.4334	0.1639	18.2695
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.5063
Supplemental Rate Add-on				\$7.1400
Totals	172.2047	177.2181	1.5756	198.2888

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214035-00 - 2010/01 238.87

MIAMI SHORES NURSING AND REHAB CEN

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9380 N.W. 7TH AVENUE Miami FL 33150 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1979 Acquired Date: 1/1/1979 Entered Medicaid 1/1/1979 Med # Active Date: 2/15/1999 Previous Med # 211982	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 99 Maximum: 36,135 Max Annualized: 36,135 Total Patient: 34,071 Medicare: 7,134 Medicaid: 26,089	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.57245% Occupancy: 94.28809% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.63775% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,564,848	2,521,979	1,532,179	288,283	0	5,907,289
1a	Audit Adjustments						
2	Cost Per Diem	59.9811	96.6683	58.7289	11.0500		226.4283
3	Cost Per Diem Inflated	60.4849	99.4007	59.2222			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	60.4849	99.4007	59.2222	11.0500		230.1578
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		56.6734			
7	Provider Target Rate	48.6916		57.5005			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.6916	99.4007	57.5005	11.0500		216.6428
12/13	Medicaid Adjustment Rate		2.9715	1.7189			
14	Prospective Per Diem 11	48.6916	102.3722	59.2194	11.0500		221.3332
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214035-00 - 2010/01

238.87

MIAMI SHORES NURSING AND REHAB CEN

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1979/01 Indexed Asset Value 2,504,150 FRVS Base Asset: 1,432,785 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,200,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,003,320	8.0108
	< 60% of Base:	False	20% ROE(2):	500,830	0.4797
	Interest Rate:	11.7500 %	Insurance Cost(3):	17,768	0.5215
	Chase Rate:	9.0000 %	Taxes Cost(3):	47,341	1.3895
	Amortization Rate:	11.7500 %	Home Office(3):	15,399	0.4520
	Interest Only:	False	Replacement(3&4):	24,646	0.0000
Yearly Payment:	260,522	Total FRVS PD:		10.8535	

(1) 80% Capital (\$2,003,320) amortized at 11.7500% for 20 years Principal & Interest of \$260,522 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$8.0108

(2) 20% ROE (\$500,830) times the ROE factor (0.031150) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.4797

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 99	Effective PBS Limitation	2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.6916	48.6916	0.4329	48.2587
Direct Care	102.3722	102.3722	0.9101	101.4621
Indirect Care	59.2194	59.2194	0.5265	58.6929
Property	11.0500	10.8535	0.0965	10.7570
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.5629
Supplemental Rate Add-on				\$7.1400
Totals	221.3332	221.1367	1.9660	238.8736

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214043-00 - 2010/01

216.75

Marion House Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3930 E Silver Springs Blvd Ocala FL 32670 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/4/1991 Acquired Date: 4/4/1991 Entered Medicaid 4/18/1991 Med # Active Date: 7/1/1998 Previous Med # 203602	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,804 Medicare: 6,770 Medicaid: 25,445	Superior: 181 Standard: 0 Conditional: 0 Total: 181
			Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	924,026	2,174,346	1,341,072	381,421	0	4,820,865
1a	Audit Adjustments						
2	Cost Per Diem	36.3146	85.4528	52.7047	14.9900		189.4621
3	Cost Per Diem Inflated	36.6838	90.9120	53.2406			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.6838	90.9120	53.2406	14.9900		195.8264
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.0490		55.6578			
7	Provider Target Rate	41.6481		56.4701			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.6838	90.9120	52.4914	13.6500		193.7372
12/13	Medicaid Adjustment Rate		1.2640	0.7298			
14	Prospective Per Diem 11	36.6838	92.1760	53.2212	13.6500		195.7310
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214043-00 - 2010/01
216.75

Marion House Health Care Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/18/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 5,004,640 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,899,145.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,003,712	12.3735
	< 60% of Base:	False	20% ROE(2):	1,000,928	1.0182
	Interest Rate:	10.7500 %	Insurance Cost(3):	41,213	1.0100
	Chase Rate:	10.0000 %	Taxes Cost(3):	62,785	1.5387
	Amortization Rate:	10.7500 %	Home Office(3):	3,904	0.0957
	Interest Only:	False	Replacement(3&4):	15,758	0.0000
Yearly Payment:	487,762	Total FRVS PD:	16.0361		

(1) 80% Capital (\$4,003,712) amortized at 10.7500% for 20 years Principal & Interest of \$487,762 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.3735

(2) 20% ROE (\$1,000,928) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0182

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	36.6838	36.6838	0.3261	36.3577	
Direct Care	92.1760	92.1760	0.8195	91.3565	
Indirect Care	53.2212	53.2212	0.4732	52.7480	
Property	13.6500	16.0361	0.1426	15.8935	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.2536	
Supplemental Rate Add-on				\$7.1400	
Totals	195.7310	198.1171	1.7614	216.7493	

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214060-00 - 2010/01

183.89

Life Care Center of Hilliard

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
US 1 & 3rd Street Hilliard FL 32046 County: Nassau [45] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/3/1990 Acquired Date: 4/3/1990 Entered Medicaid 5/1/1990 Med # Active Date: 2/1/1999 Previous Med # 201928	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,800 Medicare: 8,703 Medicaid: 26,098	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.57286% Occupancy: 90.86758% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.40646% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	917,534	2,012,417	989,548	795,728	0	4,715,227
1a	Audit Adjustments						
2	Cost Per Diem	35.1573	77.1100	37.9166	30.4900		180.6739
3	Cost Per Diem Inflated	35.4526	79.2896	38.2351			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.4526	79.2896	38.2351	30.4900		183.4673
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.7416		42.4739			
7	Provider Target Rate	48.4384		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.4526	79.2896	38.2351	13.6500		166.6273
12/13	Medicaid Adjustment Rate		1.3891	0.6699			
14	Prospective Per Diem 11	35.4526	80.6787	38.9050	13.6500		168.6863
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214060-00 - 2010/01
183.89

Life Care Center of Hilliard

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 4,963,170 FRVS Base Asset: 1,801,380 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 0.00 Type: None [1] < 60% of Base: True Interest Rate: 7.7500 % Chase Rate: 7.7500 % Amortization Rate: 7.7500 % Interest Only: True Yearly Payment: 304,688	Total Amount	Per Diem		
	80% Capital(1):	3,970,536	7.7293		
	20% ROE(2):	992,634	0.7844		
	Insurance Cost(3):	19,039	0.4784		
	Taxes Cost(3):	38,868	0.9766		
	Home Office(3):	32,093	0.8064		
	Replacement(3&4):	137,612	0.0000		
	Total FRVS PD:		10.7751		

(1) 80% Capital (\$3,970,536) amortized at 7.7500% for 20 years Interest of \$304,688 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7293

(2) 20% ROE (\$992,634) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7844

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,801,380

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	35.4526	35.4526	0.3152	35.1374	
Direct Care	80.6787	80.6787	0.7173	79.9614	
Indirect Care	38.9050	38.9050	0.3459	38.5591	
Property	13.6500	10.7751	0.0958	10.6793	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.4154	
Supplemental Rate Add-on				\$7.1400	
Totals	168.6863	165.8114	1.4742	183.8926	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214914-00 - 2010/01
217.23

Baldomero Lopez State Veteran's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6919 Parkway Boulevard Land O Lakes FL 34639 County: Pasco [51] Region: Central [3] Area: 5 Control Government Non-Prof Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1999 Acquired Date: 1/1/1999 Entered Medicaid 5/7/1999 Med # Active Date: 5/7/1999 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,108 Medicare: 1,739 Medicaid: 27,094	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.90931% Occupancy: 93.59745% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.78341% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,248,267	2,867,380	1,131,052	226,506	0	5,473,205
1a	Audit Adjustments						
2	Cost Per Diem	46.0717	105.8308	41.7455	8.3600		202.0080
3	Cost Per Diem Inflated	46.9659	112.8570	42.5557			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.9659	112.8570	42.5557	8.3600		210.7386
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.5694		53.6686			
7	Provider Target Rate	55.3658		54.4519			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	42.5557	8.3600		193.1006
12/13	Medicaid Adjustment Rate		1.7167	0.7617			
14	Prospective Per Diem 11	46.2679	97.6337	43.3174	8.3600		195.5790
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 214914-00 - 2010/01
217.23

Baldomero Lopez State Veteran's Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/7/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/01 Indexed Asset Value 5,322,722 FRVS Base Asset: 886,642 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,258,178	8.2892
	< 60% of Base:	True	20% ROE(2):	1,064,544	1.1083
	Interest Rate:	7.7500 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	7.7500 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	7.7500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	30,340	0.0000
Yearly Payment:	326,761	Total FRVS PD:		9.3975	

- (1) 80% Capital (\$4,258,178) amortized at 7.7500% for 20 years Interest of \$326,761 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2892
- (2) 20% ROE (\$1,064,544) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1083
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,594,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	97.6337	97.6337	0.8680	96.7657
Indirect Care	43.3174	43.3174	0.3851	42.9323
Property	8.3600	9.3975	0.0835	9.3140
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.2178
Supplemental Rate Add-on				\$7.1400
Totals	195.5790	196.6165	1.7479	217.2264

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214931-00 - 2010/01

197.25

Margate Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5951 Colonial Drive Margate FL 33063 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/10/1985 Acquired Date: 6/10/1985 Entered Medicaid 6/10/1985 Med # Active Date: 1/1/1999 Previous Med # 208418	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 170 Maximum: 62,220 Max Annualized: 62,050 Total Patient: 54,578 Medicare: 9,825 Medicaid: 32,128	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.86621% Occupancy: 87.71778% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.51004% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,127,793	2,337,922	1,456,846	1,559,493	0	6,482,054
1a	Audit Adjustments						
2	Cost Per Diem	35.1031	72.7690	45.3451	48.5400		201.7572
3	Cost Per Diem Inflated	34.1863	76.1188	44.1608			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1863	76.1188	44.1608	48.5400		203.0059
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.7928		46.8958			
7	Provider Target Rate	39.3590		47.5802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1863	76.1188	44.1608	13.6500		168.1159
12/13	Medicaid Adjustment Rate		0.7592	0.4405			
14	Prospective Per Diem 11	34.1863	76.8780	44.6013	13.6500		169.3156
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 214931-00 - 2010/01

197.25

Margate Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	13,125,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	Fixed [2]	80% Capital(1):	6,238,802	13.6101
Indexed Asset Value	7,798,502	< 60% of Base:	False	20% ROE(2):	1,559,700	0.9717
FRVS Base Asset:	3,420,000	Interest Rate:	10.7500 %	Insurance Cost(3):	106,957	1.9597
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	349,598	6.4055
ROE Factor	0.034790	Amortization Rate:	10.7500 %	Home Office(3):	3,143	0.0576
		Interest Only:	False	Replacement(3&4):	47,834	0.0000
		Yearly Payment:	760,058	Total FRVS PD:		23.0046

(1) 80% Capital (\$6,238,802) amortized at 10.7500% for 20 years Principal & Interest of \$760,058 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$13.6101

(2) 20% ROE (\$1,559,700) times the ROE factor (0.034790) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.9717

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1863	34.1863	0.3039	33.8824
Direct Care	76.8780	76.8780	0.6835	76.1945
Indirect Care	44.6013	44.6013	0.3965	44.2048
Property	13.6500	23.0046	0.2045	22.8001
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0295
Supplemental Rate Add-on				\$7.1400
Totals	169.3156	178.6702	1.5884	197.2513

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 215597-00 - 2010/01

192.16

Osprey Point Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1104 South Main Street Bushnell FL 33513 County: Sumter [60] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/2/1999 Acquired Date: 7/2/1999 Entered Medicaid 7/2/1999 Med # Active Date: 7/2/1999 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,936 Medicare: 8,594 Medicaid: 9,185	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 43.87180% Occupancy: 95.33697% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.93526% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	327,780	712,416	424,278	152,930	0	1,617,404
1a	Audit Adjustments						
2	Cost Per Diem	35.6864	77.5630	46.1925	16.6500		176.0919
3	Cost Per Diem Inflated	34.6400	81.4152	44.8381			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.6400	81.4152	44.8381	16.6500		177.5433
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.9899		46.4097			
7	Provider Target Rate	40.5735		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.6400	81.4152	44.8381	13.6500		174.5433
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.6400	81.4152	44.8381	13.6500		174.5433
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 215597-00 - 2010/01

192.16

Osprey Point Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/2/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,725,000.00		Total Amount	Per Diem
RS to Start Calcs:	1999/07	Type:	Variable [3]	80% Capital(1):	2,158,534	12.1385
Indexed Asset Value	2,698,168	< 60% of Base:	False	20% ROE(2):	539,634	0.9952
FRVS Base Asset:	2,330,760	Interest Rate:	9.3700 %	Insurance Cost(3):	12,301	0.5876
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	41,943	2.0034
ROE Factor	0.036350	Amortization Rate:	9.3700 %	Home Office(3):	12,699	0.6066
		Interest Only:	False	Replacement(3&4):	21,307	0.0000
		Yearly Payment:	239,250	Total FRVS PD:		16.3313

(1) 80% Capital (\$2,158,534) amortized at 9.3700% for 20 years Principal & Interest of \$239,250 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.1385

(2) 20% ROE (\$539,634) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9952

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,330,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.6400	34.6400	0.3080	34.3320
Direct Care	81.4152	81.4152	0.7238	80.6914
Indirect Care	44.8381	44.8381	0.3986	44.4395
Property	13.6500	16.3313	0.1452	16.1861
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.3673
Supplemental Rate Add-on				\$7.1400
Totals	174.5433	177.2246	1.5756	192.1563

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 216399-00 - 2010/01

238.60

Harbour's Edge

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
401 E. Linton Boulevard Delray Beach FL 33483 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/3/1987 Acquired Date: 8/3/1987 Entered Medicaid 6/1/1999 Med # Active Date: 6/1/1999 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 54 Maximum: 19,764 Max Annualized: 19,710 Total Patient: 15,198 Medicare: 4,560 Medicaid: 732	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 4.81642% Occupancy: 76.89739% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.12483% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	48,454	77,917	79,032	10,131	0	215,534
1a	Audit Adjustments						
2	Cost Per Diem	66.1940	106.4440	107.9672	13.8402		294.4454
3	Cost Per Diem Inflated	64.2531	111.7306	104.8015			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	64.2531	111.7306	104.8015	13.8402		294.6254
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	99.0907		99.4094			
7	Provider Target Rate	100.5369		100.8603			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	67.4461	13.6500		239.4776
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	56.1801	102.2014	67.4461	13.6500		239.4776
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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238.60

Harbour's Edge

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1987/07	Type:	None [1]	80% Capital(1):	787,463	3.4065
Indexed Asset Value	984,329	< 60% of Base:	True	20% ROE(2):	196,866	0.4034
FRVS Base Asset:	0	Interest Rate:	0.0000 %	Insurance Cost(3):	57,897	3.8095
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.036350	Amortization Rate:	7.7500 %	Home Office(3):	1,368	0.0900
		Interest Only:	True	Replacement(3&4):	1,804,887	0.0000
		Yearly Payment:	60,428	Total FRVS PD:		7.7094

(1) 80% Capital (\$787,463) amortized at 7.7500% for 20 years Interest of \$60,428 divided by annual available days (19,710) divided by Occup. Adj. (0.9000) = \$3.4065

(2) 20% ROE (\$196,866) times the ROE factor (0.036350) divided by annual available days (19,710) divided by Occup. Adj. (0.9000) = \$0.4034

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 54	Effective PBS Limitation	1,576,530

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	13.6500	7.7094	0.0685	7.6409
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	239.4776	233.5370	2.0762	238.6008

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 217263-00 - 2010/01

197.55

Crystal River Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
136 Northeast 12th Avenue Crystal River FL 34429 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/8/1976 Acquired Date: 12/8/1976 Entered Medicaid 12/8/1976 Med # Active Date: 7/1/1999 Previous Med # 206873	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,750 Max Annualized: 54,750 Total Patient: 41,859 Medicare: 5,822 Medicaid: 29,766 Medicaid Utilization 71.11016% Occupancy: 76.45479% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 94.57732% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,270,849	2,435,780	1,058,339	481,316	0	5,246,284
1a	Audit Adjustments						
2	Cost Per Diem	42.6947	81.8309	35.5553	16.1700		176.2509
3	Cost Per Diem Inflated	42.9059	84.3036	35.7311			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.9059	84.3036	35.7311	16.1700		179.1106
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.7021		42.4739			
7	Provider Target Rate	46.3691		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9059	84.3036	35.7311	13.6500		176.5906
12/13	Medicaid Adjustment Rate		2.0021	0.8486			
14	Prospective Per Diem 11	42.9059	86.3057	36.5797	13.6500		179.4413
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217263-00 - 2010/01
197.55

Crystal River Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1976/07 Indexed Asset Value 5,079,009 FRVS Base Asset: 2,866,100 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,920,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,063,207	8.4562
	< 60% of Base:	False	20% ROE(2):	1,015,802	0.6529
	Interest Rate:	8.2900 %	Insurance Cost(3):	38,942	0.9303
	Chase Rate:	8.2500 %	Taxes Cost(3):	67,478	1.6120
	Amortization Rate:	8.2900 %	Home Office(3):	36,517	0.8724
	Interest Only:	False	Replacement(3&4):	305,252	0.0000
Yearly Payment:	416,679	Total FRVS PD:		12.5238	

(1) 80% Capital (\$4,063,207) amortized at 8.2900% for 20 years Principal & Interest of \$416,679 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$8.4562

(2) 20% ROE (\$1,015,802) times the ROE factor (0.031670) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.6529

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	4,275,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9059	42.9059	0.3815	42.5244
Direct Care	86.3057	86.3057	0.7673	85.5384
Indirect Care	36.5797	36.5797	0.3252	36.2545
Property	13.6500	12.5238	0.1113	12.4125
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6799
Supplemental Rate Add-on				\$7.1400
Totals	179.4413	178.3151	1.5853	197.5497

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217395-00 - 2010/01

187.03

Ocala Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1201 Southeast 24th Road Ocala FL 34471 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/21/1977 Acquired Date: 11/21/1977 Entered Medicaid 11/21/1977 Med # Active Date: 7/1/1999 Previous Med # 206890	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 59,932 Medicare: 8,367 Medicaid: 42,431	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.79857% Occupancy: 91.22070% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.84329% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,390,277	3,394,635	1,484,537	658,953	0	6,928,402
1a	Audit Adjustments						
2	Cost Per Diem	32.7656	80.0037	34.9871	15.5300		163.2864
3	Cost Per Diem Inflated	32.9277	82.4211	35.1601			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.9277	82.4211	35.1601	15.5300		166.0389
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.8998		42.4739			
7	Provider Target Rate	38.4529		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.9277	82.4211	35.1601	13.6500		164.1589
12/13	Medicaid Adjustment Rate		1.9285	0.8227			
14	Prospective Per Diem 11	32.9277	84.3496	35.9828	13.6500		166.9101
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217395-00 - 2010/01

187.03

Ocala Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,160,000.00		Total Amount	Per Diem
RS to Start Calcs:	1977/07	Type:	Variable [3]	80% Capital(1):	6,003,346	10.4116
Indexed Asset Value	7,504,182	< 60% of Base:	False	20% ROE(2):	1,500,836	0.8038
FRVS Base Asset:	4,016,165	Interest Rate:	8.2900 %	Insurance Cost(3):	95,012	1.5853
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	49,662	0.8286
ROE Factor	0.031670	Amortization Rate:	8.2900 %	Home Office(3):	49,408	0.8244
		Interest Only:	False	Replacement(3&4):	94,834	0.0000
		Yearly Payment:	615,639	Total FRVS PD:		14.4537

(1) 80% Capital (\$6,003,346) amortized at 8.2900% for 20 years Principal & Interest of \$615,639 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.4116

(2) 20% ROE (\$1,500,836) times the ROE factor (0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8038

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.9277	32.9277	0.2927	32.6350
Direct Care	84.3496	84.3496	0.7499	83.5997
Indirect Care	35.9828	35.9828	0.3199	35.6629
Property	13.6500	14.4537	0.1285	14.3252
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6716
Supplemental Rate Add-on				\$7.1400
Totals	166.9101	167.7138	1.4910	187.0344

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217727-00 - 2010/01

206.33

West Melbourne Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2125 West New Havene Avenu West Melbourne FL 32904 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1979 Acquired Date: 9/11/1980 Entered Medicaid 9/11/1980 Med # Active Date: 7/1/1999 Previous Med # 206911	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 50,432 Medicare: 6,738 Medicaid: 27,794	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.11183% Occupancy: 76.55131% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 94.69671% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,166,776	2,295,073	1,127,826	650,380	15,211	5,255,266
1a	Audit Adjustments						
2	Cost Per Diem	41.9794	82.5744	40.5780	23.4000	0.5473	189.0791
3	Cost Per Diem Inflated	42.7942	88.0566	41.3656			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.7942	88.0566	41.3656	23.4000	0.5473	196.1637
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.9340		44.2413			
7	Provider Target Rate	44.5752		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.7942	88.0566	41.3656	13.6500	0.5473	186.4137
12/13	Medicaid Adjustment Rate		0.5064	0.2379			
14	Prospective Per Diem 11	42.7942	88.5630	41.6035	13.6500	0.5473	187.1580
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 217727-00 - 2010/01
206.33

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

West Melbourne Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,120,000.00	Total Amount	Per Diem	
RS to Start Calcs: 1980/07	Type:	Variable [3]	80% Capital(1):	4,370,305	7.5794
Indexed Asset Value 5,462,881	< 60% of Base:	False	20% ROE(2):	1,092,576	0.7583
FRVS Base Asset: 2,055,416	Interest Rate:	8.2900 %	Insurance Cost(3):	14,571	0.2889
Occup Adj Factor: 0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	67,687	1.3421
ROE Factor 0.041040	Amortization Rate:	8.2900 %	Home Office(3):	31,027	0.6152
	Interest Only:	False	Replacement(3&4):	134,859	0.0000
	Yearly Payment:	448,172	Total FRVS PD:	10.5839	

(1) 80% Capital (\$4,370,305) amortized at 8.2900% for 20 years Principal & Interest of \$448,172 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.5794

(2) 20% ROE (\$1,092,576) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7583

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.7942	42.7942	0.3805	42.4137
Direct Care	88.5630	88.5630	0.7874	87.7756
Indirect Care	41.6035	41.6035	0.3699	41.2336
Property	13.6500	10.5839	0.1214	13.5286
ROE	0.5473	0.0730	0.0049	0.5424
ROE Adjustment	-0.0730	-0.0730	-0.0006	-0.0724
Quality Assess-Medicaid Share				\$13.7670
Supplemental Rate Add-on				\$7.1400
Totals	187.0850	183.5446	1.6635	206.3285

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217735-00 - 2010/01

207.47

St. Augustine Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
51 Sunrise Boulevard St. Augustine FL 32086 County: St Johns[55] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/2/1976 Acquired Date: 4/2/1976 Entered Medicaid 4/2/1976 Med # Active Date: 7/1/1999 Previous Med # 206903	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,909 Medicare: 7,067 Medicaid: 24,987	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.60994% Occupancy: 90.86748% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.40634% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	1,072,705	2,186,930	965,030	379,553	0	4,604,218	
1a	Audit Adjustments							
2	Cost Per Diem	42.9305	87.5227	38.6213	15.1900		184.2645	
3	Cost Per Diem Inflated	43.7637	93.3334	39.3709				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	43.7637	93.3334	39.3709	15.1900		191.6580	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	50.6543		42.4739				
7	Provider Target Rate	51.3936		43.0938				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500			
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605				
10	Target Rate Class Ceiling	44.3969		52.4914				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	43.3471	93.3334	39.3709	13.6500		189.7014	
12/13	Medicaid Adjustment Rate		1.3240	0.5585				
14	Prospective Per Diem 11	43.3471	94.6574	39.9294	13.6500		191.5839	
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002						

Provider has submitted Supplemental Schedule.



0 217735-00 - 2010/01
207.47

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

St. Augustine Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,760,000.00		Total Amount	Per Diem
RS to Start Calcs:	1976/01	Type:	Variable [3]	80% Capital(1):	2,889,206	7.5161
Indexed Asset Value	3,611,507	< 60% of Base:	False	20% ROE(2):	722,301	0.7520
FRVS Base Asset:	2,002,828	Interest Rate:	8.2900 %	Insurance Cost(3):	38,880	0.9742
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	45,564	1.1417
ROE Factor	0.041040	Amortization Rate:	8.2900 %	Home Office(3):	24,454	0.6127
		Interest Only:	False	Replacement(3&4):	148,296	0.0000
		Yearly Payment:	296,286	Total FRVS PD:		10.9967

(1) 80% Capital (\$2,889,206) amortized at 8.2900% for 20 years Principal & Interest of \$296,286 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5161

(2) 20% ROE (\$722,301) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7520

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6574	94.6574	0.8416	93.8158
Indirect Care	39.9294	39.9294	0.3550	39.5744
Property	13.6500	10.9967	0.0978	10.8989
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0762
Supplemental Rate Add-on				\$7.1400
Totals	191.5839	188.9306	1.6798	207.4670

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217743-00 - 2010/01

208.51

Davtona Beach Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1055 Third Avenue Daytona Beach FL 32117 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1977 Acquired Date: 10/1/1977 Entered Medicaid 10/1/1977 Med # Active Date: 7/1/1999 Previous Med # 206881	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 50,989 Medicare: 5,168 Medicaid: 38,077	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.67689% Occupancy: 77.39678% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.74260% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,577,466	3,378,572	1,376,107	772,963	0	7,105,108
1a	Audit Adjustments						
2	Cost Per Diem	41.4283	88.7300	36.1401	20.3000		186.5984
3	Cost Per Diem Inflated	42.2324	94.6209	36.8415			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.2324	94.6209	36.8415	20.3000		193.9948
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.2442		42.4739			
7	Provider Target Rate	55.0359		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.2324	94.6209	36.8415	13.6500		187.3448
12/13	Medicaid Adjustment Rate		2.6268	1.0228			
14	Prospective Per Diem 11	42.2324	97.2477	37.8643	13.6500		190.9944
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217743-00 - 2010/01
208.51

Davtona Beach Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1977/07 Indexed Asset Value 5,379,066 FRVS Base Asset: 3,068,148 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,972,858.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,303,253	7.4686
	< 60% of Base:	False	20% ROE(2):	1,075,813	0.7467
	Interest Rate:	8.3000 %	Insurance Cost(3):	28,357	0.5561
	Chase Rate:	8.0000 %	Taxes Cost(3):	107,097	2.1004
	Amortization Rate:	8.3000 %	Home Office(3):	28,156	0.5522
	Interest Only:	False	Replacement(3&4):	136,985	0.0000
Yearly Payment:	441,621	Total FRVS PD:	11.4240		

(1) 80% Capital (\$4,303,253) amortized at 8.3000% for 20 years Principal & Interest of \$441,621 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.4686

(2) 20% ROE (\$1,075,813) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7467

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.2324	42.2324	0.3755	41.8569
Direct Care	97.2477	97.2477	0.8646	96.3831
Indirect Care	37.8643	37.8643	0.3366	37.5277
Property	13.6500	11.4240	0.1016	11.3224
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2795
Supplemental Rate Add-on				\$7.1400
Totals	190.9944	188.7684	1.6783	208.5096

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217824-00 - 2010/01

208.98

Life Care Center of Port St. Lucie

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3720 South Jennings Road Port St Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/9/1999 Acquired Date: 9/9/1999 Entered Medicaid 9/9/1999 Med # Active Date: 9/9/1999 Previous Med #	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 123 Maximum: 44,895 Max Annualized: 44,895 Total Patient: 40,666 Medicare: 18,231 Medicaid: 14,567	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 35.82108% Occupancy: 90.58024% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.05101% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	631,182	1,255,378	727,152	409,333	0	3,023,045
1a	Audit Adjustments						
2	Cost Per Diem	43.3296	86.1796	49.9178	28.1000		207.5270
3	Cost Per Diem Inflated	43.6935	88.6156	50.3371			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6935	88.6156	50.3371	28.1000		210.7462
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.5862		47.1833			
7	Provider Target Rate	50.3099		47.8719			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.6935	88.6156	47.8719	13.6500		193.8310
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.6935	88.6156	47.8719	13.6500		193.8310
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 217824-00 - 2010/01

208.98

Life Care Center of Port St. Lucie

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	8,495,769.00		Total Amount	Per Diem
RS to Start Calcs:	1999/07	Type:	Variable [3]	80% Capital(1):	4,507,543	9.9809
Indexed Asset Value	5,634,429	< 60% of Base:	False	20% ROE(2):	1,126,886	0.8688
FRVS Base Asset:	4,778,058	Interest Rate:	7.2400 %	Insurance Cost(3):	23,240	0.5715
Occup Adj Factor:	0.9000	Chase Rate:	4.5000 %	Taxes Cost(3):	89,019	2.1890
ROE Factor	0.031150	Amortization Rate:	6.5000 %	Home Office(3):	41,371	1.0173
		Interest Only:	False	Replacement(3&4):	27,430	0.0000
		Yearly Payment:	403,284	Total FRVS PD:		14.6275

(1) 80% Capital (\$4,507,543) amortized at 6.5000% for 20 years Principal & Interest of \$403,284 divided by annual available days (44,895) divided by Occup. Adj. (0.9000) = \$9.9809

(2) 20% ROE (\$1,126,886) times the ROE factor (0.031150) divided by annual available days (44,895) divided by Occup. Adj. (0.9000) = \$0.8688

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 123	Effective PBS Limitation	4,778,058

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.6935	43.6935	0.3885	43.3050
Direct Care	88.6156	88.6156	0.7878	87.8278
Indirect Care	47.8719	47.8719	0.4256	47.4463
Property	13.6500	14.6275	0.1300	14.4975
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$8.7663
Supplemental Rate Add-on				\$7.1400
Totals	193.8310	194.8085	1.7319	208.9829

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 218057-00 - 2010/01 207.71

Lakeshore Villas Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16002 Lakeshore Villas Drive Tampa FL 33613 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1986 Acquired Date: 9/1/1986 Entered Medicaid 9/1/1986 Med # Active Date: 7/1/1999 Previous Med # 209040	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 179 Maximum: 65,514 Max Annualized: 65,335 Total Patient: 56,369 Medicare: 10,472 Medicaid: 33,371	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.20098% Occupancy: 86.04115% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.43599% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,720,044	2,653,809	1,879,040	801,571	0	7,054,464
1a	Audit Adjustments						
2	Cost Per Diem	51.5431	79.5244	56.3076	24.0200		211.3951
3	Cost Per Diem Inflated	50.1969	83.1851	54.8370			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.1969	83.1851	54.8370	24.0200		212.2390
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.3898		44.2413			
7	Provider Target Rate	48.0815		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	83.1851	44.8870	13.6500		187.9900
12/13	Medicaid Adjustment Rate		0.8611	0.4646			
14	Prospective Per Diem 11	46.2679	84.0462	45.3516	13.6500		189.3157
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 218057-00 - 2010/01

207.71

Lakeshore Villas Health Care Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1986/07	Amount: 17,754,294.00	80% Capital(1): 5,831,291	9.4881
Indexed Asset Value 7,289,114	Type: Fixed [2]	20% ROE(2): 1,457,823	0.8625
FRVS Base Asset: 2,801,043	< 60% of Base: False	Insurance Cost(3): 62,949	1.1167
Occup Adj Factor: 0.9000	Interest Rate: 7.3640 %	Taxes Cost(3): 58	0.0010
ROE Factor 0.034790	Chase Rate: 7.7500 %	Home Office(3): 68,548	1.2161
	Amortization Rate: 7.3640 %	Replacement(3&4): 200,423	0.0000
	Interest Only: False	Total FRVS PD: 12.6844	
	Yearly Payment: 557,913		

(1) 80% Capital (\$5,831,291) amortized at 7.3640% for 20 years Principal & Interest of \$557,913 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.4881

(2) 20% ROE (\$1,457,823) times the ROE factor (0.034790) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.8625

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,737
Comparison Date: 1/1/1986	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,448,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	84.0462	84.0462	0.7472	83.2990
Indirect Care	45.3516	45.3516	0.4032	44.9484
Property	13.6500	12.6844	0.1214	13.5286
ROE	0.0000	0.8784		
ROE Adjustment	0.0000	-0.8784		
Quality Assess-Medicaid Share				\$12.9380
Supplemental Rate Add-on				\$7.1400
Totals	189.3157	188.3501	1.6831	207.7106

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 218171-00 - 2010/01

198.42

W. JACKSONVILLE HEALTH AND REHAB CEI

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1650 Fouraker Road Jacksonville FL 32221 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/20/1990 Acquired Date: 7/20/1990 Entered Medicaid 8/10/1990 Med # Active Date: 3/25/1999 Previous Med # 202550	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,696 Medicare: 9,413 Medicaid: 22,952	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.39866% Occupancy: 92.65938% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.62297% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	791,028	1,917,931	1,001,815	389,036	0	4,099,810
1a	Audit Adjustments						
2	Cost Per Diem	34.4644	83.5627	43.6483	16.9500		178.6254
3	Cost Per Diem Inflated	34.4992	88.6923	43.6924			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.4992	88.6923	43.6924	16.9500		183.8339
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.9557		43.6190			
7	Provider Target Rate	37.4951		44.2556			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.4992	88.6923	43.6924	13.6500		180.5339
12/13	Medicaid Adjustment Rate		0.6385	0.3145			
14	Prospective Per Diem 11	34.4992	89.3308	44.0069	13.6500		181.4869
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 218171-00 - 2010/01
198.42

W. JACKSONVILLE HEALTH AND REHAB CEI

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/10/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,347,119 FRVS Base Asset: 3,620,880 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,277,695	9.1425
	< 60% of Base:	False	20% ROE(2):	1,069,424	1.0683
	Interest Rate:	5.7500 %	Insurance Cost(3):	37,469	0.9207
	Chase Rate:	6.2500 %	Taxes Cost(3):	49,283	1.2110
	Amortization Rate:	5.7500 %	Home Office(3):	19,872	0.4883
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	360,396	Total FRVS PD:	12.8308		

(1) 80% Capital (\$4,277,695) amortized at 5.7500% for 20 years Principal & Interest of \$360,396 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1425

(2) 20% ROE (\$1,069,424) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0683

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,620,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.4992	34.4992	0.3067	34.1925
Direct Care	89.3308	89.3308	0.7942	88.5366
Indirect Care	44.0069	44.0069	0.3912	43.6157
Property	13.6500	12.8308	0.1141	12.7167
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2146
Supplemental Rate Add-on				\$7.1400
Totals	181.4869	180.6677	1.6062	198.4161

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 219380-00 - 2010/01

195.90

Life Care Center of Winter Haven

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1510 Cypress Gardens Boulevard Winter Haven FL 33884 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/3/1999 Acquired Date: 11/3/1999 Entered Medicaid 11/3/1999 Med # Active Date: 11/3/1999 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 177 Maximum: 64,782 Max Annualized: 64,605 Total Patient: 61,068 Medicare: 26,216 Medicaid: 28,935	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.38161% Occupancy: 94.26693% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.61158% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	940,500	2,409,996	1,289,472	869,207	0	5,509,175
1a	Audit Adjustments						
2	Cost Per Diem	32.5039	83.2900	44.5644	30.0400		190.3983
3	Cost Per Diem Inflated	32.8344	88.6110	45.0175			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.8344	88.6110	45.0175	30.0400		196.5029
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.8452		44.2413			
7	Provider Target Rate	45.4997		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.8344	88.6110	44.8870	13.6500		179.9824
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	32.8344	88.6110	44.8870	13.6500		179.9824
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 219380-00 - 2010/01

195.90

Life Care Center of Winter Haven

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/3/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/07 Indexed Asset Value 7,820,274 FRVS Base Asset: 6,875,742 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 13,959,827.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 6,256,219	9.2877			
	< 60% of Base: False		20% ROE(2): 1,564,055	1.0787			
	Interest Rate: 6.0500 %		Insurance Cost(3): 35,809	0.5864			
	Chase Rate: 8.2500 %		Taxes Cost(3): 192,557	3.1532			
	Amortization Rate: 6.0500 %		Home Office(3): 52,680	0.8626			
Interest Only: False		Replacement(3&4): 635,274	0.0000				
Yearly Payment: 540,026		Total FRVS PD:	14.9686				

(1) 80% Capital (\$6,256,219) amortized at 6.0500% for 20 years Principal & Interest of \$540,026 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$9.2877

(2) 20% ROE (\$1,564,055) times the ROE factor (0.040100) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$1.0787

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 38,846
Comparison Date: 1/1/1999	Current RS PBS: 48,357
Comparison Bed 177	Effective PBS Limitation 6,875,742

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.8344	32.8344	0.2919	32.5425
Direct Care	88.6110	88.6110	0.7878	87.8232
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	13.6500	14.9686	0.1331	14.8355
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.0686
Supplemental Rate Add-on				\$7.1400
Totals	179.9824	181.3010	1.6119	195.8977

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 220604-00 - 2010/01
207.92

Century Care Center.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6020 Industrial Blvd. Century FL 32535 County: Escambia[17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/12/1994 Acquired Date: 8/12/1994 Entered Medicaid 8/12/1994 Med # Active Date: 2/29/2000 Previous Med # 211168	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 88 Maximum: 32,120 Max Annualized: 32,120 Total Patient: 30,220 Medicare: 3,878 Medicaid: 22,222	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.53408% Occupancy: 94.08468% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.38613% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	889,887	1,849,287	1,017,594	468,440	0	4,225,208
1a	Audit Adjustments						
2	Cost Per Diem	40.0453	83.2187	45.7922	21.0800		190.1362
3	Cost Per Diem Inflated	40.3817	85.5710	46.1768			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.3817	85.5710	46.1768	21.0800		193.2095
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.1582		46.4097			
7	Provider Target Rate	40.7443		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.3817	85.5710	46.1768	13.6500		185.7795
12/13	Medicaid Adjustment Rate		2.2656	1.2226			
14	Prospective Per Diem 11	40.3817	87.8366	47.3994	13.6500		189.2677
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 220604-00 - 2010/01
207.92

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Century Care Center.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/12/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:	Amount: 2,207,800.00			Total Amount	Per Diem
RS to Start Calcs: 1994/07	Type: Fixed [2]		80% Capital(1): 2,600,870	9.7139	
Indexed Asset Value: 3,251,087	< 60% of Base: False		20% ROE(2): 650,217	0.7006	
FRVS Base Asset: 2,367,400	Interest Rate: 10.0000 %		Insurance Cost(3): 42,207	1.3967	
Occup Adj Factor: 0.9000	Chase Rate: 6.0000 %		Taxes Cost(3): 30,773	1.0183	
ROE Factor: 0.031150	Amortization Rate: 9.0000 %		Home Office(3): 4,653	0.1540	
	Interest Only: False		Replacement(3&4): 7,353	0.0000	
	Yearly Payment: 280,808		Total FRVS PD:	12.9835	

(1) 80% Capital (\$2,600,870) amortized at 9.0000% for 20 years Principal & Interest of \$280,808 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$9.7139

(2) 20% ROE (\$650,217) times the ROE factor (0.031150) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.7006

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 33,820
Comparison Date: 1/1/1994	Current RS PBS: 48,357
Comparison Bed: 70	Effective PBS Limitation: 2,367,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.3817	40.3817	0.3590	40.0227
Direct Care	87.8366	87.8366	0.7809	87.0557
Indirect Care	47.3994	47.3994	0.4214	46.9780
Property	13.6500	12.9835	0.1154	12.8681
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8509
Supplemental Rate Add-on				\$7.1400
Totals	189.2677	188.6012	1.6767	207.9154

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 220612-00 - 2010/01

201.33

Santa Rosa Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5386 Broad Steet Milton FL 32570 County: Santa Rosa [57] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1971 Acquired Date: 3/1/1971 Entered Medicaid 1/1/1971 Med # Active Date: 2/29/2000 Previous Med # 203505	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,260 Max Annualized: 40,150 Total Patient: 35,921 Medicare: 3,942 Medicaid: 28,354	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.93433% Occupancy: 89.22256% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.37151% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	914,546	2,414,380	1,168,722	495,628	0	4,993,276
1a	Audit Adjustments						
2	Cost Per Diem	32.2546	85.1513	41.2189	17.4800		176.1048
3	Cost Per Diem Inflated	32.5825	90.5913	41.6380			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.5825	90.5913	41.6380	17.4800		182.2918
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.5825	90.5913	41.6380	13.6500		178.4618
12/13	Medicaid Adjustment Rate		2.9488	1.3554			
14	Prospective Per Diem 11	32.5825	93.5401	42.9934	13.6500		182.7660
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 220612-00 - 2010/01
201.33

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Santa Rosa Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,292,878 FRVS Base Asset: 1,673,412 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 815,000.00 Type: Fixed [2] < 60% of Base: True Interest Rate: 8.2700 % Chase Rate: 12.5000 % Amortization Rate: 12.5000 % Interest Only: True Yearly Payment: 327,516	Total Amount	Per Diem	
	80% Capital(1): 2,634,302	9.0637		
	20% ROE(2): 658,576	0.7308		
	Insurance Cost(3): 74,535	2.0750		
	Taxes Cost(3): 18,800	0.5234		
	Home Office(3): 5,340	0.1487		
	Replacement(3&4): 55,190	0.0000		
	Total FRVS PD:	12.5416		

(1) 80% Capital (\$2,634,302) amortized at 12.5000% for 20 years Interest of \$327,516 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$9.0637

(2) 20% ROE (\$658,576) times the ROE factor (0.040100) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.7308

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.5825	32.5825	0.2897	32.2928
Direct Care	93.5401	93.5401	0.8316	92.7085
Indirect Care	42.9934	42.9934	0.3822	42.6112
Property	13.6500	12.5416	0.1115	12.4301
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1462
Supplemental Rate Add-on				\$7.1400
Totals	182.7660	181.6576	1.6150	201.3288

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 220621-00 - 2010/01

213.45

Sandy Ridge Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5360 Glover Lane Milton FL 32570 County: Santa Rosa[57] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 4/24/1987 Med # Active Date: 2/29/2000 Previous Med # 209465	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,969 Medicare: 2,090 Medicaid: 15,275	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.84563% Occupancy: 95.48725% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.12116% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	527,606	1,309,633	712,455	221,946	0	2,771,640
1a	Audit Adjustments						
2	Cost Per Diem	34.5405	85.7370	46.6419	14.5300		181.4494
3	Cost Per Diem Inflated	34.8917	91.2144	47.1161			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.8917	91.2144	47.1161	14.5300		187.7522
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		47.2287			
7	Provider Target Rate	39.9241		47.9180			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.8917	91.2144	47.1161	13.6500		186.8722
12/13	Medicaid Adjustment Rate		2.3443	1.2109			
14	Prospective Per Diem 11	34.8917	93.5587	48.3270	13.6500		190.4274
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 220621-00 - 2010/01 213.45

Sandy Ridge Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/29/2000 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 2,721,742 FRVS Base Asset: 1,695,540 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem				
	Amount:	1,650,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>		Total Amount	Per Diem
		Total Amount	Per Diem				
	Type:	Fixed [2]	80% Capital(1):	2,177,394	13.1737		
	< 60% of Base:	False	20% ROE(2):	544,348	1.1075		
	Interest Rate:	10.4310 %	Insurance Cost(3):	37,596	1.7929		
	Chase Rate:	9.0000 %	Taxes Cost(3):	15,215	0.7256		
	Amortization Rate:	10.4310 %	Home Office(3):	3,102	0.1479		
Interest Only:	False	Replacement(3&4):	18,404	0.0000			
Yearly Payment:	259,654	Total FRVS PD:		16.9476			

- (1) 80% Capital (\$2,177,394) amortized at 10.4310% for 20 years Principal & Interest of \$259,654 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.1737
- (2) 20% ROE (\$544,348) times the ROE factor (0.040100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.1075
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,259
Comparison Date:	1/1/1985	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,695,540

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	34.8917	34.8917	0.3102	34.5815	
Direct Care	93.5587	93.5587	0.8318	92.7269	
Indirect Care	48.3270	48.3270	0.4297	47.8973	
Property	13.6500	16.9476	0.1507	16.7969	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.3062	
Supplemental Rate Add-on				\$7.1400	
Totals	190.4274	193.7250	1.7224	213.4488	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 221465-00 - 2010/01

178.11

Westminster Care of Clermont

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
151 East Minnehaha Avenue Clermont FL 34711 County: Lake [35] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1968 Acquired Date: 7/1/1981 Entered Medicaid 7/1/1981 Med # Active Date: 9/29/1999 Previous Med # 212539	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 182 Maximum: 66,612 Max Annualized: 66,430 Total Patient: 58,329 Medicare: 8,373 Medicaid: 38,240	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.55916% Occupancy: 87.56530% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.32143% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,311,968	2,880,007	1,359,932	156,402	0	5,708,309
1a	Audit Adjustments						
2	Cost Per Diem	34.3088	75.3140	35.5631	4.0900		149.2759
3	Cost Per Diem Inflated	33.4127	78.7809	34.6343			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.4127	78.7809	34.6343	4.0900		150.9179
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.4127	78.7809	34.6343	4.0900		150.9179
12/13	Medicaid Adjustment Rate		1.3790	0.6062			
14	Prospective Per Diem 11	33.4127	80.1599	35.2405	4.0900		152.9031
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 221465-00 - 2010/01

178.11

Westminster Care of Clermont

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,153,991.00		Total Amount	Per Diem
RS to Start Calcs:	1981/07	Type:	Variable [3]	80% Capital(1):	5,234,550	7.6856
Indexed Asset Value	6,543,188	< 60% of Base:	False	20% ROE(2):	1,308,638	0.7615
FRVS Base Asset:	2,631,593	Interest Rate:	6.2600 %	Insurance Cost(3):	88,490	1.5171
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.034790	Amortization Rate:	6.2600 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	257,671	0.0000
		Yearly Payment:	459,496	Total FRVS PD:		9.9642

(1) 80% Capital (\$5,234,550) amortized at 6.2600% for 20 years Principal & Interest of \$459,496 divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$7.6856

(2) 20% ROE (\$1,308,638) times the ROE factor (0.034790) divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$0.7615

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 142	Effective PBS Limitation	4,047,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.4127	33.4127	0.2971	33.1156
Direct Care	80.1599	80.1599	0.7127	79.4472
Indirect Care	35.2405	35.2405	0.3133	34.9272
Property	4.0900	9.9642	0.0886	9.8756
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6090
Supplemental Rate Add-on				\$7.1400
Totals	152.9031	158.7773	1.4117	178.1146

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 221473-00 - 2010/01

222.24

Calusa Harbour

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2525 East First Street Ft. Myers FL 33901 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 6/1/1984 Acquired Date: 6/1/1984 Entered Medicaid 6/1/1984 Med # Active Date: 4/23/1999 Previous Med # 210935	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,664 Medicare: 7,094 Medicaid: 7,100	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 34.35927% Occupancy: 94.09836% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.40306% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	368,482	580,541	414,314	125,031	0	1,488,368
1a	Audit Adjustments						
2	Cost Per Diem	51.8989	81.7663	58.3541	17.6100		209.6293
3	Cost Per Diem Inflated	50.3772	85.8273	56.6431			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.3772	85.8273	56.6431	17.6100		210.4576
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	78.5059		58.1574			
7	Provider Target Rate	79.6517		59.0062			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	50.3772	85.8273	56.6431	13.6500		206.4976
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	50.3772	85.8273	56.6431	13.6500		206.4976
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 221473-00 - 2010/01

222.24

Calusa Harbour

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:	Amount:	2,120,000.00		
RS to Start Calcs: 1984/01	Type:	Variable [3]	80% Capital(1):	1,487,042
Indexed Asset Value 1,858,803	< 60% of Base:	False	20% ROE(2):	371,761
FRVS Base Asset: 1,177,008	Interest Rate:	8.2640 %	Insurance Cost(3):	27,858
Occup Adj Factor: 0.9000	Chase Rate:	8.0000 %	Taxes Cost(3):	20,352
ROE Factor 0.036350	Amortization Rate:	8.2640 %	Home Office(3):	72,482
	Interest Only:	False	Replacement(3&4):	97,277
	Yearly Payment:	152,204	Total FRVS PD:	14.2484

(1) 80% Capital (\$1,487,042) amortized at 8.2640% for 20 years Principal & Interest of \$152,204 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.7222

(2) 20% ROE (\$371,761) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6856

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	50.3772	50.3772	0.4479	49.9293
Direct Care	85.8273	85.8273	0.7630	85.0643
Indirect Care	56.6431	56.6431	0.5036	56.1395
Property	13.6500	14.2484	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.4349
Supplemental Rate Add-on				\$7.1400
Totals	206.4976	207.0960	1.8359	222.2366

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 221589-00 - 2010/01

194.56

Westminster Care of Delaney Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
215 Annie Street Orlando FL 32806 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1992 Acquired Date: 7/1/1992 Entered Medicaid 3/30/1993 Med # Active Date: 9/29/1999 Previous Med # 213268	02/01/2008-01/31/2009 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 18,819 Medicare: 4,047 Medicaid: 8,560	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.48595% Occupancy: 85.69672% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.00992% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	363,950	607,752	428,772	125,575	0	1,526,049
1a	Audit Adjustments						
2	Cost Per Diem	42.5175	70.9991	50.0902	14.6700		178.2768
3	Cost Per Diem Inflated	41.4071	74.2674	48.7820			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.4071	74.2674	48.7820	14.6700		179.1265
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.4071	74.2674	48.7820	13.6500		178.1065
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.4071	74.2674	48.7820	13.6500		178.1065
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 221589-00 - 2010/01

194.56

Westminster Care of Delaney Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/30/1993 Year of Phase-In/ Full: RS to Start Calcs: 1992/07 Indexed Asset Value 2,700,837 FRVS Base Asset: 1,896,540 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	2,160,670	9.2342
	< 60% of Base:	True	20% ROE(2):	540,167	0.9534
	Interest Rate:	8.5000 %	Insurance Cost(3):	32,985	1.7527
	Chase Rate:	8.5000 %	Taxes Cost(3):	2,205	0.1172
	Amortization Rate:	8.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	67,174	0.0000
Yearly Payment:	182,007	Total FRVS PD:		12.0575	

(1) 80% Capital (\$2,160,670) amortized at 8.5000% for 20 years Interest of \$182,007 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.2342

(2) 20% ROE (\$540,167) times the ROE factor (0.034790) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9534

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	31,609
Comparison Date: 1/1/1992	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,896,540

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.4071	41.4071	0.3681	41.0390
Direct Care	74.2674	74.2674	0.6603	73.6071
Indirect Care	48.7820	48.7820	0.4337	48.3483
Property	13.6500	12.0575	0.1072	11.9503
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4729
Supplemental Rate Add-on				\$7.1400
Totals	178.1065	176.5140	1.5693	194.5576

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223239-00 - 2010/01

220.16

Regents Park at Aventura

Type of Cost Report: Prospective with Interim Component[8] Type of Cost: Actual with Interim Component[3] Type of Rate: Prospective[1] Interim Component effective date : 05/01/2009

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
18905 NE 25th Avenue North Miami Beach FL 33180 County: Dade[13] Region: South[2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/11/1988 Acquired Date: 1/11/1988 Entered Medicaid 11/21/1988 Med # Active Date: 5/1/2000 Previous Med # 200450	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 61,706 Medicare: 15,234 Medicaid: 32,528	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.71448% Occupancy: 93.66424% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.86603% Weighted Low Occ Adjustment Factor: 100.00000% Interim Component Effective date: 5/1/2009		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,184,847	2,387,393	1,597,903	815,152	0	5,985,295
1a	Audit Adjustments						
2	Cost Per Diem	36.4254	73.3950	49.1239	25.0600		184.0043
3	Cost Per Diem Inflated	36.4622	77.9004	49.1735			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.4622	77.9004	49.1735	25.0600		188.5961
5a	Interim Adjustment	1.6197	6.3887	10.8019			
5b	Interim Adjusted Per Diem	38.0819	84.2891	59.9754			
6	Prior Semester: Provider Target Base	38.5018		47.3256			
7	Provider Target Rate	39.0637		48.0163			
7a	Interim Adjustment	1.6197		10.8019			
7b	Interim Adjusted Provider Target Rate	40.6834		58.8182			
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.0819	84.2891	55.7263	13.6500		191.7473
12/13	Medicaid Adjustment Rate		0.2574	0.1702			
14	Prospective Per Diem 11	38.0819	84.5465	55.8965	13.6500		192.1749
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223239-00 - 2010/01

220.16

Regents Park at Aventura

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/21/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 8,694,076 FRVS Base Asset: 5,296,140 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 7,500,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 10.0000 % Chase Rate: 9.0000 % Amortization Rate: 10.0000 % Interest Only: False Yearly Payment: 805,437	Total Amount	Per Diem		
	80% Capital(1):	6,955,261	13.6215		
	20% ROE(2):	1,738,815	1.1580		
	Insurance Cost(3):	425,861	6.9015		
	Taxes Cost(3):	163,376	2.6477		
	Home Office(3):	0	0.0000		
	Replacement(3&4):	26,150	0.0000		
	Total FRVS PD:		24.3287		

(1) 80% Capital (\$6,955,261) amortized at 10.0000% for 20 years Principal & Interest of \$805,437 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.6215

(2) 20% ROE (\$1,738,815) times the ROE factor (0.039380) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1580

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,296,140

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.0819	38.0819	0.3386	37.7433
Direct Care	84.5465	84.5465	0.7517	83.7948
Indirect Care	55.8965	55.8965	0.4969	55.3996
Property	13.6500	24.3287	0.2163	24.1124
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9671
Supplemental Rate Add-on				\$7.1400
Totals	192.1749	202.8536	1.8035	220.1572

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223654-00 - 2010/01
182.64

Westminster Care of Orlando

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
830 West 29th Street Orlando FL 32805 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1971 Acquired Date: 5/1/1971 Entered Medicaid 5/1/1971 Med # Active Date: 9/29/1999 Previous Med # 218367	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 420 Maximum: 153,720 Max Annualized: 153,300 Total Patient: 113,800 Medicare: 4,732 Medicaid: 94,757 Medicaid Utilization 83.26626% Occupancy: 74.03070% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 91.57864% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	3,103,042	7,086,848	4,036,934	1,162,668	0	15,389,492
1a	Audit Adjustments						
2	Cost Per Diem	32.7474	74.7897	42.6030	12.2700		162.4101
3	Cost Per Diem Inflated	33.3830	79.7551	43.4299			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.3830	79.7551	43.4299	12.2700		168.8380
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.3830	79.7551	43.4299	12.2700		168.8380
12/13	Medicaid Adjustment Rate		2.9848	1.6253			
14	Prospective Per Diem 11	33.3830	82.7399	45.0552	12.2700		173.4481
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 223654-00 - 2010/01

182.64

Westminster Care of Orlando

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 16,043,219 FRVS Base Asset: 8,041,774 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	16,200,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	12,834,575	10.5882
	< 60% of Base:	False	20% ROE(2):	3,208,644	0.9544
	Interest Rate:	9.7500 %	Insurance Cost(3):	184,738	1.6234
	Chase Rate:	7.7500 %	Taxes Cost(3):	4,940	0.0434
	Amortization Rate:	9.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	402,567	0.0000
Yearly Payment:	1,460,857	Total FRVS PD:		13.2094	

(1) 80% Capital (\$12,834,575) amortized at 9.7500% for 20 years Principal & Interest of \$1,460,857 divided by annual available days (153,300) divided by Occup. Adj. (0.9000) = \$10.5882

(2) 20% ROE (\$3,208,644) times the ROE factor (0.041040) divided by annual available days (153,300) divided by Occup. Adj. (0.9000) = \$0.9544

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 420	Effective PBS Limitation	11,970,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.3830	33.3830	0.2968	33.0862
Direct Care	82.7399	82.7399	0.7356	82.0043
Indirect Care	45.0552	45.0552	0.4006	44.6546
Property	12.2700	13.2094	0.1174	13.0920
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.6644
Supplemental Rate Add-on				\$7.1400
Totals	173.4481	174.3875	1.5504	182.6415

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223786-00 - 2010/01

216.39

Life Care Center of Sarasota

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8104 North Tuttle Avenue Sarasota Fl 34243 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/5/2000 Acquired Date: 5/5/2000 Entered Medicaid 6/26/2000 Med # Active Date: 6/29/2000 Previous Med #	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,264 Medicare: 21,832 Medicaid: 10,854	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 27.64364% Occupancy: 89.39891% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.58966% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	524,491	969,562	574,115	527,504	0	2,595,672
1a	Audit Adjustments						
2	Cost Per Diem	48.3224	89.3276	52.8943	48.6000		239.1443
3	Cost Per Diem Inflated	47.0603	93.4396	51.5128			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.0603	93.4396	51.5128	48.6000		240.6127
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.2745		46.1192			
7	Provider Target Rate	52.0228		46.7923			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.0603	93.4396	46.7923	13.6500		200.9422
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.0603	93.4396	46.7923	13.6500		200.9422
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 223786-00 - 2010/01

216.39

Life Care Center of Sarasota

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/29/2000 Year of Phase-In/ Full: RS to Start Calcs: 2000/01 Indexed Asset Value 5,802,840 FRVS Base Asset: 4,718,880 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,642,272	11.0989
	< 60% of Base:	True	20% ROE(2):	1,160,568	1.0243
	Interest Rate:	9.5000 %	Insurance Cost(3):	22,790	0.5804
	Chase Rate:	9.5000 %	Taxes Cost(3):	112,401	2.8627
	Amortization Rate:	9.5000 %	Home Office(3):	44,982	1.1456
	Interest Only:	True	Replacement(3&4):	49,865	0.0000
Yearly Payment:	437,517	Total FRVS PD:	16.7119		

(1) 80% Capital (\$4,642,272) amortized at 9.5000% for 20 years Interest of \$437,517 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0989

(2) 20% ROE (\$1,160,568) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0243

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,324
Comparison Date: 7/1/1999	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,718,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.0603	47.0603	0.4184	46.6419
Direct Care	93.4396	93.4396	0.8307	92.6089
Indirect Care	46.7923	46.7923	0.4160	46.3763
Property	13.6500	16.7119	0.1486	16.5633
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.0547
Supplemental Rate Add-on				\$7.1400
Totals	200.9422	204.0041	1.8137	216.3851

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223808-00 - 2010/01

218.73

Avante at Orlando, inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2000 North Semoran Boulevar Orlando FL 32807 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1970 Acquired Date: 9/1/1970 Entered Medicaid 10/1/1980 Med # Active Date: 6/1/2000 Previous Med # 213063	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 118 Maximum: 43,070 Max Annualized: 43,070 Total Patient: 39,071 Medicare: 7,305 Medicaid: 29,312	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.02240% Occupancy: 90.71512% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.21786% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,250,341	2,633,276	1,449,293	187,304	0	5,520,214
1a	Audit Adjustments						
2	Cost Per Diem	42.6563	89.8361	49.4437	6.3900		188.3261
3	Cost Per Diem Inflated	42.5142	92.8071	49.2790			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.5142	92.8071	49.2790	6.3900		190.9903
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.6675		50.4459			
7	Provider Target Rate	41.2610		51.1822			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.2610	92.8071	49.2790	6.3900		189.7371
12/13	Medicaid Adjustment Rate		2.6125	1.3872			
14	Prospective Per Diem 11	41.2610	95.4196	50.6662	6.3900		193.7368
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 223808-00 - 2010/01

218.73

Avante at Orlando, inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,336,855 FRVS Base Asset: 1,773,104 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	450,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,669,484	8.5620
	< 60% of Base:	True	20% ROE(2):	667,371	0.5559
	Interest Rate:	7.2000 %	Insurance Cost(3):	84,768	2.1696
	Chase Rate:	12.5000 %	Taxes Cost(3):	29,139	0.7458
	Amortization Rate:	12.5000 %	Home Office(3):	41,939	1.0734
	Interest Only:	True	Replacement(3&4):	14,950	0.0000
Yearly Payment:	331,890	Total FRVS PD:	13.1067		

(1) 80% Capital (\$2,669,484) amortized at 12.5000% for 20 years Interest of \$331,890 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$8.5620

(2) 20% ROE (\$667,371) times the ROE factor (0.032290) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.5559

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 118	Effective PBS Limitation	3,363,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.2610	41.2610	0.3668	40.8942
Direct Care	95.4196	95.4196	0.8483	94.5713
Indirect Care	50.6662	50.6662	0.4504	50.2158
Property	6.3900	13.1067	0.1165	12.9902
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9191
Supplemental Rate Add-on				\$7.1400
Totals	193.7368	200.4535	1.7820	218.7306

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223883-00 - 2010/01

195.34

Doctors Lake of Orange Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
833 Kingsley Avenue Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 11/3/1987 Med # Active Date: 4/1/2000 Previous Med # 213811	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,207 Medicare: 4,748 Medicaid: 32,215	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.32620% Occupancy: 96.09973% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.87882% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,070,207	2,627,995	1,270,740	480,004	0	5,448,946
1a	Audit Adjustments						
2	Cost Per Diem	33.2208	81.5768	39.4456	14.9000		169.1432
3	Cost Per Diem Inflated	32.9529	86.3811	39.1275			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.9529	86.3811	39.1275	14.9000		173.3615
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.7791		46.7510			
7	Provider Target Rate	40.3597		47.4333			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.9529	86.3811	39.1275	13.6500		172.1115
12/13	Medicaid Adjustment Rate		2.5583	1.1588			
14	Prospective Per Diem 11	32.9529	88.9394	40.2863	13.6500		175.8286
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223883-00 - 2010/01

195.34

Doctors Lake of Orange Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/3/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,336,590 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,269,272	9.3939
	< 60% of Base:	True	20% ROE(2):	1,067,318	1.0492
	Interest Rate:	8.7500 %	Insurance Cost(3):	40,465	0.9587
	Chase Rate:	8.7500 %	Taxes Cost(3):	87,900	2.0826
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	20,993	0.0000
Yearly Payment:	370,308	Total FRVS PD:	13.4844		

(1) 80% Capital (\$4,269,272) amortized at 8.7500% for 20 years Interest of \$370,308 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3939

(2) 20% ROE (\$1,067,318) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0492

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.9529	32.9529	0.2930	32.6599
Direct Care	88.9394	88.9394	0.7907	88.1487
Indirect Care	40.2863	40.2863	0.3582	39.9281
Property	13.6500	13.4844	0.1199	13.3645
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1025
Supplemental Rate Add-on				\$7.1400
Totals	175.8286	175.6630	1.5618	195.3437

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 223905-00 - 2010/01

227.17

Horizon Healthcare Center at Daytona

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1350 South Nova Road Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/1/1983 Acquired Date: 2/1/1983 Entered Medicaid 7/1/1987 Med # Active Date: 1/1/1998 Previous Med # 209686	06/01/2007-05/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 84 Maximum: 30,744 Max Annualized: 30,660 Total Patient: 25,732 Medicare: 4,236 Medicaid: 11,723	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.55806% Occupancy: 83.69763% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.53698% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.72696513 Semester Index: 1.77482092 Cost: 1.02771092 Target: 1.01021645 DC FY Index: 1.68948517 DC Sem Index: 1.80700000 DC Inflation: 1.06955659 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	602,987	1,092,319	747,746	279,711	0	2,722,763
1a	Audit Adjustments						
2	Cost Per Diem	51.4362	93.1774	63.7845	23.8600		232.2581
3	Cost Per Diem Inflated	52.8615	99.6585	65.5520			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.8615	99.6585	65.5520	23.8600		241.9320
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.8934		54.4865			
7	Provider Target Rate	54.6800		55.2817			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	92.3475	55.2817	13.6500		208.7949
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5157	92.3475	55.2817	13.6500		208.7949
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 223905-00 - 2010/01

227.17

Horizon Healthcare Center at Daytona

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,875,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	Variable [3]	80% Capital(1):	2,620,246	7.7422
Indexed Asset Value	3,275,307	< 60% of Base:	False	20% ROE(2):	655,061	0.9942
FRVS Base Asset:	813,756	Interest Rate:	5.3500 %	Insurance Cost(3):	36,488	1.4180
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	68,795	2.6735
ROE Factor	0.041880	Amortization Rate:	5.3500 %	Home Office(3):	16,390	0.6370
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	213,637	Total FRVS PD:		13.4649

(1) 80% Capital (\$2,620,246) amortized at 5.3500% for 20 years Principal & Interest of \$213,637 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$7.7422

(2) 20% ROE (\$655,061) times the ROE factor (0.041880) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$0.9942

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	25,365
Comparison Date: 7/1/1982	Current RS PBS:	48,357
Comparison Bed 55	Effective PBS Limitation	1,395,075

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5157	47.5157	0.4224	47.0933
Direct Care	92.3475	92.3475	0.8210	91.5265
Indirect Care	55.2817	55.2817	0.4915	54.7902
Property	13.6500	13.4649	0.1197	13.3452
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2742
Supplemental Rate Add-on				\$7.1400
Totals	208.7949	208.6098	1.8546	227.1694

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 224243-00 - 2010/01

209.80

Pensacola Health Care Facility

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1717 West Avery Street Pensacola FL 32501 County: Escambia [17] Region: North [1] Area: 1 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1975 Acquired Date: 5/1/1975 Entered Medicaid 3/1/1984 Med # Active Date: 1/1/2000 Previous Med # 213772	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 118 Maximum: 43,188 Max Annualized: 43,070 Total Patient: 32,421 Medicare: 4,707 Medicaid: 23,792	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.38453% Occupancy: 75.06946% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 92.86362% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,017,842	2,149,426	1,151,879	331,660	0	4,650,807
1a	Audit Adjustments						
2	Cost Per Diem	42.7809	90.3424	48.4146	13.9400		195.4779
3	Cost Per Diem Inflated	43.6112	96.3403	49.3542			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6112	96.3403	49.3542	13.9400		203.2457
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.6399		47.4275			
7	Provider Target Rate	36.1601		48.1197			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.1601	94.6512	48.1197	13.6500		192.5810
12/13	Medicaid Adjustment Rate		2.4900	1.2659			
14	Prospective Per Diem 11	36.1601	97.1412	49.3856	13.6500		196.3369
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 224243-00 - 2010/01

209.80

Pensacola Health Care Facility

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/30/1987 Year of Phase-In/ Full: RS to Start Calcs: 1975/01 Indexed Asset Value 2,384,494 FRVS Base Asset: 1,100,592 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,907,595	5.0078
	< 60% of Base:	True	20% ROE(2):	476,899	0.5049
	Interest Rate:	10.2500 %	Insurance Cost(3):	49,527	1.5276
	Chase Rate:	10.2500 %	Taxes Cost(3):	33,844	1.0439
	Amortization Rate:	10.2500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	24,711	0.0000
Yearly Payment:	194,118	Total FRVS PD:		8.0842	

(1) 80% Capital (\$1,907,595) amortized at 10.2500% for 20 years Interest of \$194,118 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$5.0078

(2) 20% ROE (\$476,899) times the ROE factor (0.041040) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.5049

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 118	Effective PBS Limitation	3,363,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.1601	36.1601	0.3215	35.8386
Direct Care	97.1412	97.1412	0.8636	96.2776
Indirect Care	49.3856	49.3856	0.4391	48.9465
Property	13.6500	8.0842	0.0719	8.0123
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5830
Supplemental Rate Add-on				\$7.1400
Totals	196.3369	190.7711	1.6961	209.7980

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 224341-00 - 2010/01

181.47

MK of Haines City LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
409 10TH STREET Haines City FL 33844 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1983 Acquired Date: 12/1/1983 Entered Medicaid 12/1/1983 Med # Active Date: 7/1/2000 Previous Med # 207578	12/01/2007-11/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 35,467 Medicare: 6,923 Medicaid: 20,675	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.29363% Occupancy: 80.75364% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.89516% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81527688 Semester Index: 1.77482092 Cost: 0.97771361 Target: 1.01021645 DC FY Index: 1.71648541 DC Sem Index: 1.80700000 DC Inflation: 1.05273251 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	567,736	1,539,905	861,440	342,378	0	3,311,459
1a	Audit Adjustments						
2	Cost Per Diem	27.4600	74.4815	41.6658	16.5600		160.1673
3	Cost Per Diem Inflated	26.8480	78.4091	40.7372			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	26.8480	78.4091	40.7372	16.5600		162.5543
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	26.8480	78.4091	40.7372	13.6500		159.6443
12/13	Medicaid Adjustment Rate		0.7316	0.3801			
14	Prospective Per Diem 11	26.8480	79.1407	41.1173	13.6500		160.7560
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 224341-00 - 2010/01

181.47

MK of Haines City LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 4,227,839 FRVS Base Asset: 2,611,879 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,382,271	11.6906
	< 60% of Base:	False	20% ROE(2):	845,568	0.8022
	Interest Rate:	12.4900 %	Insurance Cost(3):	50,519	1.4244
	Chase Rate:	13.0000 %	Taxes Cost(3):	57,725	1.6276
	Amortization Rate:	12.4900 %	Home Office(3):	12,075	0.3405
	Interest Only:	False	Replacement(3&4):	40,911	0.0000
Yearly Payment:	460,842	Total FRVS PD:		15.8853	

(1) 80% Capital (\$3,382,271) amortized at 12.4900% for 20 years Principal & Interest of \$460,842 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6906

(2) 20% ROE (\$845,568) times the ROE factor (0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8022

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	26.8480	26.8480	0.2387	26.6093
Direct Care	79.1407	79.1407	0.7036	78.4371
Indirect Care	41.1173	41.1173	0.3656	40.7517
Property	13.6500	15.8853	0.1412	15.7441
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7883
Supplemental Rate Add-on				\$7.1400
Totals	160.7560	162.9913	1.4491	181.4705

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 224910-00 - 2010/01

202.82

South Tampa Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4610 S. Manhattan Avenue Tampa FL 33611 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1978 Acquired Date: 10/1/1978 Entered Medicaid 10/1/1978 Med # Active Date: 1/1/2000 Previous Med # 213799	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 179 Maximum: 65,335 Max Annualized: 65,335 Total Patient: 57,407 Medicare: 8,402 Medicaid: 43,183	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.22253% Occupancy: 87.86561% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.69292% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,700,402	3,755,328	1,865,792	586,425	0	7,907,947
1a	Audit Adjustments						
2	Cost Per Diem	39.3767	86.9631	43.2066	13.5800		183.1264
3	Cost Per Diem Inflated	39.5714	89.5908	43.4203			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.5714	89.5908	43.4203	13.5800		186.1625
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.7324		44.2413			
7	Provider Target Rate	37.2685		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.2685	89.5908	43.4203	13.5800		183.8596
12/13	Medicaid Adjustment Rate		2.5422	1.2321			
14	Prospective Per Diem 11	37.2685	92.1330	44.6524	13.5800		187.6339
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 224910-00 - 2010/01

202.82

South Tampa Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	12/1/1986	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,850,000.00		Total Amount	Per Diem
RS to Start Calcs:	1978/07	Type:	Fixed [2]	80% Capital(1):	3,873,450	7.6283
Indexed Asset Value	4,841,812	< 60% of Base:	False	20% ROE(2):	968,362	0.5216
FRVS Base Asset:	2,823,875	Interest Rate:	10.0000 %	Insurance Cost(3):	75,502	1.3152
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	13,403	0.2335
ROE Factor	0.031670	Amortization Rate:	10.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	66,864	0.0000
		Yearly Payment:	448,556	Total FRVS PD:		9.6986

(1) 80% Capital (\$3,873,450) amortized at 10.0000% for 20 years Principal & Interest of \$448,556 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$7.6283

(2) 20% ROE (\$968,362) times the ROE factor (0.031670) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.5216

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	179	Effective PBS Limitation	5,101,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.2685	37.2685	0.3313	36.9372
Direct Care	92.1330	92.1330	0.8191	91.3139
Indirect Care	44.6524	44.6524	0.3970	44.2554
Property	13.5800	9.6986	0.0862	9.6124
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5644
Supplemental Rate Add-on				\$7.1400
Totals	187.6339	183.7525	1.6336	202.8233

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225053-00 - 2010/01

207.25

MK of North Port LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6940 Outreach Way North Port FL 34287 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1985 Acquired Date: 12/1/1985 Entered Medicaid 12/17/1985 Med # Active Date: 8/1/2000 Previous Med # 208736	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 32,985 Medicare: 4,496 Medicaid: 17,815	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.00940% Occupancy: 75.30822% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 93.15897% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	639,202	1,556,406	771,382	379,638	0	3,346,628
1a	Audit Adjustments						
2	Cost Per Diem	35.8800	87.3649	43.2996	21.3100		187.8545
3	Cost Per Diem Inflated	35.0582	91.0702	42.3079			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.0582	91.0702	42.3079	21.3100		189.7463
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.0582	91.0702	42.3079	13.6500		182.0863
12/13	Medicaid Adjustment Rate		0.4108	0.1908			
14	Prospective Per Diem 11	35.0582	91.4810	42.4987	13.6500		182.6879
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225053-00 - 2010/01

207.25

MK of North Port LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 5,040,077 FRVS Base Asset: 3,158,034 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,615,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,032,062	14.4825
	< 60% of Base:	False	20% ROE(2):	1,008,015	0.8738
	Interest Rate:	13.1170 %	Insurance Cost(3):	41,228	1.2499
	Chase Rate:	13.0000 %	Taxes Cost(3):	68,171	2.0667
	Amortization Rate:	13.1170 %	Home Office(3):	11,530	0.3496
	Interest Only:	False	Replacement(3&4):	24,542	0.0000
Yearly Payment:	570,902	Total FRVS PD:	19.0225		

(1) 80% Capital (\$4,032,062) amortized at 13.1170% for 20 years Principal & Interest of \$570,902 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.4825

(2) 20% ROE (\$1,008,015) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8738

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.0582	35.0582	0.3117	34.7465
Direct Care	91.4810	91.4810	0.8133	90.6677
Indirect Care	42.4987	42.4987	0.3778	42.1209
Property	13.6500	19.0225	0.1691	18.8534
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7241
Supplemental Rate Add-on				\$7.1400
Totals	182.6879	188.0604	1.6719	207.2526

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225177-00 - 2010/01

214.47

Victoria Nursing & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
955 NW 3rd Street Miami Fl 33128 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/13/2000 Acquired Date: 11/13/2000 Entered Medicaid 11/13/2000 Med # Active Date: 11/13/2000 Previous Med #	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 253 Maximum: 92,345 Max Annualized: 92,345 Total Patient: 90,418 Medicare: 14,306 Medicaid: 56,079	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.02194% Occupancy: 97.91326% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.12222% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,651,337	4,678,077	3,171,943	1,423,285	0	11,924,642
1a	Audit Adjustments						
2	Cost Per Diem	47.2786	83.4194	56.5620	25.3800		212.6400
3	Cost Per Diem Inflated	46.1958	86.9574	55.2665			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1958	86.9574	55.2665	25.3800		213.7997
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.4972		69.0938			
7	Provider Target Rate	47.1758		70.1022			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.1958	86.9574	55.2665	13.6500		202.0697
12/13	Medicaid Adjustment Rate		1.1761	0.7475			
14	Prospective Per Diem 11	46.1958	88.1335	56.0140	13.6500		203.9933
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225177-00 - 2010/01

214.47

Victoria Nursing & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	11/13/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	15,121,948.00		Total Amount	Per Diem
RS to Start Calcs:	2000/07	Type:	Variable [3]	80% Capital(1):	9,052,849	12.9979
Indexed Asset Value	11,316,061	< 60% of Base:	False	20% ROE(2):	2,263,212	0.9305
FRVS Base Asset:	5,618,709	Interest Rate:	10.5000 %	Insurance Cost(3):	42,185	0.4666
Occup Adj Factor:	0.9000	Chase Rate:	8.4408 %	Taxes Cost(3):	144,498	1.5981
ROE Factor	0.034170	Amortization Rate:	10.4408 %	Home Office(3):	44,847	0.4960
		Interest Only:	False	Replacement(3&4):	18,644	0.0000
		Yearly Payment:	1,080,266	Total FRVS PD:		16.4891

(1) 80% Capital (\$9,052,849) amortized at 10.4408% for 20 years Principal & Interest of \$1,080,266 divided by annual available days (92,345) divided by Occup. Adj. (0.9000) = \$12.9979

(2) 20% ROE (\$2,263,212) times the ROE factor (0.034170) divided by annual available days (92,345) divided by Occup. Adj. (0.9000) = \$0.9305

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,849
Comparison Date: 1/1/2000	Current RS PBS:	48,357
Comparison Bed 141	Effective PBS Limitation	5,618,709

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.1958	46.1958	0.4107	45.7851
Direct Care	88.1335	88.1335	0.7836	87.3499
Indirect Care	56.0140	56.0140	0.4980	55.5160
Property	13.6500	16.4891	0.1466	16.3425
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.3401
Supplemental Rate Add-on				\$7.1400
Totals	203.9933	206.8324	1.8389	214.4736

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225274-00 - 2010/01

193.21

MK of Fernandina Beach LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1625 Lime Street Fernandina Beach FL 32034 County: Nassau [45] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1984 Acquired Date: 8/1/1984 Entered Medicaid 8/1/1984 Med # Active Date: 8/1/2000 Previous Med # 207951	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,440 Medicare: 5,614 Medicaid: 27,724	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.55589% Occupancy: 92.07650% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.90194% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	883,287	2,224,094	1,226,082	327,975	0	4,661,438
1a	Audit Adjustments						
2	Cost Per Diem	31.8600	80.2227	44.2246	11.8300		168.1373
3	Cost Per Diem Inflated	30.9258	84.2070	42.9279			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.9258	84.2070	42.9279	11.8300		169.8907
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.6633		42.4739			
7	Provider Target Rate	36.1838		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.9258	84.2070	42.9279	11.8300		169.8907
12/13	Medicaid Adjustment Rate		1.7579	0.8961			
14	Prospective Per Diem 11	30.9258	85.9649	43.8240	11.8300		172.5447
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225274-00 - 2010/01
193.21

MK of Fernandina Beach LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 3,987,275 FRVS Base Asset: 2,454,766 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,189,820	11.2059
	< 60% of Base:	False	20% ROE(2):	797,455	0.7353
	Interest Rate:	12.7530 %	Insurance Cost(3):	38,030	0.9404
	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.7530 %	Home Office(3):	13,773	0.3406
	Interest Only:	False	Replacement(3&4):	47,820	0.0000
Yearly Payment:	441,736	Total FRVS PD:	13.2222		

(1) 80% Capital (\$3,189,820) amortized at 12.7530% for 20 years Principal & Interest of \$441,736 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2059

(2) 20% ROE (\$797,455) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7353

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	30.9258	30.9258	0.2749	30.6509	
Direct Care	85.9649	85.9649	0.7643	85.2006	
Indirect Care	43.8240	43.8240	0.3896	43.4344	
Property	11.8300	13.2222	0.1176	13.1046	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.6841	
Supplemental Rate Add-on				\$7.1400	
Totals	172.5447	173.9369	1.5464	193.2146	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225291-00 - 2010/01

236.72

The Aristocrat

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10949 Parnu Street Naples FL 34109 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 2/1/1993 Acquired Date: 6/9/1994 Entered Medicaid 6/9/1994 Med # Active Date: 10/1/2000 Previous Med # 212601	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,317 Medicare: 7,734 Medicaid: 9,287	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.71049% Occupancy: 92.77169% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.76191% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	370,839	904,874	619,238	246,848	0	2,141,799
1a	Audit Adjustments						
2	Cost Per Diem	39.9310	97.4345	66.6779	26.5800		230.6234
3	Cost Per Diem Inflated	39.1452	101.2154	65.3657			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1452	101.2154	65.3657	26.5800		232.3063
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		72.4105			
7	Provider Target Rate	48.6916		73.4673			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1452	101.2154	65.3657	13.6500		219.3763
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.1452	101.2154	65.3657	13.6500		219.3763
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 225291-00 - 2010/01

236.72

The Aristocrat

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/9/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 2,606,765 FRVS Base Asset: 1,930,980 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,375,800.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,085,412	11.6481
	< 60% of Base:	False	20% ROE(2):	521,353	0.8927
	Interest Rate:	9.2740 %	Insurance Cost(3):	29,257	1.4400
	Chase Rate:	8.2500 %	Taxes Cost(3):	40,747	2.0056
	Amortization Rate:	9.2740 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	229,585	Total FRVS PD:	15.9864		

(1) 80% Capital (\$2,085,412) amortized at 9.2740% for 20 years Principal & Interest of \$229,585 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.6481

(2) 20% ROE (\$521,353) times the ROE factor (0.033750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8927

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,930,980

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1452	39.1452	0.3480	38.7972
Direct Care	101.2154	101.2154	0.8999	100.3155
Indirect Care	65.3657	65.3657	0.5811	64.7846
Property	13.6500	15.9864	0.1421	15.8443
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.8412
Supplemental Rate Add-on				\$7.1400
Totals	219.3763	221.7127	1.9711	236.7228

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225410-00 - 2010/01

203.42

MK of Winter Garden LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
12751 W Colonial Dr Winter Garden FL 31787 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1985 Acquired Date: 8/1/1985 Entered Medicaid 8/1/1985 Med # Active Date: 8/1/2000 Previous Med # 208523	01/01/2007-12/31/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,639 Medicare: 4,680 Medicaid: 27,316	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.69541% Occupancy: 88.21689% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.12746% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.67219890 Semester Index: 1.77482092 Cost: 1.06136951 Target: 1.01021645 DC FY Index: 1.66450000 DC Sem Index: 1.80700000 DC Inflation: 1.08561129 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	950,597	2,255,425	979,650	402,911	0	4,588,583
1a	Audit Adjustments						
2	Cost Per Diem	34.8000	82.5679	35.8636	14.7500		167.9815
3	Cost Per Diem Inflated	36.9357	89.6366	38.0645			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.9357	89.6366	38.0645	14.7500		179.3868
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.4592		44.2413			
7	Provider Target Rate	40.0351		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.9357	89.6366	38.0645	13.6500		178.2868
12/13	Medicaid Adjustment Rate		2.0870	0.8862			
14	Prospective Per Diem 11	36.9357	91.7236	38.9507	13.6500		181.2600
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225410-00 - 2010/01

203.42

MK of Winter Garden LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,400,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/07	Type:	Fixed [2]	80% Capital(1):	3,838,658	13.7737
Indexed Asset Value	4,798,323	< 60% of Base:	False	20% ROE(2):	959,665	1.1335
FRVS Base Asset:	3,060,682	Interest Rate:	13.1000 %	Insurance Cost(3):	47,197	1.2215
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.046560	Amortization Rate:	13.1000 %	Home Office(3):	8,245	0.2134
		Interest Only:	False	Replacement(3&4):	142,778	0.0000
		Yearly Payment:	542,958	Total FRVS PD:		16.3421

(1) 80% Capital (\$3,838,658) amortized at 13.1000% for 20 years Principal & Interest of \$542,958 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7737

(2) 20% ROE (\$959,665) times the ROE factor (0.046560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1335

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.9357	36.9357	0.3284	36.6073
Direct Care	91.7236	91.7236	0.8155	90.9081
Indirect Care	38.9507	38.9507	0.3463	38.6044
Property	13.6500	16.3421	0.1453	16.1968
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9654
Supplemental Rate Add-on				\$7.1400
Totals	181.2600	183.9521	1.6355	203.4220

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225631-00 - 2010/01

209.99

Springtree Rehab & Health Care Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4251 Springtree Drive Sunrise FL 33351 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1989 Acquired Date: 9/1/1989 Entered Medicaid 3/6/1990 Med # Active Date: 6/1/2000 Previous Med # 201871	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,260 Max Annualized: 40,150 Total Patient: 35,887 Medicare: 5,601 Medicaid: 15,073	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 42.00128% Occupancy: 89.13810% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.26703% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	633,852	1,185,568	740,754	215,544	0	2,775,718
1a	Audit Adjustments						
2	Cost Per Diem	42.0521	78.6551	49.1444	14.3000		184.1516
3	Cost Per Diem Inflated	42.0946	83.4834	49.1940			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0946	83.4834	49.1940	14.3000		189.0720
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.8894		56.7941			
7	Provider Target Rate	44.5300		57.6230			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.0946	83.4834	49.1940	13.6500		188.4220
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.0946	83.4834	49.1940	13.6500		188.4220
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225631-00 - 2010/01

209.99

Springtree Rehab & Health Care Center, LLC

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/6/1990 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 4,660,360 FRVS Base Asset: 2,534,785 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,728,288	11.1955
	< 60% of Base:	False	20% ROE(2):	932,072	1.0158
	Interest Rate:	9.0700 %	Insurance Cost(3):	57,113	1.5915
	Chase Rate:	8.5000 %	Taxes Cost(3):	79,695	2.2207
	Amortization Rate:	9.0700 %	Home Office(3):	12,310	0.3430
	Interest Only:	False	Replacement(3&4):	71,989	0.0000
Yearly Payment:	404,549	Total FRVS PD:	16.3665		

(1) 80% Capital (\$3,728,288) amortized at 9.0700% for 20 years Principal & Interest of \$404,549 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.1955

(2) 20% ROE (\$932,072) times the ROE factor (0.039380) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$1.0158

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 85	Effective PBS Limitation	2,534,785

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.0946	42.0946	0.3742	41.7204
Direct Care	83.4834	83.4834	0.7422	82.7412
Indirect Care	49.1940	49.1940	0.4374	48.7566
Property	13.6500	16.3665	0.1455	16.2210
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4100
Supplemental Rate Add-on				\$7.1400
Totals	188.4220	191.1385	1.6993	209.9892

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225754-00 - 2010/01

224.14

Pinecrest Convalescent Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
13650 NE Third Street North Miami FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1967 Acquired Date: 7/1/1971 Entered Medicaid 7/1/1971 Med # Active Date: 6/1/2000 Previous Med # 222429	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 100 Maximum: 36,500 Max Annualized: 36,500 Total Patient: 27,626 Medicare: 1,770 Medicaid: 22,939	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 83.03410% Occupancy: 75.68767% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 93.62836% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,076,448	1,847,437	1,388,997	486,995	0	4,799,877
1a	Audit Adjustments						
2	Cost Per Diem	46.9265	80.5369	60.5518	21.2300		209.2452
3	Cost Per Diem Inflated	47.4833	82.6566	61.2702			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.4833	82.6566	61.2702	21.2300		212.6401
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.4833	82.6566	55.6694	13.6500		199.4593
12/13	Medicaid Adjustment Rate		3.0718	2.0689			
14	Prospective Per Diem 11	47.4833	85.7284	57.7383	13.6500		204.6000
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225754-00 - 2010/01

224.14

Pinecrest Convalescent Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,267,603 FRVS Base Asset: 1,306,769 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,814,082	6.8658
	< 60% of Base:	True	20% ROE(2):	453,521	0.4229
	Interest Rate:	12.5000 %	Insurance Cost(3):	60,931	2.2056
	Chase Rate:	12.5000 %	Taxes Cost(3):	88,277	3.1954
	Amortization Rate:	12.5000 %	Home Office(3):	8,403	0.3042
	Interest Only:	True	Replacement(3&4):	25,741	0.0000
Yearly Payment:	225,540	Total FRVS PD:	12.9939		

(1) 80% Capital (\$1,814,082) amortized at 12.5000% for 20 years Interest of \$225,540 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.8658

(2) 20% ROE (\$453,521) times the ROE factor (0.030630) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.4229

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.4833	47.4833	0.4222	47.0611
Direct Care	85.7284	85.7284	0.7622	84.9662
Indirect Care	57.7383	57.7383	0.5133	57.2250
Property	13.6500	12.9939	0.1155	12.8784
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8719
Supplemental Rate Add-on				\$7.1400
Totals	204.6000	203.9439	1.8132	224.1426

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225991-00 - 2010/01

197.66

Stuart Nursing & Restorative Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1500 Palm Beach Road Stuart FL 33494 County: Martin [43] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1973 Acquired Date: 6/1/1973 Entered Medicaid 6/1/1973 Med # Active Date: 1/1/2001 Previous Med # 203998	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 34,187 Medicare: 3,493 Medicaid: 22,801	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.69494% Occupancy: 77.83926% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.28996% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,014,188	1,897,039	796,081	272,472	0	3,979,780
1a	Audit Adjustments						
2	Cost Per Diem	44.4800	83.1998	34.9143	11.9500		174.5441
3	Cost Per Diem Inflated	43.1758	87.3320	33.8906			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.1758	87.3320	33.8906	11.9500		176.3484
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.6843		46.0087			
7	Provider Target Rate	41.2781		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.2781	87.3320	33.8906	11.9500		174.4507
12/13	Medicaid Adjustment Rate		1.6403	0.6365			
14	Prospective Per Diem 11	41.2781	88.9723	34.5271	11.9500		176.7275
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 225991-00 - 2010/01

197.66

Stuart Nursing & Restorative Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1973/01 Indexed Asset Value 4,527,734 FRVS Base Asset: 2,626,513 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,622,187	9.6809
	< 60% of Base:	False	20% ROE(2):	905,547	0.8350
	Interest Rate:	8.6600 %	Insurance Cost(3):	9,025	0.2640
	Chase Rate:	8.5000 %	Taxes Cost(3):	74,609	2.1824
	Amortization Rate:	8.6600 %	Home Office(3):	3,350	0.0980
	Interest Only:	False	Replacement(3&4):	56,402	0.0000
Yearly Payment:	381,623	Total FRVS PD:		13.0603	

(1) 80% Capital (\$3,622,187) amortized at 8.6600% for 20 years Principal & Interest of \$381,623 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6809

(2) 20% ROE (\$905,547) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8350

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 182	Effective PBS Limitation	5,187,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.2781	41.2781	0.3670	40.9111
Direct Care	88.9723	88.9723	0.7910	88.1813
Indirect Care	34.5271	34.5271	0.3070	34.2201
Property	11.9500	13.0603	0.1161	12.9442
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2665
Supplemental Rate Add-on				\$7.1400
Totals	176.7275	177.8378	1.5811	197.6632

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226009-00 - 2010/01

205.85

Port St. Lucie Nursing & Restorative Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7300 Oleander Avenue Port St. Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1982 Acquired Date: 3/1/1982 Entered Medicaid 3/1/1982 Med # Active Date: 1/1/2001 Previous Med # 206580	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 44,048 Medicare: 6,140 Medicaid: 29,742	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.52179% Occupancy: 66.86096% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 82.70941% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,287,234	2,640,771	1,118,366	322,106	0	5,368,477
1a	Audit Adjustments						
2	Cost Per Diem	43.2800	88.7893	37.6022	10.8300		180.5015
3	Cost Per Diem Inflated	42.0110	93.1991	36.4997			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0110	93.1991	36.4997	10.8300		182.5398
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.0637	93.1991	36.4997	10.8300		179.5925
12/13	Medicaid Adjustment Rate		1.8371	0.7195			
14	Prospective Per Diem 11	39.0637	95.0362	37.2192	10.8300		182.1491
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226009-00 - 2010/01

205.85

Port St. Lucie Nursing & Restorative Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 8,427,268 FRVS Base Asset: 5,130,000 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 3,800,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 6,741,814	12.0125			
	< 60% of Base: False		20% ROE(2): 1,685,454	1.0361			
	Interest Rate: 8.6600 %		Insurance Cost(3): 9,025	0.2049			
	Chase Rate: 8.5000 %		Taxes Cost(3): 89,196	2.0250			
	Amortization Rate: 8.6600 %		Home Office(3): 4,454	0.1011			
Interest Only: False		Replacement(3&4): 78,295	0.0000				
Yearly Payment: 710,298		Total FRVS PD:	15.3796				

(1) 80% Capital (\$6,741,814) amortized at 8.6600% for 20 years Principal & Interest of \$710,298 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.0125

(2) 20% ROE (\$1,685,454) times the ROE factor (0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0361

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.0637	39.0637	0.3473	38.7164
Direct Care	95.0362	95.0362	0.8449	94.1913
Indirect Care	37.2192	37.2192	0.3309	36.8883
Property	10.8300	15.3796	0.1367	15.2429
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6750
Supplemental Rate Add-on				\$7.1400
Totals	182.1491	186.6987	1.6598	205.8539

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226017-00 - 2010/01

223.16

Plantation Nursing & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4250 NW 5th Street Plantation FL 33317 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1974 Acquired Date: 3/1/1974 Entered Medicaid 3/1/1974 Med # Active Date: 6/1/2000 Previous Med # 204307	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 152 Maximum: 55,480 Max Annualized: 55,480 Total Patient: 44,833 Medicare: 2,099 Medicaid: 33,058	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.73586% Occupancy: 80.80930% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.96400% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,332,217	2,909,592	1,761,679	400,994	0	6,404,482
1a	Audit Adjustments						
2	Cost Per Diem	40.2994	88.0148	53.2905	12.1300		193.7347
3	Cost Per Diem Inflated	40.7775	90.3313	53.9228			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.7775	90.3313	53.9228	12.1300		197.1616
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.3724		52.4200			
7	Provider Target Rate	41.9762		53.1851			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.7775	90.3313	53.1851	12.1300		196.4239
12/13	Medicaid Adjustment Rate		2.4121	1.4202			
14	Prospective Per Diem 11	40.7775	92.7434	54.6053	12.1300		200.2562
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 226017-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

223.16

Plantation Nursing & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1974/01 Indexed Asset Value 5,021,304 FRVS Base Asset: 2,107,125 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,030,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,017,043	10.0022
	< 60% of Base:	True	20% ROE(2):	1,004,261	0.6160
	Interest Rate:	13.1250 %	Insurance Cost(3):	78,666	1.7546
	Chase Rate:	12.5000 %	Taxes Cost(3):	77,984	1.7394
	Amortization Rate:	12.5000 %	Home Office(3):	19,647	0.4382
	Interest Only:	True	Replacement(3&4):	36,029	0.0000
Yearly Payment:	499,429	Total FRVS PD:	14.5504		

(1) 80% Capital (\$4,017,043) amortized at 12.5000% for 20 years Interest of \$499,429 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$10.0022

(2) 20% ROE (\$1,004,261) times the ROE factor (0.030630) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.6160

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	152	Effective PBS Limitation	4,332,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.7775	40.7775	0.3625	40.4150
Direct Care	92.7434	92.7434	0.8245	91.9189
Indirect Care	54.6053	54.6053	0.4855	54.1198
Property	12.1300	14.5504	0.1294	14.4210
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.1461
Supplemental Rate Add-on				\$7.1400
Totals	200.2562	202.6766	1.8019	223.1608

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226033-00 - 2010/01

206.50

Martin Nursing and Restorative Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6001 S.E. Tower Road Stuart FL 34997 County: Martin[43] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/16/1997 Acquired Date: 10/16/1997 Entered Medicaid 10/16/1997 Med # Active Date: 11/1/2000 Previous Med # 213349	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,171 Medicare: 9,280 Medicaid: 21,876	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.84744% Occupancy: 89.18716% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.32772% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	933,230	1,957,430	894,707	487,616	0	4,272,983
1a	Audit Adjustments						
2	Cost Per Diem	42.6600	89.4784	40.8990	22.2900		195.3274
3	Cost Per Diem Inflated	41.4092	93.9224	39.6998			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.4092	93.9224	39.6998	22.2900		197.3214
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.9801		46.0087			
7	Provider Target Rate	40.5636		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.5636	93.9224	39.6998	13.6500		187.8358
12/13	Medicaid Adjustment Rate		0.6179	0.2612			
14	Prospective Per Diem 11	40.5636	94.5403	39.9610	13.6500		188.7149
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 226033-00 - 2010/01
206.50

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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Martin Nursing and Restorative Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/16/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,134,000.00		Total Amount	Per Diem
RS to Start Calcs:	1997/07	Type:	Variable [3]	80% Capital(1):	4,162,045	10.2067
Indexed Asset Value	5,202,556	< 60% of Base:	False	20% ROE(2):	1,040,511	0.9595
FRVS Base Asset:	4,444,920	Interest Rate:	7.5000 %	Insurance Cost(3):	2,705	0.0691
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	97,990	2.5016
ROE Factor	0.036350	Amortization Rate:	7.5000 %	Home Office(3):	4,534	0.1157
		Interest Only:	False	Replacement(3&4):	40,068	0.0000
		Yearly Payment:	402,350	Total FRVS PD:		13.8526

- (1) 80% Capital (\$4,162,045) amortized at 7.5000% for 20 years Principal & Interest of \$402,350 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2067
- (2) 20% ROE (\$1,040,511) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9595
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,444,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.5636	40.5636	0.3606	40.2030
Direct Care	94.5403	94.5403	0.8405	93.6998
Indirect Care	39.9610	39.9610	0.3553	39.6057
Property	13.6500	13.8526	0.1232	13.7294
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1255
Supplemental Rate Add-on				\$7.1400
Totals	188.7149	188.9175	1.6796	206.5034

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 226041-00 - 2010/01

196.66

The Manor At Blue Water Bay

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1500 North White Pt. Road Niceville FL 32578 County: Okaloosa [46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/8/1993 Acquired Date: 1/8/1993 Entered Medicaid 2/2/1993 Med # Active Date: 1/1/2001 Previous Med # 205401	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,674 Medicare: 9,302 Medicaid: 17,625	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 42.29256% Occupancy: 94.88615% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.37758% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	758,599	1,357,361	778,670	344,393	0	3,239,023
1a	Audit Adjustments						
2	Cost Per Diem	43.0411	77.0134	44.1799	19.5400		183.7744
3	Cost Per Diem Inflated	43.0846	81.7410	44.2245			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.0846	81.7410	44.2245	19.5400		188.5901
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.2546		45.7523			
7	Provider Target Rate	37.7983		46.4201			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7983	81.7410	44.2245	13.6500		177.4138
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.7983	81.7410	44.2245	13.6500		177.4138
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
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196.66

The Manor At Blue Water Bay

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	2/2/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,307,744	11.4799
Indexed Asset Value	5,384,680	< 60% of Base:	False	20% ROE(2):	1,076,936	1.0758
FRVS Base Asset:	1,930,980	Interest Rate:	8.6200 %	Insurance Cost(3):	50,381	1.2089
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	51,680	1.2401
ROE Factor	0.039380	Amortization Rate:	8.6200 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	13,959	0.0000
		Yearly Payment:	452,537	Total FRVS PD:		15.0047

(1) 80% Capital (\$4,307,744) amortized at 8.6200% for 20 years Principal & Interest of \$452,537 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4799

(2) 20% ROE (\$1,076,936) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0758

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,930,980

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7983	37.7983	0.3360	37.4623
Direct Care	81.7410	81.7410	0.7267	81.0143
Indirect Care	44.2245	44.2245	0.3932	43.8313
Property	13.6500	15.0047	0.1334	14.8713
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3432
Supplemental Rate Add-on				\$7.1400
Totals	177.4138	178.7685	1.5893	196.6624

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 226068-00 - 2010/01

205.15

Cathedral Gerontology Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
333 East Ashley Street Jacksonville FL 32202 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1970 Acquired Date: 3/1/1970 Entered Medicaid 3/1/1970 Med # Active Date: 5/31/2000 Previous Med # 207764	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,098 Medicare: 4,659 Medicaid: 30,033	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.81467% Occupancy: 89.26484% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.42382% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,483,335	2,425,519	1,251,490	257,983	0	5,418,327
1a	Audit Adjustments						
2	Cost Per Diem	49.3902	80.7618	41.6705	8.5900		180.4125
3	Cost Per Diem Inflated	50.1479	82.7305	42.3098			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.1479	82.7305	42.3098	8.5900		183.7782
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.3489		42.4739			
7	Provider Target Rate	57.1713		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	82.7305	42.3098	8.5900		176.9774
12/13	Medicaid Adjustment Rate		2.4957	1.2763			
14	Prospective Per Diem 11	43.3471	85.2262	43.5861	8.5900		180.7494
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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205.15

Cathedral Gerontology Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,087,900.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	4,383,166	11.1606
Indexed Asset Value	5,478,957	< 60% of Base:	False	20% ROE(2):	1,095,791	0.8367
FRVS Base Asset:	3,420,000	Interest Rate:	8.0000 %	Insurance Cost(3):	58,957	1.5079
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.030100	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	24,807	0.0000
		Yearly Payment:	439,951	Total FRVS PD:		13.5052

(1) 80% Capital (\$4,383,166) amortized at 8.0000% for 20 years Principal & Interest of \$439,951 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1606

(2) 20% ROE (\$1,095,791) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8367

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	85.2262	85.2262	0.7577	84.4685
Indirect Care	43.5861	43.5861	0.3875	43.1986
Property	8.5900	13.5052	0.1201	13.3851
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9965
Supplemental Rate Add-on				\$7.1400
Totals	180.7494	185.6646	1.6507	205.1504

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 226076-00 - 2010/01

212.31

Bavonet Point Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7210 Beacon Woods Drive Hudson FL 34667 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1986 Acquired Date: 7/1/1986 Entered Medicaid 7/17/1986 Med # Active Date: 10/1/2000 Previous Med # 201600	11/01/2007-10/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 54,755 Medicare: 14,339 Medicaid: 26,748	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.85033% Occupancy: 83.11324% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.81405% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.80221653 Semester Index: 1.77482092 Cost: 0.98479894 Target: 1.01021645 DC FY Index: 1.71148542 DC Sem Index: 1.80700000 DC Inflation: 1.05580800 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	978,026	2,405,373	1,371,073	428,235	0	5,182,707
1a	Audit Adjustments						
2	Cost Per Diem	36.5645	89.9272	51.2589	16.0100		193.7606
3	Cost Per Diem Inflated	36.0087	94.9459	50.4797			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.0087	94.9459	50.4797	16.0100		197.4443
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		47.0703			
7	Provider Target Rate	37.1319		47.7573			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.0087	94.9459	47.7573	13.6500		192.3619
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	36.0087	94.9459	47.7573	13.6500		192.3619
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226076-00 - 2010/01

212.31

Bavonet Point Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 8,660,988 FRVS Base Asset: 3,242,820 Occup Adj Factor: 0.9000 ROE Factor 0.038020	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,437,087.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,928,790	12.1762
	< 60% of Base:	False	20% ROE(2):	1,732,198	1.1138
	Interest Rate:	8.4700 %	Insurance Cost(3):	67,745	1.2372
	Chase Rate:	8.7500 %	Taxes Cost(3):	105,877	1.9336
	Amortization Rate:	8.4700 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	13,187	0.0000
Yearly Payment:	719,978	Total FRVS PD:	16.4608		

(1) 80% Capital (\$6,928,790) amortized at 8.4700% for 20 years Principal & Interest of \$719,978 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.1762

(2) 20% ROE (\$1,732,198) times the ROE factor (0.038020) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1138

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,172,660

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.0087	36.0087	0.3201	35.6886
Direct Care	94.9459	94.9459	0.8441	94.1018
Indirect Care	47.7573	47.7573	0.4246	47.3327
Property	13.6500	16.4608	0.1463	16.3145
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7288
Supplemental Rate Add-on				\$7.1400
Totals	192.3619	195.1727	1.7351	212.3064

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226173-00 - 2010/01

195.76

The Health Center of Lake City

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
560 S.W. McFarlane Ave. Lake City FL 32025 County: Columbia [12] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/26/1992 Acquired Date: 5/26/1992 Entered Medicaid 5/26/1992 Med # Active Date: 10/1/2000 Previous Med # 219398	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,513 Medicare: 10,580 Medicaid: 26,538	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.92696% Occupancy: 94.51958% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.92412% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	914,331	2,126,713	1,066,328	606,924	0	4,714,296
1a	Audit Adjustments						
2	Cost Per Diem	34.4537	80.1384	40.1812	22.8700		177.6433
3	Cost Per Diem Inflated	34.1759	84.8579	39.8572			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1759	84.8579	39.8572	22.8700		181.7610
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.9471		42.4739			
7	Provider Target Rate	39.5155		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1759	84.8579	39.8572	13.6500		172.5410
12/13	Medicaid Adjustment Rate		1.3295	0.6245			
14	Prospective Per Diem 11	34.1759	86.1874	40.4817	13.6500		174.4950
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226173-00 - 2010/01

195.76

The Health Center of Lake City

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,815,265.00		Total Amount	Per Diem
RS to Start Calcs:	1992/01	Type:	Fixed [2]	80% Capital(1):	4,160,455	12.8579
Indexed Asset Value	5,200,569	< 60% of Base:	False	20% ROE(2):	1,040,114	1.0224
FRVS Base Asset:	1,859,160	Interest Rate:	10.7500 %	Insurance Cost(3):	53,711	1.2938
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	97,465	2.3478
ROE Factor	0.038750	Amortization Rate:	10.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	5,398	0.0000
		Yearly Payment:	506,858	Total FRVS PD:		17.5219

(1) 80% Capital (\$4,160,455) amortized at 10.7500% for 20 years Principal & Interest of \$506,858 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.8579

(2) 20% ROE (\$1,040,114) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0224

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,986
Comparison Date: 7/1/1991	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,859,160

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1759	34.1759	0.3038	33.8721
Direct Care	86.1874	86.1874	0.7662	85.4212
Indirect Care	40.4817	40.4817	0.3599	40.1218
Property	13.6500	17.5219	0.1558	17.3661
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8403
Supplemental Rate Add-on				\$7.1400
Totals	174.4950	178.3669	1.5857	195.7615

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226327-00 - 2010/01
225.34

Charlotte Harbor Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1] Interim Component effective date : 07/01/2009

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4000 Kings Highway Port Charlotte FL 33980 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/25/1994 Acquired Date: 4/25/1994 Entered Medicaid 6/2/1994 Med # Active Date: 10/1/2000 Previous Med # 210986	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 57,611 Medicare: 15,373 Medicaid: 25,362	Superior: 0 Standard: 147 Conditional: 34 Total: 181
	Medicaid Utilization 44.02284% Occupancy: 87.44839% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.17679% Weighted Low Occ Adjustment Factor: 100.00000% 7/1/2009		Inflation
			FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,065,058	2,393,729	1,311,303	590,174	0	5,360,264
1a	Audit Adjustments						
2	Cost Per Diem	41.9942	94.3825	51.7035	23.2700		211.3502
3	Cost Per Diem Inflated	41.6555	99.9409	51.2865			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.6555	99.9409	51.2865	23.2700		216.1529
5a	Interim Adjustment	11.1677					
5b	Interim Adjusted Per Diem	52.8232					
6	Prior Semester: Provider Target Base	38.6886		46.0087			
7	Provider Target Rate	39.2533		46.6802			
7a	Interim Adjustment	11.1677					
7b	Interim Adjusted Provider Target Rate	50.4210					
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	46.6802	13.6500		206.7018
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	46.6802	13.6500		206.7018
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226327-00 - 2010/01

225.34

Charlotte Harbor Health Care

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 6/2/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 7,571,846 FRVS Base Asset: 5,985,900 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	11,057,639.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,057,477	10.2825
	< 60% of Base:	False	20% ROE(2):	1,514,369	0.9924
	Interest Rate:	8.0000 %	Insurance Cost(3):	67,992	1.1802
	Chase Rate:	8.5000 %	Taxes Cost(3):	166,786	2.8950
	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	1,050	0.0000
Yearly Payment:	608,006	Total FRVS PD:		15.3501	

(1) 80% Capital (\$6,057,477) amortized at 8.0000% for 20 years Principal & Interest of \$608,006 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.2825

(2) 20% ROE (\$1,514,369) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9924

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,255
Comparison Date: 7/1/1993	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,985,900

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	46.6802	46.6802	0.4150	46.2652
Property	13.6500	15.3501	0.1365	15.2136
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6499
Supplemental Rate Add-on				\$7.1400
Totals	206.7018	208.4019	1.8528	225.3390

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 226335-00 - 2010/01

212.08

Broward Nursing and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1330 South Andrews Avenue Ft. Lauderdale FL 33316 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 6/1/2000 Previous Med # 200140	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 198 Maximum: 72,468 Max Annualized: 72,270 Total Patient: 52,914 Medicare: 4,844 Medicaid: 38,623	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.99202% Occupancy: 73.01705% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 90.32472% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,551,274	3,211,672	1,622,222	442,620	0	6,827,788
1a	Audit Adjustments						
2	Cost Per Diem	40.1645	83.1544	42.0014	11.4600		176.7803
3	Cost Per Diem Inflated	40.2051	88.2589	42.0438			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.2051	88.2589	42.0438	11.4600		181.9678
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.7967		46.1904			
7	Provider Target Rate	43.4213		46.8645			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.2051	88.2589	42.0438	11.4600		181.9678
12/13	Medicaid Adjustment Rate		2.2829	1.0875			
14	Prospective Per Diem 11	40.2051	90.5418	43.1313	11.4600		185.3382
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 226335-00 - 2010/01

212.08

Broward Nursing and Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 8,480,301 FRVS Base Asset: 5,007,861 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	794,480.00			
	Type:	Fixed [2]			
	< 60% of Base:	True			
	Interest Rate:	9.5000 %	80% Capital(1):	6,784,241	12.9678
	Chase Rate:	12.5000 %	20% ROE(2):	1,696,060	1.0269
	Amortization Rate:	12.5000 %	Insurance Cost(3):	101,147	1.9115
	Interest Only:	True	Taxes Cost(3):	113,254	2.1403
Yearly Payment:	843,467	Home Office(3):	15,374	0.2905	
		Replacement(3&4):	54,177	0.0000	
		Total FRVS PD:		18.3370	

(1) 80% Capital (\$6,784,241) amortized at 12.5000% for 20 years Interest of \$843,467 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$12.9678

(2) 20% ROE (\$1,696,060) times the ROE factor (0.039380) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$1.0269

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 198	Effective PBS Limitation	5,643,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.2051	40.2051	0.3574	39.8477
Direct Care	90.5418	90.5418	0.8050	89.7368
Indirect Care	43.1313	43.1313	0.3835	42.7478
Property	11.4600	18.3370	0.1630	18.1740
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4354
Supplemental Rate Add-on				\$7.1400
Totals	185.3382	192.2152	1.7089	212.0817

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 226343-00 - 2010/01

205.50

The Health Center of Plant City

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
701 North Wilder Road Plant City FL 33566 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 9/27/1985 Med # Active Date: 10/1/2000 Previous Med # 203751	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 60,296 Medicare: 6,197 Medicaid: 38,648	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.09712% Occupancy: 91.52398% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.21845% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,765,047	3,086,151	1,644,024	365,997	0	6,861,219
1a	Audit Adjustments						
2	Cost Per Diem	45.6698	79.8528	42.5384	9.4700		177.5310
3	Cost Per Diem Inflated	45.3015	84.5555	42.1954			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.3015	84.5555	42.1954	9.4700		181.5224
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.5524		44.2413			
7	Provider Target Rate	44.1880		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.1880	84.5555	42.1954	9.4700		180.4089
12/13	Medicaid Adjustment Rate		1.3410	0.6692			
14	Prospective Per Diem 11	44.1880	85.8965	42.8646	9.4700		182.4191
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 226343-00 - 2010/01
205.50

The Health Center of Plant City
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 8,176,734 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,050,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,541,387	8.8346
	< 60% of Base:	False	20% ROE(2):	1,635,347	1.0717
	Interest Rate:	5.1000 %	Insurance Cost(3):	60,089	0.9966
	Chase Rate:	6.0000 %	Taxes Cost(3):	114,577	1.9002
	Amortization Rate:	5.1000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	5,494	0.0000
Yearly Payment:	522,389	Total FRVS PD:		12.8031	

(1) 80% Capital (\$6,541,387) amortized at 5.1000% for 20 years Principal & Interest of \$522,389 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.8346

(2) 20% ROE (\$1,635,347) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0717

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	44.1880	44.1880	0.3929	43.7951	
Direct Care	85.8965	85.8965	0.7637	85.1328	
Indirect Care	42.8646	42.8646	0.3811	42.4835	
Property	9.4700	12.8031	0.1138	12.6893	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.2569	
Supplemental Rate Add-on				\$7.1400	
Totals	182.4191	185.7522	1.6515	205.4976	

*Medicaid Trend Adjustment :



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196.14

Ocean View Nursing and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2810 S. Atlanta Avenue New Smyrna Beach FL 32069 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1980 Acquired Date: 9/1/1980 Entered Medicaid 9/1/1980 Med # Active Date: 6/1/2000 Previous Med # 205877	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 239 Maximum: 87,474 Max Annualized: 87,235 Total Patient: 48,929 Medicare: 6,799 Medicaid: 27,666	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.54315% Occupancy: 55.93548% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 69.19420% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,075,731	2,224,228	1,199,585	428,270	0	4,927,814
1a	Audit Adjustments						
2	Cost Per Diem	38.8828	80.3957	43.3595	15.4800		178.1180
3	Cost Per Diem Inflated	37.8673	84.0965	42.2271			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.8673	84.0965	42.2271	15.4800		179.6709
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.4726		42.4739			
7	Provider Target Rate	35.9903		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.9903	84.0965	42.2271	13.6500		175.9639
12/13	Medicaid Adjustment Rate		0.6190	0.3108			
14	Prospective Per Diem 11	35.9903	84.7155	42.5379	13.6500		176.8937
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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196.14

Ocean View Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
Year of Phase-In/ Full:	Amount: 2,780,000.00		
RS to Start Calcs: 1980/07	Type: Variable [3]	80% Capital(1): 6,877,054	9.5045
Indexed Asset Value 8,596,318	< 60% of Base: False	20% ROE(2): 1,719,264	0.7618
FRVS Base Asset: 3,619,305	Interest Rate: 9.0700 %	Insurance Cost(3): 105,330	2.1527
Occup Adj Factor: 0.9000	Chase Rate: 8.5000 %	Taxes Cost(3): 95,228	1.9462
ROE Factor 0.034790	Amortization Rate: 9.0700 %	Home Office(3): 15,683	0.3205
	Interest Only: False	Replacement(3&4): 33,423	0.0000
	Yearly Payment: 746,215	Total FRVS PD:	14.6857

(1) 80% Capital (\$6,877,054) amortized at 9.0700% for 20 years Principal & Interest of \$746,215 divided by annual available days (87,235) divided by Occup. Adj. (0.9000) = \$9.5045

(2) 20% ROE (\$1,719,264) times the ROE factor (0.034790) divided by annual available days (87,235) divided by Occup. Adj. (0.9000) = \$0.7618

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 179	Effective PBS Limitation 5,101,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.9903	35.9903	0.3200	35.6703
Direct Care	84.7155	84.7155	0.7532	83.9623
Indirect Care	42.5379	42.5379	0.3782	42.1597
Property	13.6500	14.6857	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6820
Supplemental Rate Add-on				\$7.1400
Totals	176.8937	177.9294	1.5728	196.1429

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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198.34

South Heritage Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
718 Lakeview Avenue South St. Petersburg FL 33705 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 1/1/2001 Previous Med # 220817	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 74 Maximum: 27,084 Max Annualized: 27,010 Total Patient: 23,040 Medicare: 1,791 Medicaid: 20,821	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 90.36892% Occupancy: 85.06867% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.23300% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	886,676	1,482,643	839,899	342,922	836	3,552,976
1a	Audit Adjustments						
2	Cost Per Diem	42.5857	71.2090	40.3390	16.4700	0.0402	170.6439
3	Cost Per Diem Inflated	43.4122	75.9367	41.1219			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.4122	75.9367	41.1219	16.4700	0.0402	176.9810
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.4122	75.9367	41.1219	13.6500	0.0402	174.1610
12/13	Medicaid Adjustment Rate		3.4172	1.8505			
14	Prospective Per Diem 11	43.4122	79.3539	42.9724	13.6500	0.0402	179.4287
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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198.34

South Heritage Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	None [1]	80% Capital(1):	1,308,962	6.6946
Indexed Asset Value	1,636,202	< 60% of Base:	True	20% ROE(2):	327,240	0.5525
FRVS Base Asset:	933,403	Interest Rate:	12.5000 %	Insurance Cost(3):	100,314	4.3539
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	18,175	0.7888
ROE Factor	0.041040	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	40,206	0.0000
		Yearly Payment:	162,740	Total FRVS PD:		12.3898

(1) 80% Capital (\$1,308,962) amortized at 12.5000% for 20 years Interest of \$162,740 divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$6.6946

(2) 20% ROE (\$327,240) times the ROE factor (0.041040) divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$0.5525

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 75	Effective PBS Limitation	2,137,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.4122	43.4122	0.3860	43.0262
Direct Care	79.3539	79.3539	0.7055	78.6484
Indirect Care	42.9724	42.9724	0.3820	42.5904
Property	13.6500	12.3898	0.1102	12.2796
ROE	0.0402	0.0136	0.0001	0.0135
ROE Adjustment	-0.0136	-0.0136	-0.0001	-0.0135
Quality Assess-Medicaid Share				\$14.6548
Supplemental Rate Add-on				\$7.1400
Totals	179.4151	178.1283	1.5837	198.3394

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 226378-00 - 2010/01 221.77

Imperial Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
900 Imperial Golf Course Naples FL 34110 County: Collier[11] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1991 Acquired Date: 6/1/1991 Entered Medicaid 6/1/1991 Med # Active Date: 10/1/2000 Previous Med # 211389	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 113 Maximum: 41,245 Max Annualized: 41,245 Total Patient: 36,914 Medicare: 14,031 Medicaid: 17,514	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.44541% Occupancy: 89.49933% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.71389% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	829,504	1,641,053	896,801	404,573	0	3,771,931
1a	Audit Adjustments						
2	Cost Per Diem	47.3623	93.6995	51.2048	23.1000		215.3666
3	Cost Per Diem Inflated	46.4303	97.3354	50.1971			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.4303	97.3354	50.1971	23.1000		217.0628
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.1290		61.5574			
7	Provider Target Rate	47.8168		62.4558			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.4303	97.1828	50.1971	13.6500		207.4602
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.4303	97.1828	50.1971	13.6500		207.4602
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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221.77

Imperial Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,464,928.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Variable [3]	80% Capital(1):	3,355,722	9.2211
Indexed Asset Value	4,194,653	< 60% of Base:	False	20% ROE(2):	838,931	0.7628
FRVS Base Asset:	1,821,120	Interest Rate:	8.2641 %	Insurance Cost(3):	49,394	1.3381
Occup Adj Factor:	0.9000	Chase Rate:	6.2174 %	Taxes Cost(3):	54,669	1.4810
ROE Factor	0.033750	Amortization Rate:	8.2174 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	342,292	Total FRVS PD:		12.8030

(1) 80% Capital (\$3,355,722) amortized at 8.2174% for 20 years Principal & Interest of \$342,292 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$9.2211

(2) 20% ROE (\$838,931) times the ROE factor (0.033750) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.7628

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,821,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.4303	46.4303	0.4128	46.0175
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	50.1971	50.1971	0.4463	49.7508
Property	13.6500	12.8030	0.1138	12.6892
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.8502
Supplemental Rate Add-on				\$7.1400
Totals	207.4602	206.6132	1.8369	221.7665

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 226581-00 - 2010/01

228.67

Health Center of Coconut Creek

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4125 W. Sample Road Coconut Creek FL 33073 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/9/1997 Acquired Date: 12/9/1997 Entered Medicaid 12/9/1997 Med # Active Date: 10/1/2000 Previous Med # 223221	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,863 Medicare: 12,585 Medicaid: 13,988	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 34.23146% Occupancy: 93.03962% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.09335% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	674,584	1,253,789	799,991	531,684	0	3,260,048
1a	Audit Adjustments						
2	Cost Per Diem	48.2259	89.6332	57.1912	38.0100		233.0603
3	Cost Per Diem Inflated	46.8119	94.0849	55.5143			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.8119	94.0849	55.5143	38.0100		234.4211
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.0230		54.9859			
7	Provider Target Rate	50.7531		55.7884			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.8119	94.0849	55.5143	13.6500		210.0611
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.8119	94.0849	55.5143	13.6500		210.0611
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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228.67

Health Center of Coconut Creek

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/9/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/07 Indexed Asset Value 4,993,465 FRVS Base Asset: 4,444,920 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,994,772	8.5364
	< 60% of Base:	True	20% ROE(2):	998,693	0.9209
	Interest Rate:	8.5000 %	Insurance Cost(3):	56,162	1.3744
	Chase Rate:	8.5000 %	Taxes Cost(3):	211,790	5.1829
	Amortization Rate:	8.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	5,334	0.0000
Yearly Payment:	336,506	Total FRVS PD:	16.0146		

(1) 80% Capital (\$3,994,772) amortized at 8.5000% for 20 years Interest of \$336,506 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5364

(2) 20% ROE (\$998,693) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9209

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,444,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.8119	46.8119	0.4162	46.3957
Direct Care	94.0849	94.0849	0.8365	93.2484
Indirect Care	55.5143	55.5143	0.4935	55.0208
Property	13.6500	16.0146	0.1424	15.8722
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.9962
Supplemental Rate Add-on				\$7.1400
Totals	210.0611	212.4257	1.8886	228.6733

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 226602-00 - 2010/01

196.21

Treasure Isle Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1735 North Treasure Drive North Bay Village FL 33141 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1983 Acquired Date: 7/1/1983 Entered Medicaid 1/1/1984 Med # Active Date: 1/1/2001 Previous Med # 220337	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 176 Maximum: 64,416 Max Annualized: 64,240 Total Patient: 58,297 Medicare: 3,423 Medicaid: 50,293	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 86.27031% Occupancy: 90.50081% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.95275% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,833,080	3,631,622	1,978,859	1,027,486	10,310	8,481,357
1a	Audit Adjustments						
2	Cost Per Diem	36.4480	72.2093	39.3466	20.4300	0.2050	168.6389
3	Cost Per Diem Inflated	37.1554	77.0034	40.1103			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.1554	77.0034	40.1103	20.4300	0.2050	174.9041
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1554	77.0034	40.1103	13.6500	0.2050	168.1241
12/13	Medicaid Adjustment Rate		3.1421	1.6367			
14	Prospective Per Diem 11	37.1554	80.1455	41.7470	13.6500	0.2050	172.9029
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 226602-00 - 2010/01

196.21

Treasure Isle Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	None [1]	80% Capital(1):	4,552,286	9.7892
Indexed Asset Value	5,690,357	< 60% of Base:	True	20% ROE(2):	1,138,071	0.8078
FRVS Base Asset:	3,238,794	Interest Rate:	12.5000 %	Insurance Cost(3):	261,283	4.4819
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	90,120	1.5459
ROE Factor	0.041040	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	38,829	0.0000
		Yearly Payment:	565,974	Total FRVS PD:		16.6248

(1) 80% Capital (\$4,552,286) amortized at 12.5000% for 20 years Interest of \$565,974 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$9.7892

(2) 20% ROE (\$1,138,071) times the ROE factor (0.041040) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$0.8078

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 176	Effective PBS Limitation	5,016,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1554	37.1554	0.3303	36.8251
Direct Care	80.1455	80.1455	0.7125	79.4330
Indirect Care	41.7470	41.7470	0.3712	41.3758
Property	13.6500	16.6248	0.1478	16.4770
ROE	0.2050	0.1903	0.0017	0.1886
ROE Adjustment	-0.1903	-0.1903	-0.0017	-0.1886
Quality Assess-Medicaid Share				\$14.9570
Supplemental Rate Add-on				\$7.1400
Totals	172.7126	175.6727	1.5618	196.2079

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 226700-00 - 2010/01

213.33

The Health Center of Merritt Island

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
500 Crockett Blvd. Merritt Island FL 32953 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1990 Acquired Date: 6/1/1990 Entered Medicaid 8/1/1990 Med # Active Date: 10/1/2000 Previous Med # 202428	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 60,269 Medicare: 17,155 Medicaid: 24,401	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 40.48682% Occupancy: 91.48300% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.16775% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	872,193	2,201,763	1,364,949	264,019	0	4,702,924
1a	Audit Adjustments						
2	Cost Per Diem	35.7441	90.2325	55.9382	10.8200		192.7348
3	Cost Per Diem Inflated	34.6961	94.7140	54.2981			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.6961	94.7140	54.2981	10.8200		194.5282
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.8845		52.5726			
7	Provider Target Rate	38.4374		53.3399			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.6961	94.7140	53.3399	10.8200		193.5700
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.6961	94.7140	53.3399	10.8200		193.5700
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 226700-00 - 2010/01

213.33

The Health Center of Merritt Island

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 7,730,603 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,886,699.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,184,482	10.0880
	< 60% of Base:	False	20% ROE(2):	1,546,121	0.9505
	Interest Rate:	7.4700 %	Insurance Cost(3):	66,179	1.0981
	Chase Rate:	8.8800 %	Taxes Cost(3):	101,426	1.6829
	Amortization Rate:	7.4700 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	596,501	Total FRVS PD:	13.8195		

(1) 80% Capital (\$6,184,482) amortized at 7.4700% for 20 years Principal & Interest of \$596,501 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.0880

(2) 20% ROE (\$1,546,121) times the ROE factor (0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9505

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.6961	34.6961	0.3085	34.3876
Direct Care	94.7140	94.7140	0.8421	93.8719
Indirect Care	53.3399	53.3399	0.4742	52.8657
Property	10.8200	13.8195	0.1229	13.6966
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.3671
Supplemental Rate Add-on				\$7.1400
Totals	193.5700	196.5695	1.7477	213.3289

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227226-00 - 2010/01

149.47

Fair Havens Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
201 Curtiss Parkway Miami Springs FL 33166 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 7/24/2000 Previous Med # 200417	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 269 Maximum: 98,454 Max Annualized: 98,185 Total Patient: 96,504 Medicare: 21,684 Medicaid: 60,423	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.61191% Occupancy: 98.01938% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.25349% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,890,041	3,966,208	1,835,277	1,058,007	0	8,749,533
1a	Audit Adjustments						
2	Cost Per Diem	31.2802	65.6407	30.3738	17.5100		144.8047
3	Cost Per Diem Inflated	30.3630	68.9008	29.4832			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.3630	68.9008	29.4832	17.5100		146.2570
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.3630	68.9008	29.4832	13.6500		142.3970
12/13	Medicaid Adjustment Rate		0.9776	0.4183			
14	Prospective Per Diem 11	30.3630	69.8784	29.9015	13.6500		143.7929
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 227226-00 - 2010/01

149.47

Fair Havens Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 8,871,171 FRVS Base Asset: 4,456,011 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	7,096,937	7.6173
	< 60% of Base:	False	20% ROE(2):	1,774,234	0.7298
	Interest Rate:	8.1900 %	Insurance Cost(3):	118,139	1.2242
	Chase Rate:	5.2500 %	Taxes Cost(3):	155,114	1.6073
	Amortization Rate:	7.2500 %	Home Office(3):	10,333	0.1071
	Interest Only:	False	Replacement(3&4):	60,888	0.0000
Yearly Payment:	673,110	Total FRVS PD:		11.2857	

(1) 80% Capital (\$7,096,937) amortized at 7.2500% for 20 years Principal & Interest of \$673,110 divided by annual available days (98,185) divided by Occup. Adj. (0.9000) = \$7.6173

(2) 20% ROE (\$1,774,234) times the ROE factor (0.036350) divided by annual available days (98,185) divided by Occup. Adj. (0.9000) = \$0.7298

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 267	Effective PBS Limitation	7,609,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.3630	30.3630	0.2699	30.0931
Direct Care	69.8784	69.8784	0.6213	69.2571
Indirect Care	29.9015	29.9015	0.2658	29.6357
Property	13.6500	11.2857	0.1003	11.1854
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.1553
Supplemental Rate Add-on				\$7.1400
Totals	143.7929	141.4286	1.2573	149.4666

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227251-00 - 2010/01

219.86

Alpine Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3456 21st Avenue South St. Petersburg FL 33711 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/1/1983 Acquired Date: 2/1/1983 Entered Medicaid 2/1/1983 Med # Active Date: 1/1/2001 Previous Med # 220680	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 57 Maximum: 20,862 Max Annualized: 20,805 Total Patient: 17,876 Medicare: 1,524 Medicaid: 14,645	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.92549% Occupancy: 85.68689% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.99777% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	697,319	1,106,995	771,164	393,365	4,010	2,972,853
1a	Audit Adjustments						
2	Cost Per Diem	47.6148	75.5886	52.6572	26.8600	0.2738	202.9944
3	Cost Per Diem Inflated	48.5389	80.6070	53.6792			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.5389	80.6070	53.6792	26.8600	0.2738	209.9589
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.4720		50.6391			
7	Provider Target Rate	46.1357		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.1357	80.6070	51.3782	13.6500	0.2738	192.0447
12/13	Medicaid Adjustment Rate		2.8951	1.8453			
14	Prospective Per Diem 11	46.1357	83.5021	53.2235	13.6500	0.2738	196.7851
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 227251-00 - 2010/01
219.86

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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Alpine Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	None [1]	80% Capital(1):	1,603,788	10.6489
Indexed Asset Value	2,004,735	< 60% of Base:	True	20% ROE(2):	400,947	0.8788
FRVS Base Asset:	747,623	Interest Rate:	12.5000 %	Insurance Cost(3):	85,060	4.7583
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	14,542	0.8135
ROE Factor	0.041040	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	78,700	0.0000
		Yearly Payment:	199,395	Total FRVS PD:		17.0995

(1) 80% Capital (\$1,603,788) amortized at 12.5000% for 20 years Interest of \$199,395 divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$10.6489

(2) 20% ROE (\$400,947) times the ROE factor (0.041040) divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$0.8788

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 57	Effective PBS Limitation	1,624,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.1357	46.1357	0.4102	45.7255
Direct Care	83.5021	83.5021	0.7424	82.7597
Indirect Care	53.2235	53.2235	0.4732	52.7503
Property	13.6500	17.0995	0.1520	16.9475
ROE	0.2738	0.2309	0.0021	0.2288
ROE Adjustment	-0.2309	-0.2309	-0.0021	-0.2288
Quality Assess-Medicaid Share				\$14.5353
Supplemental Rate Add-on				\$7.1400
Totals	196.5542	199.9608	1.7778	219.8583

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227544-00 - 2010/01

192.72

Unity Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1404 NW 22nd Street Miami FL 33142 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1984 Acquired Date: 1/1/1984 Entered Medicaid 1/1/1984 Med # Active Date: 9/20/2000 Previous Med # 220418	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 294 Maximum: 107,604 Max Annualized: 107,310 Total Patient: 100,097 Medicare: 5,481 Medicaid: 90,380	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 90.29242% Occupancy: 93.02349% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.07339% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	4,093,861	7,006,972	3,780,433	1,100,828	105,206	16,087,300
1a	Audit Adjustments						
2	Cost Per Diem	45.2961	77.5279	41.8282	12.1800	1.1640	177.9962
3	Cost Per Diem Inflated	43.9680	81.3784	40.6018			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9680	81.3784	40.6018	12.1800	1.1640	179.2922
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.8082		46.0087			
7	Provider Target Rate	43.4330		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.4330	81.3784	40.6018	12.1800	1.1640	178.7572
12/13	Medicaid Adjustment Rate		3.6620	1.8271			
14	Prospective Per Diem 11	43.4330	85.0404	42.4289	12.1800	1.1640	184.2463
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227544-00 - 2010/01

192.72

Unity Health & Rehab Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 9,763,056 FRVS Base Asset: 5,044,343 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 5,562,567.00 Type: Variable [3] < 60% of Base: False Interest Rate: 11.1200 % Chase Rate: 9.5000 % Amortization Rate: 11.1200 % Interest Only: False Yearly Payment: 975,088	Total Amount	Per Diem	
	80% Capital(1):	7,810,445	10.0963	
	20% ROE(2):	1,952,611	0.7349	
	Insurance Cost(3):	143,288	1.4315	
	Taxes Cost(3):	96,204	0.9611	
	Home Office(3):	46,968	0.4692	
	Replacement(3&4):	20,360	0.0000	
	Total FRVS PD:		13.6930	

(1) 80% Capital (\$7,810,445) amortized at 11.1200% for 20 years Principal & Interest of \$975,088 divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$10.0963

(2) 20% ROE (\$1,952,611) times the ROE factor (0.036350) divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$0.7349

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 298	Effective PBS Limitation	8,493,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.4330	43.4330	0.3861	43.0469
Direct Care	85.0404	85.0404	0.7561	84.2843
Indirect Care	42.4289	42.4289	0.3772	42.0517
Property	12.1800	13.6930	0.1217	13.5713
ROE	1.1640	0.9904	0.0088	0.9816
ROE Adjustment	-0.9904	-0.9904	-0.0088	-0.9816
Quality Assess-Medicaid Share				\$2.6278
Supplemental Rate Add-on				\$7.1400
Totals	183.2559	184.5953	1.6411	192.7220

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227561-00 - 2010/01

210.81

Lady Lake Specialty Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
630 Griffen Avenue Lady Lake FL 32159 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/29/1999 Acquired Date: 3/30/1999 Entered Medicaid 3/30/1999 Med # Active Date: 9/20/2000 Previous Med # 220710	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 145 Maximum: 53,070 Max Annualized: 52,925 Total Patient: 51,370 Medicare: 23,981 Medicaid: 17,511	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 34.08799% Occupancy: 96.79669% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.74097% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	818,336	1,384,458	912,703	662,091	37,170	3,814,758
1a	Audit Adjustments						
2	Cost Per Diem	46.7327	79.0622	52.1217	37.8100	2.1227	217.8493
3	Cost Per Diem Inflated	45.3625	82.9889	50.5935			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.3625	82.9889	50.5935	37.8100	2.1227	218.8776
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.3366		53.0458			
7	Provider Target Rate	44.9837		53.8200			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	82.9889	50.5935	13.6500	2.1227	192.7022
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	82.9889	50.5935	13.6500	2.1227	192.7022
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 227561-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

210.81

Lady Lake Specialty Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/30/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/01 Indexed Asset Value 6,400,443 FRVS Base Asset: 4,594,920 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,742,850.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,120,354	13.4204
	< 60% of Base:	False	20% ROE(2):	1,280,089	0.9769
	Interest Rate:	11.1200 %	Insurance Cost(3):	120,286	2.3416
	Chase Rate:	9.5000 %	Taxes Cost(3):	133,834	2.6053
	Amortization Rate:	11.1200 %	Home Office(3):	34,766	0.6768
	Interest Only:	False	Replacement(3&4):	13,654	0.0000
Yearly Payment:	639,246	Total FRVS PD:	20.0210		

(1) 80% Capital (\$5,120,354) amortized at 11.1200% for 20 years Principal & Interest of \$639,246 divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$13.4204

(2) 20% ROE (\$1,280,089) times the ROE factor (0.036350) divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$0.9769

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,594,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	82.9889	82.9889	0.7378	82.2511
Indirect Care	50.5935	50.5935	0.4498	50.1437
Property	13.6500	20.0210	0.1780	19.8430
ROE	2.1227	1.6225	0.0144	1.6081
ROE Adjustment	-1.6225	-1.6225	-0.0144	-1.6081
Quality Assess-Medicaid Share				\$8.4721
Supplemental Rate Add-on				\$7.1400
Totals	191.0797	196.9505	1.7510	210.8116

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227579-00 - 2010/01

217.09

Wilton Manors Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2675 North Andrews Ave Wilton Manors FL 33311 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 221821	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 118 Maximum: 43,188 Max Annualized: 43,070 Total Patient: 40,205 Medicare: 6,689 Medicaid: 27,730	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.97152% Occupancy: 93.09299% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.15937% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,403,347	2,232,276	1,357,178	496,367	68,436	5,557,604
1a	Audit Adjustments						
2	Cost Per Diem	50.6075	80.5004	48.9426	17.9000	2.4679	200.4184
3	Cost Per Diem Inflated	49.1237	84.4985	47.5076			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.1237	84.4985	47.5076	17.9000	2.4679	201.4977
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.4307		47.5314			
7	Provider Target Rate	50.1521		48.2251			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1237	84.4985	47.5076	13.6500	2.4679	197.2477
12/13	Medicaid Adjustment Rate		1.8034	1.0140			
14	Prospective Per Diem 11	49.1237	86.3019	48.5216	13.6500	2.4679	200.0651
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227579-00 - 2010/01

217.09

Wilton Manors Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 3,161,900.00			
RS to Start Calcs: 1982/01		Type: Variable [3]	80% Capital(1):	3,240,394	10.4363
Indexed Asset Value 4,050,493		< 60% of Base: False	20% ROE(2):	810,099	0.7597
FRVS Base Asset: 1,515,062		Interest Rate: 11.1200 %	Insurance Cost(3):	84,449	2.1005
Occup Adj Factor: 0.9000		Chase Rate: 9.5000 %	Taxes Cost(3):	114,059	2.8369
ROE Factor 0.036350		Amortization Rate: 11.1200 %	Home Office(3):	22,050	0.5484
		Interest Only: False	Replacement(3&4):	69,312	0.0000
		Yearly Payment: 404,544	Total FRVS PD:		16.6818

(1) 80% Capital (\$3,240,394) amortized at 11.1200% for 20 years Principal & Interest of \$404,544 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$10.4363

(2) 20% ROE (\$810,099) times the ROE factor (0.036350) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.7597

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 118	Effective PBS Limitation	3,363,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1237	49.1237	0.4367	48.6870
Direct Care	86.3019	86.3019	0.7673	85.5346
Indirect Care	48.5216	48.5216	0.4314	48.0902
Property	13.6500	16.6818	0.1214	13.5286
ROE	2.4679	1.6008	0.0219	2.4460
ROE Adjustment	-1.6008	-1.6008	-0.0142	-1.5866
Quality Assess-Medicaid Share				\$13.2463
Supplemental Rate Add-on				\$7.1400
Totals	198.4643	200.6290	1.7645	217.0861

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227587-00 - 2010/01

198.25

Rockledge Rehab & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
587 Barton Blvd. Rockledge FL 32955 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 221058	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 107 Maximum: 39,162 Max Annualized: 39,055 Total Patient: 36,896 Medicare: 6,805 Medicaid: 21,175	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.39105% Occupancy: 94.21378% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.54582% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	954,495	1,588,479	923,518	444,675	27,527	3,938,694
1a	Audit Adjustments						
2	Cost Per Diem	45.0765	75.0167	43.6136	21.0000	1.3000	186.0068
3	Cost Per Diem Inflated	43.7548	78.7425	42.3348			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.7548	78.7425	42.3348	21.0000	1.3000	187.1321
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.5784		48.3848			
7	Provider Target Rate	46.2436		49.0910			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.7548	78.7425	42.3348	13.6500	1.3000	179.7821
12/13	Medicaid Adjustment Rate		0.6547	0.3520			
14	Prospective Per Diem 11	43.7548	79.3972	42.6868	13.6500	1.3000	180.7888
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227587-00 - 2010/01

198.25

Rockledge Rehab & Nursing Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 2,964,283.00		
RS to Start Calcs: 1982/01		Type: Variable [3]	80% Capital(1): 2,660,032	9.4479
Indexed Asset Value 3,325,040		< 60% of Base: False	20% ROE(2): 665,008	0.6877
FRVS Base Asset: 992,144		Interest Rate: 11.1200 %	Insurance Cost(3): 62,692	1.6992
Occup Adj Factor: 0.9000		Chase Rate: 9.5000 %	Taxes Cost(3): 58,328	1.5809
ROE Factor 0.036350		Amortization Rate: 11.1200 %	Home Office(3): 19,270	0.5223
		Interest Only: False	Replacement(3&4): 25,345	0.0000
		Yearly Payment: 332,089	Total FRVS PD:	13.9380

(1) 80% Capital (\$2,660,032) amortized at 11.1200% for 20 years Principal & Interest of \$332,089 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$9.4479

(2) 20% ROE (\$665,008) times the ROE factor (0.036350) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.6877

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 75	Effective PBS Limitation 2,137,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.7548	43.7548	0.3890	43.3658
Direct Care	79.3972	79.3972	0.7059	78.6913
Indirect Care	42.6868	42.6868	0.3795	42.3073
Property	13.6500	13.9380	0.1214	13.5286
ROE	1.3000	1.0405	0.0116	1.2884
ROE Adjustment	-1.0405	-1.0405	-0.0093	-1.0312
Quality Assess-Medicaid Share				\$12.9593
Supplemental Rate Add-on				\$7.1400
Totals	179.7483	179.7768	1.5981	198.2495

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227625-00 - 2010/01
213.82

Greenbriar Rehab & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
210 21st Avenue West Bradenton FL 34205 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 223204	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 47.96059% Occupancy: 92.44080% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.35260% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,300 Medicare: 4,311 Medicaid: 9,736	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.82843188		
			Semester Index: 1.77482092		
			Cost: 0.97067927		
			Target: 1.01021645		
			DC FY Index: 1.72150000		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.04966599		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	442,846	756,504	559,954	177,293	26,976	1,963,573
1a	Audit Adjustments						
2	Cost Per Diem	45.4854	77.7017	57.5138	18.2100	2.7707	201.6817
3	Cost Per Diem Inflated	44.1517	81.5608	55.8275			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.1517	81.5608	55.8275	18.2100	2.7707	202.5207
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.4963		54.4478			
7	Provider Target Rate	50.2187		55.2425			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.1517	81.5608	55.2425	13.6500	2.7707	197.3757
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.1517	81.5608	55.2425	13.6500	2.7707	197.3757
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 227625-00 - 2010/01
213.82

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

Greenbriar Rehab & Nursing Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 1,976,183.00		
RS to Start Calcs: 1982/01		Type: Fixed [2]	80% Capital(1): 1,748,170	10.8775
Indexed Asset Value 2,185,213		< 60% of Base: False	20% ROE(2): 437,043	0.8060
FRVS Base Asset: 788,632		Interest Rate: 10.8500 %	Insurance Cost(3): 36,609	1.8034
Occup Adj Factor: 0.9000		Chase Rate: 9.5000 %	Taxes Cost(3): 49,166	2.4220
ROE Factor 0.036350		Amortization Rate: 10.8500 %	Home Office(3): 12,645	0.6229
		Interest Only: False	Replacement(3&4): 6,002	0.0000
		Yearly Payment: 214,396	Total FRVS PD:	16.5318

(1) 80% Capital (\$1,748,170) amortized at 10.8500% for 20 years Principal & Interest of \$214,396 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.8775

(2) 20% ROE (\$437,043) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8060

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.1517	44.1517	0.3925	43.7592
Direct Care	81.5608	81.5608	0.7251	80.8357
Indirect Care	55.2425	55.2425	0.4911	54.7514
Property	13.6500	16.5318	0.1214	13.5286
ROE	2.7707	1.4741	0.0246	2.7461
ROE Adjustment	-1.4741	-1.4741	-0.0131	-1.4610
Quality Assess-Medicaid Share				\$12.5155
Supplemental Rate Add-on				\$7.1400
Totals	195.9016	197.4868	1.7416	213.8155

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227633-00 - 2010/01

201.11

Apollo Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1000 24th Street North St. Petersburg FL 33713 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 220671	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 35,943 Medicare: 3,914 Medicaid: 26,278	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.11020% Occupancy: 81.83743% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.23584% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,131,855	1,969,292	1,271,992	482,201	22,830	4,878,170
1a	Audit Adjustments						
2	Cost Per Diem	43.0723	74.9407	48.4052	18.3500	0.8688	185.6370
3	Cost Per Diem Inflated	41.8094	78.6627	46.9859			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.8094	78.6627	46.9859	18.3500	0.8688	186.6768
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.7471		44.2787			
7	Provider Target Rate	53.5169		44.9249			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.8094	78.6627	44.9249	13.6500	0.8688	179.9158
12/13	Medicaid Adjustment Rate		2.0451	1.1680			
14	Prospective Per Diem 11	41.8094	80.7078	46.0929	13.6500	0.8688	183.1289
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 227633-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

201.11

Apollo Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,569,050.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Variable [3]	80% Capital(1):	2,716,274	8.6025
Indexed Asset Value	3,395,343	< 60% of Base:	False	20% ROE(2):	679,069	0.6262
FRVS Base Asset:	1,487,023	Interest Rate:	11.1200 %	Insurance Cost(3):	54,915	1.5278
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	55,226	1.5365
ROE Factor	0.036350	Amortization Rate:	11.1200 %	Home Office(3):	18,658	0.5191
		Interest Only:	False	Replacement(3&4):	71,775	0.0000
		Yearly Payment:	339,111	Total FRVS PD:		12.8121

(1) 80% Capital (\$2,716,274) amortized at 11.1200% for 20 years Principal & Interest of \$339,111 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6025

(2) 20% ROE (\$679,069) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6262

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.8094	41.8094	0.3717	41.4377
Direct Care	80.7078	80.7078	0.7175	79.9903
Indirect Care	46.0929	46.0929	0.4098	45.6831
Property	13.6500	12.8121	0.1139	12.6982
ROE	0.8688	0.3121	0.0028	0.3093
ROE Adjustment	-0.3121	-0.3121	-0.0028	-0.3093
Quality Assess-Medicaid Share				\$14.1597
Supplemental Rate Add-on				\$7.1400
Totals	182.8168	181.4222	1.6129	201.1090

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 227641-00 - 2010/01

212.00

North Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1301 16th Street North St. Petersburg FL 33705 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 220795	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 49 Maximum: 17,934 Max Annualized: 17,885 Total Patient: 16,873 Medicare: 1,650 Medicaid: 9,688	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.41718% Occupancy: 94.08386% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.38511% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	490,234	720,113	497,581	160,240	14,896	1,883,064
1a	Audit Adjustments						
2	Cost Per Diem	50.6022	74.3304	51.3605	16.5400	1.5376	194.3707
3	Cost Per Diem Inflated	49.1185	78.0221	49.8546			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.1185	78.0221	49.8546	16.5400	1.5376	195.0728
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.3147		58.6092			
7	Provider Target Rate	53.0782		59.4646			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1185	78.0221	49.8546	13.6500	1.5376	192.1828
12/13	Medicaid Adjustment Rate		0.6510	0.4160			
14	Prospective Per Diem 11	49.1185	78.6731	50.2706	13.6500	1.5376	193.2498
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227641-00 - 2010/01

212.00

North Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1982/01	Amount: 1,317,467.00	80% Capital(1): 1,022,256	7.9286
Indexed Asset Value 1,277,820	Type: Variable [3]	20% ROE(2): 255,564	0.5771
FRVS Base Asset: 614,550	< 60% of Base: False	Insurance Cost(3): 26,738	1.5847
Occup Adj Factor: 0.9000	Interest Rate: 11.1200 %	Taxes Cost(3): 17,857	1.0583
ROE Factor 0.036350	Chase Rate: 9.5000 %	Home Office(3): 8,703	0.5158
	Amortization Rate: 11.1200 %	Replacement(3&4): 2,468	0.0000
	Interest Only: False	Total FRVS PD:	11.6645
	Yearly Payment: 127,623		

(1) 80% Capital (\$1,022,256) amortized at 11.1200% for 20 years Principal & Interest of \$127,623 divided by annual available days (17,885) divided by Occup. Adj. (0.9000) = \$7.9286

(2) 20% ROE (\$255,564) times the ROE factor (0.036350) divided by annual available days (17,885) divided by Occup. Adj. (0.9000) = \$0.5771

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 49	Effective PBS Limitation	1,396,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1185	49.1185	0.4367	48.6818
Direct Care	78.6731	78.6731	0.6994	77.9737
Indirect Care	50.2706	50.2706	0.4469	49.8237
Property	13.6500	11.6645	0.1214	13.5286
ROE	1.5376	1.0135	0.0137	1.5239
ROE Adjustment	-1.0135	-1.0135	-0.0090	-1.0045
Quality Assess-Medicaid Share				\$14.3361
Supplemental Rate Add-on				\$7.1400
Totals	192.2363	189.7267	1.7091	212.0033

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 227650-00 - 2010/01

212.11

Lexington Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6300 46th Avenue North Kenneth City FL 33709 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 220701	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 134 Maximum: 49,044 Max Annualized: 48,910 Total Patient: 43,876 Medicare: 9,522 Medicaid: 23,019	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.46376% Occupancy: 89.46252% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.66836% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,094,220	1,820,902	1,194,503	541,637	42,730	4,693,992
1a	Audit Adjustments						
2	Cost Per Diem	47.5355	79.1043	51.8920	23.5300	1.8563	203.9181
3	Cost Per Diem Inflated	46.1417	83.0331	50.3705			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1417	83.0331	50.3705	23.5300	1.8563	204.9316
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.2111		52.6626			
7	Provider Target Rate	47.9001		53.4312			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.1417	83.0331	50.3705	13.6500	1.8563	195.0516
12/13	Medicaid Adjustment Rate		0.2301	0.1396			
14	Prospective Per Diem 11	46.1417	83.2632	50.5101	13.6500	1.8563	195.4213
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 227650-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

212.11

Lexington Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 4,103,363 FRVS Base Asset: 1,243,324 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,623,017.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,282,690	9.3102
	< 60% of Base:	False	20% ROE(2):	820,673	0.6777
	Interest Rate:	11.1200 %	Insurance Cost(3):	85,304	1.9442
	Chase Rate:	9.5000 %	Taxes Cost(3):	67,838	1.5461
	Amortization Rate:	11.1200 %	Home Office(3):	25,785	0.5877
	Interest Only:	False	Replacement(3&4):	71,960	0.0000
Yearly Payment:	409,825	Total FRVS PD:	14.0659		

(1) 80% Capital (\$3,282,690) amortized at 11.1200% for 20 years Principal & Interest of \$409,825 divided by annual available days (48,910) divided by Occup. Adj. (0.9000) = \$9.3102

(2) 20% ROE (\$820,673) times the ROE factor (0.036350) divided by annual available days (48,910) divided by Occup. Adj. (0.9000) = \$0.6777

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 102	Effective PBS Limitation	2,907,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.1417	46.1417	0.4102	45.7315
Direct Care	83.2632	83.2632	0.7403	82.5229
Indirect Care	50.5101	50.5101	0.4491	50.0610
Property	13.6500	14.0659	0.1214	13.5286
ROE	1.8563	1.1693	0.0165	1.8398
ROE Adjustment	-1.1693	-1.1693	-0.0104	-1.1589
Quality Assess-Medicaid Share				\$12.4415
Supplemental Rate Add-on				\$7.1400
Totals	194.2520	193.9809	1.7271	212.1064

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 227676-00 - 2010/01

248.20

Liberty Inn

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5858 Heritage Park Way Delray Beach FL 33484 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 4/6/1998 Acquired Date: 4/6/1998 Entered Medicaid 6/17/1998 Med # Active Date: 3/1/2001 Previous Med # 213641	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 68 Maximum: 24,888 Max Annualized: 24,820 Total Patient: 13,210 Medicare: 6,243 Medicaid: 5,342	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 40.43906% Occupancy: 53.07779% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 65.65913% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747	
		Semester Index: 1.77482092	
		Cost: 1.01016726	
		Target: 1.01021645	
		DC FY Index: 1.69849059	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.06388579	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	264,108	517,152	428,433	67,363	0	1,277,056
1a	Audit Adjustments						
2	Cost Per Diem	49.4399	96.8087	80.2009	12.6101		239.0596
3	Cost Per Diem Inflated	49.9426	102.9934	81.0163			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.9426	102.9934	81.0163	12.6101		246.5624
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	70.1939		102.5053			
7	Provider Target Rate	71.2184		104.0014			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.9426	102.2014	67.4461	12.6101		232.2002
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.9426	102.2014	67.4461	12.6101		232.2002
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 227676-00 - 2010/01 248.20

Liberty Inn

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/17/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 2,701,693 FRVS Base Asset: 1,085,905 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem				
	Amount:	1,702,675.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>		Total Amount	Per Diem
		Total Amount	Per Diem				
	Type:	Fixed [2]	80% Capital(1):	2,161,354	9.8750		
	< 60% of Base:	False	20% ROE(2):	540,339	0.9700		
	Interest Rate:	8.2250 %	Insurance Cost(3):	14,984	1.1343		
	Chase Rate:	8.2500 %	Taxes Cost(3):	41,625	3.1510		
	Amortization Rate:	8.2250 %	Home Office(3):	636	0.0481		
Interest Only:	False	Replacement(3&4):	1,820	0.0000			
Yearly Payment:	220,587	Total FRVS PD:		15.1784			

- (1) 80% Capital (\$2,161,354) amortized at 8.2250% for 20 years Principal & Interest of \$220,587 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$9.8750
- (2) 20% ROE (\$540,339) times the ROE factor (0.040100) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.9700
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 29	Effective PBS Limitation	1,085,905

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	49.9426	49.9426	0.4440	49.4986	
Direct Care	102.2014	102.2014	0.9086	101.2928	
Indirect Care	67.4461	67.4461	0.5996	66.8465	
Property	12.6101	15.1784	0.1349	15.0435	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$8.3804	
Supplemental Rate Add-on				\$7.1400	
Totals	232.2002	234.7685	2.0871	248.2018	

*Medicaid Trend Adjustment :



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0 227765-00 - 2010/01

210.52

Park Meadows Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3250 SW 41st Place Gainesville FL 32608 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1981 Acquired Date: 1/1/1984 Entered Medicaid 1/1/1984 Med # Active Date: 9/20/2000 Previous Med # 220345	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 154 Maximum: 56,364 Max Annualized: 56,210 Total Patient: 48,646 Medicare: 6,576 Medicaid: 36,856	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.76368% Occupancy: 86.30686% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.76469% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,781,155	2,917,304	1,785,579	723,483	76,783	7,284,304
1a	Audit Adjustments						
2	Cost Per Diem	48.3274	79.1541	48.4474	19.6300	2.0833	197.6422
3	Cost Per Diem Inflated	46.9104	83.0854	47.0269			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.9104	83.0854	47.0269	19.6300	2.0833	198.7360
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.9886		45.8931			
7	Provider Target Rate	46.6598		46.5629			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	83.0854	46.5629	13.6500	2.0833	188.7287
12/13	Medicaid Adjustment Rate		2.4082	1.3496			
14	Prospective Per Diem 11	43.3471	85.4936	47.9125	13.6500	2.0833	192.4865
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 227765-00 - 2010/01

210.52

Park Meadows Health & Rehab Center

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 3,659,683.00			
RS to Start Calcs: 1984/01		Type: Variable [3]	80% Capital(1):	2,823,816	5.0931
Indexed Asset Value 3,529,770		< 60% of Base: False	20% ROE(2):	705,954	0.5073
FRVS Base Asset: 2,058,220		Interest Rate: 8.5100 %	Insurance Cost(3):	86,367	1.7754
Occup Adj Factor: 0.9000		Chase Rate: 4.7500 %	Taxes Cost(3):	68,982	1.4180
ROE Factor 0.036350		Amortization Rate: 6.7500 %	Home Office(3):	25,779	0.5299
		Interest Only: False	Replacement(3&4):	62,230	0.0000
		Yearly Payment: 257,655	Total FRVS PD:		9.3237

(1) 80% Capital (\$2,823,816) amortized at 6.7500% for 20 years Principal & Interest of \$257,655 divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$5.0931

(2) 20% ROE (\$705,954) times the ROE factor (0.036350) divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$0.5073

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 179	Effective PBS Limitation	5,101,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	85.4936	85.4936	0.7601	84.7335
Indirect Care	47.9125	47.9125	0.4260	47.4865
Property	13.6500	9.3237	0.1214	13.5286
ROE	2.0833	1.1491	0.0185	2.0648
ROE Adjustment	-1.1491	-1.1491	-0.0102	-1.1389
Quality Assess-Medicaid Share				\$13.7420
Supplemental Rate Add-on				\$7.1400
Totals	191.3374	186.0769	1.7012	210.5182

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 227773-00 - 2010/01

211.54

New Horizon Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
635 SE 17th Street Ocala FL 34471 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 220531	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 159 Maximum: 58,194 Max Annualized: 58,035 Total Patient: 51,888 Medicare: 9,395 Medicaid: 32,389	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.42098% Occupancy: 89.16383% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.29886% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,545,721	2,589,358	1,651,923	638,387	50,906	6,476,295
1a	Audit Adjustments						
2	Cost Per Diem	47.7236	79.9456	51.0026	19.7100	1.5717	199.9535
3	Cost Per Diem Inflated	46.3243	83.9162	49.5072			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.3243	83.9162	49.5072	19.7100	1.5717	201.0294
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.2674		51.8623			
7	Provider Target Rate	47.9573		52.6192			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	83.9162	49.5072	13.6500	1.5717	191.9922
12/13	Medicaid Adjustment Rate		1.1726	0.6918			
14	Prospective Per Diem 11	43.3471	85.0888	50.1990	13.6500	1.5717	193.8566
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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211.54

New Horizon Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 5,269,833.00		
RS to Start Calcs: 1982/01		Type: Variable [3]	80% Capital(1): 4,971,619	11.8832
Indexed Asset Value 6,214,524		< 60% of Base: False	20% ROE(2): 1,242,905	0.8650
FRVS Base Asset: 1,178,042		Interest Rate: 11.1200 %	Insurance Cost(3): 82,408	1.5882
Occup Adj Factor: 0.9000		Chase Rate: 9.5000 %	Taxes Cost(3): 73,963	1.4254
ROE Factor 0.036350		Amortization Rate: 11.1200 %	Home Office(3): 29,552	0.5695
		Interest Only: False	Replacement(3&4): 161,723	0.0000
		Yearly Payment: 620,677	Total FRVS PD: 16.3313	

(1) 80% Capital (\$4,971,619) amortized at 11.1200% for 20 years Principal & Interest of \$620,677 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$11.8832

(2) 20% ROE (\$1,242,905) times the ROE factor (0.036350) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$0.8650

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 89	Effective PBS Limitation 2,536,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	85.0888	85.0888	0.7565	84.3323
Indirect Care	50.1990	50.1990	0.4463	49.7527
Property	13.6500	16.3313	0.1214	13.5286
ROE	1.5717	0.7527	0.0140	1.5577
ROE Adjustment	-0.7527	-0.7527	-0.0067	-0.7460
Quality Assess-Medicaid Share				\$13.0129
Supplemental Rate Add-on				\$7.1400
Totals	193.1039	194.9662	1.7169	211.5399

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 227838-00 - 2010/01

199.54

First Coast Health and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7723 Jasper Avenue Jacksonville FL 32211 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1983 Acquired Date: 7/1/1983 Entered Medicaid 1/1/1984 Med # Active Date: 1/1/2001 Previous Med # 221856	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 100 Maximum: 36,500 Max Annualized: 36,500 Total Patient: 32,837 Medicare: 1,793 Medicaid: 27,996	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 85.25748% Occupancy: 89.96438% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.28917% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,374,240	2,097,581	1,078,868	692,901	8,585	5,252,175
1a	Audit Adjustments						
2	Cost Per Diem	49.0870	74.9243	38.5365	24.7500	0.3067	187.6044
3	Cost Per Diem Inflated	49.3298	77.1883	38.7271			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3298	77.1883	38.7271	24.7500	0.3067	190.3019
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9241	77.1883	38.7271	13.6500	0.3067	169.7962
12/13	Medicaid Adjustment Rate		3.0616	1.5361			
14	Prospective Per Diem 11	39.9241	80.2499	40.2632	13.6500	0.3067	174.3939
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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199.54

First Coast Health and Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	None [1]	80% Capital(1):	3,456,014	13.0800
Indexed Asset Value	4,320,018	< 60% of Base:	True	20% ROE(2):	864,004	0.8330
FRVS Base Asset:	2,041,803	Interest Rate:	12.5000 %	Insurance Cost(3):	126,241	3.8445
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	25,518	0.7771
ROE Factor	0.031670	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	66,835	0.0000
		Yearly Payment:	429,677	Total FRVS PD:		18.5346

(1) 80% Capital (\$3,456,014) amortized at 12.5000% for 20 years Interest of \$429,677 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$13.0800

(2) 20% ROE (\$864,004) times the ROE factor (0.031670) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.8330

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9241	39.9241	0.3549	39.5692
Direct Care	80.2499	80.2499	0.7135	79.5364
Indirect Care	40.2632	40.2632	0.3580	39.9052
Property	13.6500	18.5346	0.1648	18.3698
ROE	0.3067	0.2402	0.0021	0.2381
ROE Adjustment	-0.2402	-0.2402	-0.0021	-0.2381
Quality Assess-Medicaid Share				\$15.0224
Supplemental Rate Add-on				\$7.1400
Totals	174.1537	178.9718	1.5912	199.5430

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 227871-00 - 2010/01

180.45

Avers Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
606 NE 7th Street Trenton FL 32693 County: Gilchrist [21] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1981 Acquired Date: 3/1/1981 Entered Medicaid 3/1/1982 Med # Active Date: 10/1/2000 Previous Med # 221619	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,488 Medicare: 9,481 Medicaid: 24,536	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.13999% Occupancy: 94.46266% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.85370% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	889,568	1,824,735	812,498	215,181	0	3,741,982
1a	Audit Adjustments						
2	Cost Per Diem	36.2556	74.3697	33.1145	8.7700		152.5098
3	Cost Per Diem Inflated	36.6242	79.1209	33.4512			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.6242	79.1209	33.4512	8.7700		157.9663
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.7819		42.4739			
7	Provider Target Rate	37.3187		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.6242	79.1209	33.4512	8.7700		157.9663
12/13	Medicaid Adjustment Rate		0.8136	0.3440			
14	Prospective Per Diem 11	36.6242	79.9345	33.7952	8.7700		159.1239
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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180.45

Avers Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,621,085.00		Total Amount	Per Diem
RS to Start Calcs:	1981/01	Type:	Fixed [2]	80% Capital(1):	3,192,694	10.3646
Indexed Asset Value	3,990,867	< 60% of Base:	False	20% ROE(2):	798,173	0.8119
FRVS Base Asset:	2,024,741	Interest Rate:	11.5000 %	Insurance Cost(3):	35,902	0.8654
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	133	0.0032
ROE Factor	0.040100	Amortization Rate:	11.5000 %	Home Office(3):	3,972	0.0957
		Interest Only:	False	Replacement(3&4):	329,924	0.0000
		Yearly Payment:	408,574	Total FRVS PD:		12.1408

(1) 80% Capital (\$3,192,694) amortized at 11.5000% for 20 years Principal & Interest of \$408,574 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3646

(2) 20% ROE (\$798,173) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8119

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.6242	36.6242	0.3256	36.2986
Direct Care	79.9345	79.9345	0.7107	79.2238
Indirect Care	33.7952	33.7952	0.3005	33.4947
Property	8.7700	12.1408	0.1079	12.0329
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2588
Supplemental Rate Add-on				\$7.1400
Totals	159.1239	162.4947	1.4447	180.4488

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 228001-00 - 2010/01

227.94

North Beach Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2201 N.E. 170th Street North Miami Beach FL 33160 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 9/20/2000 Previous Med # 225282	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 99 Maximum: 36,234 Max Annualized: 36,135 Total Patient: 33,337 Medicare: 3,961 Medicaid: 20,329	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.98029% Occupancy: 92.00475% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.81317% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,101,127	1,771,333	1,013,818	311,847	41,055	4,239,180
1a	Audit Adjustments						
2	Cost Per Diem	54.1653	87.1333	49.8705	15.3400	2.0195	208.5286
3	Cost Per Diem Inflated	52.5771	91.4609	48.4083			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.5771	91.4609	48.4083	15.3400	2.0195	209.8058
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.0469		54.8686			
7	Provider Target Rate	53.8211		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	52.5771	91.4609	48.4083	13.6500	2.0195	208.1158
12/13	Medicaid Adjustment Rate		1.1298	0.5980			
14	Prospective Per Diem 11	52.5771	92.5907	49.0063	13.6500	2.0195	209.8436
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 228001-00 - 2010/01
227.94

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North Beach Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:		Total Amount	Per Diem	
RS to Start Calcs: 1982/01	Type:	2,634,917.00	80% Capital(1):	2,957,229	11.3523
Indexed Asset Value 3,696,536	< 60% of Base:	Variable [3]	20% ROE(2):	739,307	0.8263
FRVS Base Asset: 1,345,871	Interest Rate:	11.1200 %	Insurance Cost(3):	55,962	1.6787
Occup Adj Factor: 0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	86,067	2.5817
ROE Factor 0.036350	Amortization Rate:	11.1200 %	Home Office(3):	19,516	0.5854
	Interest Only:	False	Replacement(3&4):	15,908	0.0000
	Yearly Payment:	369,193	Total FRVS PD:		17.0244

- (1) 80% Capital (\$2,957,229) amortized at 11.1200% for 20 years Principal & Interest of \$369,193 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$11.3523
- (2) 20% ROE (\$739,307) times the ROE factor (0.036350) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.8263
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 99	Effective PBS Limitation	2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	52.5771	52.5771	0.4674	52.1097
Direct Care	92.5907	92.5907	0.8232	91.7675
Indirect Care	49.0063	49.0063	0.4357	48.5706
Property	13.6500	17.0244	0.1214	13.5286
ROE	2.0195	1.1907	0.0180	2.0015
ROE Adjustment	-1.1907	-1.1907	-0.0106	-1.1801
Quality Assess-Medicaid Share				\$14.0020
Supplemental Rate Add-on				\$7.1400
Totals	208.6529	211.1985	1.8551	227.9398

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 228320-00 - 2010/01

222.07

The Gardens Court

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3803 PGA Boulevard Palm Beach Gardens FL 3341 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/25/1996 Acquired Date: 3/13/1997 Entered Medicaid 3/13/1997 Med # Active Date: 5/1/2001 Previous Med # 213713	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,611 Medicare: 22,566 Medicaid: 10,702	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 27.71749% Occupancy: 88.15297% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.04839% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	547,243	924,635	579,841	314,639	0	2,366,358
1a	Audit Adjustments						
2	Cost Per Diem	51.1346	86.3983	54.1806	29.4000		221.1135
3	Cost Per Diem Inflated	51.7413	88.6723	54.8234			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.7413	88.6723	54.8234	29.4000		224.6370
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.6823		55.7884			
7	Provider Target Rate	60.5534		56.6026			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	88.6723	54.8234	13.6500		206.3345
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	88.6723	54.8234	13.6500		206.3345
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228320-00 - 2010/01
222.07

The Gardens Court

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/13/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 5,239,776 FRVS Base Asset: 4,325,640 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem																						
	Amount: 7,200,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 7.3400 % Chase Rate: 8.2500 % Amortization Rate: 7.3400 % Interest Only: False Yearly Payment: 400,321	<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> <tr> <td>80% Capital(1):</td> <td align="right">4,191,821</td> <td align="right">10.1553</td> </tr> <tr> <td>20% ROE(2):</td> <td align="right">1,047,955</td> <td align="right">0.8143</td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right">30,984</td> <td align="right">0.8025</td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right">179,397</td> <td align="right">4.6463</td> </tr> <tr> <td>Home Office(3):</td> <td align="right">42,116</td> <td align="right">1.0908</td> </tr> <tr> <td>Replacement(3&4):</td> <td align="right">236,452</td> <td align="right">0.0000</td> </tr> <tr> <td>Total FRVS PD:</td> <td></td> <td align="right">17.5092</td> </tr> </table>		Total Amount	Per Diem	80% Capital(1):	4,191,821	10.1553	20% ROE(2):	1,047,955	0.8143	Insurance Cost(3):	30,984	0.8025	Taxes Cost(3):	179,397	4.6463	Home Office(3):	42,116	1.0908	Replacement(3&4):	236,452	0.0000	Total FRVS PD:	
	Total Amount	Per Diem																							
80% Capital(1):	4,191,821	10.1553																							
20% ROE(2):	1,047,955	0.8143																							
Insurance Cost(3):	30,984	0.8025																							
Taxes Cost(3):	179,397	4.6463																							
Home Office(3):	42,116	1.0908																							
Replacement(3&4):	236,452	0.0000																							
Total FRVS PD:		17.5092																							

(1) 80% Capital (\$4,191,821) amortized at 7.3400% for 20 years Principal & Interest of \$400,321 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1553

(2) 20% ROE (\$1,047,955) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8143

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,325,640

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	49.1888	49.1888	0.4373	48.7515	
Direct Care	88.6723	88.6723	0.7883	87.8840	
Indirect Care	54.8234	54.8234	0.4874	54.3360	
Property	13.6500	17.5092	0.1557	17.3535	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$6.6032	
Supplemental Rate Add-on				\$7.1400	
Totals	206.3345	210.1937	1.8687	222.0682	

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228338-00 - 2010/01

194.20

Life Care Center of Melbourne

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
606 East Sheridan Street Melbourne FL 32901 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1990 Acquired Date: 2/1/1990 Entered Medicaid 2/1/1990 Med # Active Date: 2/28/2001 Previous Med # 202088	03/01/2008-02/28/2009 Days In CR 365 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,544 Medicare: 15,765 Medicaid: 13,135	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 32.39690% Occupancy: 92.56621% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.50772% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81642331	
		Semester Index: 1.77482092	
		Cost: 0.97709653	
		Target: 1.01021645	
		DC FY Index: 1.73347918	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.04241229	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	493,863	1,024,330	616,022	178,899	0	2,313,114
1a	Audit Adjustments						
2	Cost Per Diem	37.5990	77.9848	46.8993	13.6200		176.1031
3	Cost Per Diem Inflated	36.7379	81.2923	45.8251			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.7379	81.2923	45.8251	13.6200		177.4753
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.7749		44.2413			
7	Provider Target Rate	51.5160		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.7379	81.2923	44.8870	13.6200		176.5372
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	36.7379	81.2923	44.8870	13.6200		176.5372
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 228338-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

194.20

Life Care Center of Melbourne

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,632,311 FRVS Base Asset: 1,801,380 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 4,085,472.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 8.5000 % Chase Rate: 8.5000 % Amortization Rate: 8.5000 % Interest Only: False Yearly Payment: 469,234	Total Amount	Per Diem		
	80% Capital(1):	4,505,849	11.9035		
	20% ROE(2):	1,126,462	0.9764		
	Insurance Cost(3):	11,559	0.2851		
	Taxes Cost(3):	80,330	1.9813		
	Home Office(3):	35,670	0.8798		
	Replacement(3&4):	76,286	0.0000		
	Total FRVS PD:		16.0261		

(1) 80% Capital (\$4,505,849) amortized at 8.5000% for 20 years Principal & Interest of \$469,234 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9035

(2) 20% ROE (\$1,126,462) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9764

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,801,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.7379	36.7379	0.3266	36.4113
Direct Care	81.2923	81.2923	0.7227	80.5696
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	13.6200	16.0261	0.1425	15.8836
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.7114
Supplemental Rate Add-on				\$7.1400
Totals	176.5372	178.9433	1.5909	194.2038

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 228401-00 - 2010/01

180.32

Park Ridge Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
730 College Street Jacksonville FL 32204 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1979 Acquired Date: 4/1/1979 Entered Medicaid 11/1/1980 Med # Active Date: 7/16/2001 Previous Med # 202908	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 38,064 Max Annualized: 37,960 Total Patient: 29,094 Medicare: 4,166 Medicaid: 22,020	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.68571% Occupancy: 76.43443% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 94.55213% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	759,657	1,584,333	881,737	348,136	0	3,573,863
1a	Audit Adjustments						
2	Cost Per Diem	34.4985	71.9497	40.0426	15.8100		162.3008
3	Cost Per Diem Inflated	33.4870	75.5232	38.8685			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.4870	75.5232	38.8685	15.8100		163.6887
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.8528		42.4739			
7	Provider Target Rate	41.4490		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.4870	75.5232	38.8685	13.6500		161.5287
12/13	Medicaid Adjustment Rate		2.1824	1.1232			
14	Prospective Per Diem 11	33.4870	77.7056	39.9917	13.6500		164.8343
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 228401-00 - 2010/01

180.32

Park Ridge Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1979/01 Indexed Asset Value 2,453,249 FRVS Base Asset: 1,293,889 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,230,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,962,599	6.6524
	< 60% of Base:	False	20% ROE(2):	490,650	0.5220
	Interest Rate:	10.0000 %	Insurance Cost(3):	19,620	0.6744
	Chase Rate:	9.5000 %	Taxes Cost(3):	43,754	1.5039
	Amortization Rate:	10.0000 %	Home Office(3):	13,352	0.4589
	Interest Only:	False	Replacement(3&4):	45,618	0.0000
Yearly Payment:	227,274	Total FRVS PD:		9.8116	

(1) 80% Capital (\$1,962,599) amortized at 10.0000% for 20 years Principal & Interest of \$227,274 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$6.6524

(2) 20% ROE (\$490,650) times the ROE factor (0.036350) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.5220

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.4870	33.4870	0.2977	33.1893
Direct Care	77.7056	77.7056	0.6908	77.0148
Indirect Care	39.9917	39.9917	0.3555	39.6362
Property	13.6500	9.8116	0.0872	9.7244
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6147
Supplemental Rate Add-on				\$7.1400
Totals	164.8343	160.9959	1.4312	180.3194

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228567-00 - 2010/01
179.23

Bear Creek Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8041 State Rd. 52 Hudson FL 34667 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1981 Acquired Date: 9/1/1981 Entered Medicaid 9/1/1981 Med # Active Date: 10/1/2000 Previous Med # 222461	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,676 Medicare: 7,559 Medicaid: 19,063 Medicaid Utilization 46.86547% Occupancy: 92.61385% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.56665% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	706,288	1,399,977	680,594	227,612	0	3,014,471
1a	Audit Adjustments						
2	Cost Per Diem	37.0502	73.4395	35.7024	11.9400		158.1321
3	Cost Per Diem Inflated	37.4269	78.1312	36.0654			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4269	78.1312	36.0654	11.9400		163.5635
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.6849		44.2413			
7	Provider Target Rate	37.2203		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.2203	78.1312	36.0654	11.9400		163.3569
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.2203	78.1312	36.0654	11.9400		163.3569
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 228567-00 - 2010/01

179.23

Bear Creek Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,286,753.00		Total Amount	Per Diem
RS to Start Calcs:	1981/07	Type:	Fixed [2]	80% Capital(1):	2,194,766	7.1250
Indexed Asset Value	2,743,457	< 60% of Base:	False	20% ROE(2):	548,691	0.5582
FRVS Base Asset:	1,625,866	Interest Rate:	11.5000 %	Insurance Cost(3):	42,947	1.0558
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	12,849	0.3159
ROE Factor	0.040100	Amortization Rate:	11.5000 %	Home Office(3):	4,317	0.1061
		Interest Only:	False	Replacement(3&4):	118,763	0.0000
		Yearly Payment:	280,868	Total FRVS PD:		9.1610

(1) 80% Capital (\$2,194,766) amortized at 11.5000% for 20 years Principal & Interest of \$280,868 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.1250

(2) 20% ROE (\$548,691) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5582

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.2203	37.2203	0.3309	36.8894
Direct Care	78.1312	78.1312	0.6946	77.4366
Indirect Care	36.0654	36.0654	0.3206	35.7448
Property	11.9400	9.1610	0.0814	9.0796
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9371
Supplemental Rate Add-on				\$7.1400
Totals	163.3569	160.5779	1.4275	179.2275

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228575-00 - 2010/01

184.77

Royal Oak Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
37300 Royal Oak Lane Dade City FL 33525 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1981 Acquired Date: 5/1/1981 Entered Medicaid 5/1/1981 Med # Active Date: 10/1/2000 Previous Med # 222542	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,309 Medicare: 2,065 Medicaid: 25,589	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.09705% Occupancy: 89.74658% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.01974% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	953,542	1,920,326	870,276	399,444	0	4,143,588
1a	Audit Adjustments						
2	Cost Per Diem	37.2637	75.0450	34.0098	15.6100		161.9285
3	Cost Per Diem Inflated	37.5767	77.1662	34.2955			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.5767	77.1662	34.2955	15.6100		164.6484
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.1718		44.2413			
7	Provider Target Rate	38.7289		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.5767	77.1662	34.2955	13.6500		162.6884
12/13	Medicaid Adjustment Rate		1.3106	0.5825			
14	Prospective Per Diem 11	37.5767	78.4768	34.8780	13.6500		164.5815
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228575-00 - 2010/01

184.77

Royal Oak Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,458,223.00		Total Amount	Per Diem
RS to Start Calcs:	1981/01	Type:	Fixed [2]	80% Capital(1):	3,263,857	10.5957
Indexed Asset Value	4,079,821	< 60% of Base:	False	20% ROE(2):	815,964	0.6448
FRVS Base Asset:	2,272,821	Interest Rate:	11.5000 %	Insurance Cost(3):	65,680	1.6709
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	6,551	0.1667
ROE Factor	0.031150	Amortization Rate:	11.5000 %	Home Office(3):	1,060	0.0270
		Interest Only:	False	Replacement(3&4):	100,659	0.0000
		Yearly Payment:	417,681	Total FRVS PD:		13.1051

(1) 80% Capital (\$3,263,857) amortized at 11.5000% for 20 years Principal & Interest of \$417,681 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5957

(2) 20% ROE (\$815,964) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6448

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.5767	37.5767	0.3341	37.2426
Direct Care	78.4768	78.4768	0.6977	77.7791
Indirect Care	34.8780	34.8780	0.3101	34.5679
Property	13.6500	13.1051	0.1165	12.9886
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.0553
Supplemental Rate Add-on				\$7.1400
Totals	164.5815	164.0366	1.4584	184.7735

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228591-00 - 2010/01

187.71

Heather Hill Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6630 Kentucky Avenue New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1979 Acquired Date: 5/1/1979 Entered Medicaid 5/1/1979 Med # Active Date: 10/1/2000 Previous Med # 222372	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,628 Medicare: 2,598 Medicaid: 24,333	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 64.66727% Occupancy: 85.90868% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.27211% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,013,822	1,934,102	896,695	212,184	0	4,056,803
1a	Audit Adjustments						
2	Cost Per Diem	41.6645	79.4847	36.8510	8.7200		166.7202
3	Cost Per Diem Inflated	42.0145	81.7314	37.1605			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0145	81.7314	37.1605	8.7200		169.6264
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	81.7314	37.1605	8.7200		164.7438
12/13	Medicaid Adjustment Rate		1.3486	0.6132			
14	Prospective Per Diem 11	37.1319	83.0800	37.7737	8.7200		166.7056
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228591-00 - 2010/01

187.71

Heather Hill Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1979/01 Indexed Asset Value 2,894,168 FRVS Base Asset: 1,706,576 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,091,900.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,315,334	7.5164
	< 60% of Base:	False	20% ROE(2):	578,834	0.4574
	Interest Rate:	11.5000 %	Insurance Cost(3):	38,263	1.0169
	Chase Rate:	8.5000 %	Taxes Cost(3):	9,729	0.2586
	Amortization Rate:	11.5000 %	Home Office(3):	1,132	0.0301
	Interest Only:	False	Replacement(3&4):	159,209	0.0000
Yearly Payment:	296,297	Total FRVS PD:		9.2794	

(1) 80% Capital (\$2,315,334) amortized at 11.5000% for 20 years Principal & Interest of \$296,297 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5164

(2) 20% ROE (\$578,834) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4574

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	83.0800	83.0800	0.7386	82.3414
Indirect Care	37.7737	37.7737	0.3358	37.4379
Property	8.7200	9.2794	0.0825	9.1969
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7929
Supplemental Rate Add-on				\$7.1400
Totals	166.7056	167.2650	1.4870	187.7109

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228621-00 - 2010/01

260.29

Inn at Sarasota Bay Club

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1303 N. Tamiami Trail Sarasota Fl 34236 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 2/22/2001 Acquired Date: 2/22/2001 Entered Medicaid 6/20/2001 Med # Active Date: 6/20/2001 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,454 Medicare: 7,462 Medicaid: 3,023	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 15.53922% Occupancy: 88.58835% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.58697% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	171,465	384,149	238,797	139,149	0	933,560
1a	Audit Adjustments						
2	Cost Per Diem	56.7201	127.0754	78.9934	46.0301		308.8190
3	Cost Per Diem Inflated	55.0570	133.3867	76.6773			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.0570	133.3867	76.6773	46.0301		311.1511
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.5930		87.7993			
7	Provider Target Rate	54.3752		89.0807			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	54.3752	102.2014	67.4461	13.6500		237.6727
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	54.3752	102.2014	67.4461	13.6500		237.6727
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228621-00 - 2010/01

260.29

Inn at Sarasota Bay Club

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/20/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,453,000.00		Total Amount	Per Diem
RS to Start Calcs:	2001/01	Type:	Variable [3]	80% Capital(1):	2,075,714	9.4371
Indexed Asset Value	2,594,642	< 60% of Base:	False	20% ROE(2):	518,928	0.9570
FRVS Base Asset:	2,417,520	Interest Rate:	6.5200 %	Insurance Cost(3):	116,632	5.9953
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	99,661	5.1229
ROE Factor	0.036350	Amortization Rate:	6.5200 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	107,377	0.0000
		Yearly Payment:	186,005	Total FRVS PD:		21.5123

(1) 80% Capital (\$2,075,714) amortized at 6.5200% for 20 years Principal & Interest of \$186,005 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.4371

(2) 20% ROE (\$518,928) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9570

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	40,292
Comparison Date: 7/1/2000	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,417,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	54.3752	54.3752	0.4834	53.8918
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	13.6500	21.5123	0.1913	21.3210
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.7950
Supplemental Rate Add-on				\$7.1400
Totals	237.6727	245.5350	2.1829	260.2871

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228702-00 - 2010/01
184.13

Winter Haven Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
202 Avenue ^'O^' NE Winter Haven FL 33881 County: Polk[53] Region: Central[3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 1/1/2001 Previous Med # 220825	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 144 Maximum: 52,560 Max Annualized: 52,560 Total Patient: 45,490 Medicare: 6,380 Medicaid: 31,243	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.68103% Occupancy: 86.54870% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.06385% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	1,405,135	2,221,301	1,189,965	740,459	8,114	5,564,974	
1a	Audit Adjustments							
2	Cost Per Diem	44.9744	71.0976	38.0874	23.7000	0.2597	178.1191	
3	Cost Per Diem Inflated	45.1968	73.2459	38.2758				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	45.1968	73.2459	38.2758	23.7000	0.2597	180.6782	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	36.5978		44.2413				
7	Provider Target Rate	37.1319		44.8870				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500			
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615				
10	Target Rate Class Ceiling	46.8949		54.1087				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	37.1319	73.2459	38.2758	13.6500	0.2597	162.5633	
12/13	Medicaid Adjustment Rate		1.5393	0.8044				
14	Prospective Per Diem 11	37.1319	74.7852	39.0802	13.6500	0.2597	164.9070	
15	Inflated Usual & Customary Charge		Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228702-00 - 2010/01

184.13

Winter Haven Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	3,244,066	8.4944
Indexed Asset Value	4,055,083	< 60% of Base:	False	20% ROE(2):	811,017	0.5430
FRVS Base Asset:	1,887,440	Interest Rate:	11.0000 %	Insurance Cost(3):	173,456	3.8131
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	43,077	0.9470
ROE Factor	0.031670	Amortization Rate:	11.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	33,538	0.0000
		Yearly Payment:	401,819	Total FRVS PD:		13.7975

(1) 80% Capital (\$3,244,066) amortized at 11.0000% for 20 years Principal & Interest of \$401,819 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$8.4944

(2) 20% ROE (\$811,017) times the ROE factor (0.031670) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.5430

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 144	Effective PBS Limitation	4,104,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	74.7852	74.7852	0.6649	74.1203
Indirect Care	39.0802	39.0802	0.3474	38.7328
Property	13.6500	13.7975	0.1227	13.6748
ROE	0.2597	0.2152	0.0019	0.2133
ROE Adjustment	-0.2152	-0.2152	-0.0019	-0.2133
Quality Assess-Medicaid Share				\$13.6614
Supplemental Rate Add-on				\$7.1400
Totals	164.6918	164.7948	1.4651	184.1311

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228711-00 - 2010/01

168.40

Woodland Terrace of Citrus County

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
124 W. Norvell Bryant Hwy Hernando FL 34442 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/10/2001 Acquired Date: 5/10/2001 Entered Medicaid 7/12/2001 Med # Active Date: 7/12/2001 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 43,087 Medicare: 5,412 Medicaid: 27,472	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.75937% Occupancy: 98.10337% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.35739% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	808,318	1,926,126	846,408	805,754	0	4,386,606
1a	Audit Adjustments						
2	Cost Per Diem	29.4233	70.1123	30.8098	29.3300		159.6754
3	Cost Per Diem Inflated	28.5606	73.5945	29.9064			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	28.5606	73.5945	29.9064	29.3300		161.3915
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.4993		42.4739			
7	Provider Target Rate	43.1196		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	28.5606	73.5945	29.9064	13.6500		145.7115
12/13	Medicaid Adjustment Rate		1.1392	0.4629			
14	Prospective Per Diem 11	28.5606	74.7337	30.3693	13.6500		147.3136
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 228711-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

168.40

Woodland Terrace of Citrus County

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/12/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,800,000.00		Total Amount	Per Diem
RS to Start Calcs:	2001/01	Type:	Variable [3]	80% Capital(1):	4,157,444	10.0029
Indexed Asset Value	5,196,805	< 60% of Base:	False	20% ROE(2):	1,039,361	0.9584
FRVS Base Asset:	5,196,805	Interest Rate:	8.1900 %	Insurance Cost(3):	52,276	1.2133
Occup Adj Factor:	0.9000	Chase Rate:	5.2500 %	Taxes Cost(3):	104,655	2.4289
ROE Factor	0.036350	Amortization Rate:	7.2500 %	Home Office(3):	18,217	0.4228
		Interest Only:	False	Replacement(3&4):	17,138	0.0000
		Yearly Payment:	394,313	Total FRVS PD:		15.0263

(1) 80% Capital (\$4,157,444) amortized at 7.2500% for 20 years Principal & Interest of \$394,313 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0029

(2) 20% ROE (\$1,039,361) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9584

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	40,292
Comparison Date: 7/1/2000	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,835,040

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	28.5606	28.5606	0.2539	28.3067
Direct Care	74.7337	74.7337	0.6644	74.0693
Indirect Care	30.3693	30.3693	0.2700	30.0993
Property	13.6500	15.0263	0.1336	14.8927
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8941
Supplemental Rate Add-on				\$7.1400
Totals	147.3136	148.6899	1.3219	168.4021

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228788-00 - 2010/01

231.72

East Ridge Retirement Village, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
19301 SW 87th Avenue Miami Fl 33157 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/15/1962 Acquired Date: 10/15/1976 Entered Medicaid 7/12/2001 Med # Active Date: 7/12/2001 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,445 Medicare: 1,397 Medicaid: 3,344	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 17.19722% Occupancy: 88.54736% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.53627% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	211,543	307,326	262,916	28,591	0	810,376
1a	Audit Adjustments						
2	Cost Per Diem	63.2605	91.9037	78.6232	8.5499		242.3373
3	Cost Per Diem Inflated	61.4057	96.4682	76.3179			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	61.4057	96.4682	76.3179	8.5499		242.7417
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.8360		70.9021			
7	Provider Target Rate	55.6363		71.9369			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	55.6363	96.4682	67.4461	8.5499		228.1005
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	55.6363	96.4682	67.4461	8.5499		228.1005
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 228788-00 - 2010/01
231.72

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

East Ridge Retirement Village, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/12/2001	Mortgage Information		Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 0.00			Total Amount Per Diem
RS to Start Calcs: 1976/07	Type: None [1]		80% Capital(1): 1,517,232	5.1384
Indexed Asset Value 1,896,540	< 60% of Base: True		20% ROE(2): 379,308	0.6995
FRVS Base Asset: 0	Interest Rate: 6.7500 %		Insurance Cost(3): 22,374	1.1506
Occup Adj Factor: 0.9000	Chase Rate: 6.7500 %		Taxes Cost(3): 1,159	0.0596
ROE Factor 0.036350	Amortization Rate: 6.7500 %		Home Office(3): 0	0.0000
	Interest Only: True		Replacement(3&4): 2,517,533	0.0000
	Yearly Payment: 101,278		Total FRVS PD:	7.0481

- (1) 80% Capital (\$1,517,232) amortized at 6.7500% for 20 years Interest of \$101,278 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.1384
- (2) 20% ROE (\$379,308) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6995
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 31,609
Comparison Date: 1/1/1992	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,896,540

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	55.6363	55.6363	0.4946	55.1417
Direct Care	96.4682	96.4682	0.8577	95.6105
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	8.5499	7.0481	0.0627	6.9854
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	228.1005	226.5987	2.0146	231.7241

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 228877-00 - 2010/01

207.04

The Healthcare Center Of Windermere

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4875 Cason Cove Drive Orlando FL 32811 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/4/1997 Acquired Date: 4/4/1997 Entered Medicaid 5/20/1997 Med # Active Date: 10/1/2000 Previous Med # 224111	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,461 Medicare: 10,800 Medicaid: 18,133	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.81600% Occupancy: 92.12432% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.96109% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	768,148	1,558,809	825,724	526,220	0	3,678,901
1a	Audit Adjustments						
2	Cost Per Diem	42.3619	85.9653	45.5371	29.0200		202.8843
3	Cost Per Diem Inflated	42.0203	91.0280	45.1699			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0203	91.0280	45.1699	29.0200		207.2382
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.2585		44.2413			
7	Provider Target Rate	40.8461		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.8461	91.0280	44.8870	13.6500		190.4111
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.8461	91.0280	44.8870	13.6500		190.4111
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228877-00 - 2010/01

207.04

The Healthcare Center Of Windermere

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/20/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 5,134,800 FRVS Base Asset: 4,383,120 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,107,840	8.7780
	< 60% of Base:	True	20% ROE(2):	1,026,960	1.0095
	Interest Rate:	8.5000 %	Insurance Cost(3):	55,818	1.3796
	Chase Rate:	8.5000 %	Taxes Cost(3):	81,572	2.0161
	Amortization Rate:	8.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	8,738	0.0000
Yearly Payment:	346,030	Total FRVS PD:	13.1832		

(1) 80% Capital (\$4,107,840) amortized at 8.5000% for 20 years Interest of \$346,030 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7780

(2) 20% ROE (\$1,026,960) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0095

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,383,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.8461	40.8461	0.3631	40.4830
Direct Care	91.0280	91.0280	0.8093	90.2187
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	13.6500	13.1832	0.1172	13.0660
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6486
Supplemental Rate Add-on				\$7.1400
Totals	190.4111	189.9443	1.6887	207.0442

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228885-00 - 2010/01

211.35

Parkway Health & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
800 SE Central Pkwy Stuart FL 34994 County: Martin [43] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/10/1989 Acquired Date: 10/10/1989 Entered Medicaid 3/22/1990 Med # Active Date: 10/1/2000 Previous Med # 201618	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 177 Maximum: 64,605 Max Annualized: 64,605 Total Patient: 59,464 Medicare: 15,334 Medicaid: 31,515	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.99845% Occupancy: 92.04241% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.85976% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,155,618	2,815,988	1,775,067	532,919	0	6,279,592
1a	Audit Adjustments						
2	Cost Per Diem	36.6688	89.3539	56.3245	16.9100		199.2572
3	Cost Per Diem Inflated	35.9472	92.8212	55.2161			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.9472	92.8212	55.2161	16.9100		200.8945
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.1285		52.1372			
7	Provider Target Rate	39.6996		52.8981			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.9472	92.8212	52.8981	13.6500		195.3165
12/13	Medicaid Adjustment Rate		0.3131	0.1784			
14	Prospective Per Diem 11	35.9472	93.1343	53.0765	13.6500		195.8080
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 228885-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

211.35

Parkway Health & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/22/1990 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 6,152,979 FRVS Base Asset: 3,101,384 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	10,937,005.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,922,383	8.0478
	< 60% of Base:	False	20% ROE(2):	1,230,596	0.7143
	Interest Rate:	7.2800 %	Insurance Cost(3):	79,997	1.3453
	Chase Rate:	9.5000 %	Taxes Cost(3):	111,532	1.8756
	Amortization Rate:	7.2800 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	467,938	Total FRVS PD:	11.9830		

(1) 80% Capital (\$4,922,383) amortized at 7.2800% for 20 years Principal & Interest of \$467,938 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$8.0478

(2) 20% ROE (\$1,230,596) times the ROE factor (0.033750) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.7143

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	3,101,384

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.9472	35.9472	0.3196	35.6276
Direct Care	93.1343	93.1343	0.8280	92.3063
Indirect Care	53.0765	53.0765	0.4719	52.6046
Property	13.6500	11.9830	0.1065	11.8765
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7924
Supplemental Rate Add-on				\$7.1400
Totals	195.8080	194.1410	1.7260	211.3474

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 228940-00 - 2010/01

186.24

Cypress Cove Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
700 SE 8th Avenue Crystal River FL 34429 County: Citrus [9] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1983 Acquired Date: 5/1/1983 Entered Medicaid 5/1/1983 Med # Active Date: 10/1/2000 Previous Med # 222313	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,956 Medicare: 8,438 Medicaid: 21,164	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.96827% Occupancy: 91.22375% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.84705% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	823,957	1,614,146	770,504	333,121	0	3,541,728
1a	Audit Adjustments						
2	Cost Per Diem	38.9320	76.2685	36.4064	15.7400		167.3469
3	Cost Per Diem Inflated	39.2590	78.4243	36.7122			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.2590	78.4243	36.7122	15.7400		170.1355
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.4308		42.4739			
7	Provider Target Rate	38.9917		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.9917	78.4243	36.7122	13.6500		167.7782
12/13	Medicaid Adjustment Rate		0.2619	0.1226			
14	Prospective Per Diem 11	38.9917	78.6862	36.8348	13.6500		168.1627
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 228940-00 - 2010/01

186.24

Cypress Cove Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,473,381 FRVS Base Asset: 2,736,744 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 7,794,096.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 11.5000 % Chase Rate: 8.5000 % Amortization Rate: 11.5000 % Interest Only: False Yearly Payment: 457,972	Total Amount	Per Diem	
	80% Capital(1):	3,578,705	11.6178	
	20% ROE(2):	894,676	0.7070	
	Insurance Cost(3):	47,539	1.1898	
	Taxes Cost(3):	0	0.0000	
	Home Office(3):	1,280	0.0320	
	Replacement(3&4):	106,918	0.0000	
	Total FRVS PD:		13.5466	

(1) 80% Capital (\$3,578,705) amortized at 11.5000% for 20 years Principal & Interest of \$457,972 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6178

(2) 20% ROE (\$894,676) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7070

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.9917	38.9917	0.3467	38.6450
Direct Care	78.6862	78.6862	0.6996	77.9866
Indirect Care	36.8348	36.8348	0.3275	36.5073
Property	13.6500	13.5466	0.1204	13.4262
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.5343
Supplemental Rate Add-on				\$7.1400
Totals	168.1627	168.0593	1.4942	186.2394

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 228958-00 - 2010/01

183.03

Brooksville Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1114 Chatman Blvd Brooksville FL 34601 County: Hernando [27] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1976 Acquired Date: 10/1/1976 Entered Medicaid 10/1/1976 Med # Active Date: 10/1/2000 Previous Med # 221627	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,900 Max Annualized: 54,750 Total Patient: 50,768 Medicare: 6,820 Medicaid: 30,886	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.83754% Occupancy: 92.47359% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.39315% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,068,043	2,303,024	1,077,931	273,650	0	4,722,648
1a	Audit Adjustments						
2	Cost Per Diem	34.5802	74.5653	34.9003	8.8600		152.9058
3	Cost Per Diem Inflated	34.9318	79.3290	35.2551			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9318	79.3290	35.2551	8.8600		158.3759
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.9491		42.4739			
7	Provider Target Rate	35.4592		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9318	79.3290	35.2551	8.8600		158.3759
12/13	Medicaid Adjustment Rate		0.9672	0.4298			
14	Prospective Per Diem 11	34.9318	80.2962	35.6849	8.8600		159.7729
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 228958-00 - 2010/01
183.03

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Brooksville Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,455,867.00		Total Amount	Per Diem
RS to Start Calcs:	1976/07	Type:	Fixed [2]	80% Capital(1):	4,130,636	10.7276
Indexed Asset Value	5,163,295	< 60% of Base:	False	20% ROE(2):	1,032,659	0.8404
FRVS Base Asset:	2,777,784	Interest Rate:	11.5000 %	Insurance Cost(3):	51,359	1.0116
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.040100	Amortization Rate:	11.5000 %	Home Office(3):	5,025	0.0990
		Interest Only:	False	Replacement(3&4):	48,240	0.0000
		Yearly Payment:	528,604	Total FRVS PD:		12.6786

(1) 80% Capital (\$4,130,636) amortized at 11.5000% for 20 years Principal & Interest of \$528,604 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$10.7276

(2) 20% ROE (\$1,032,659) times the ROE factor (0.040100) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.8404

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9318	34.9318	0.3106	34.6212
Direct Care	80.2962	80.2962	0.7139	79.5823
Indirect Care	35.6849	35.6849	0.3173	35.3676
Property	8.8600	12.6786	0.1127	12.5659
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7554
Supplemental Rate Add-on				\$7.1400
Totals	159.7729	163.5915	1.4545	183.0324

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228966-00 - 2010/01

196.76

Lake Harris Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
701 Lake Port Boulevard Leesburg FL 34748 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/16/1990 Acquired Date: 8/16/1990 Entered Medicaid 8/17/1990 Med # Active Date: 9/1/2001 Previous Med # 202452	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,454 Medicare: 10,609 Medicaid: 18,505	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.74331% Occupancy: 92.10838% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.94137% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	940,015	1,418,369	1,038,747	113,066	0	3,510,197
1a	Audit Adjustments						
2	Cost Per Diem	50.7979	76.6479	56.1333	6.1100		189.6891
3	Cost Per Diem Inflated	49.3085	80.4547	54.4874			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3085	80.4547	54.4874	6.1100		190.3606
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.9881		52.4133			
7	Provider Target Rate	42.6009		53.1783			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.6009	80.4547	52.4914	6.1100		181.6570
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.6009	80.4547	52.4914	6.1100		181.6570
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 228966-00 - 2010/01

196.76

Lake Harris Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/17/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,102,466 FRVS Base Asset: 1,810,440 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,995,013.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,081,973	10.9464
	< 60% of Base:	False	20% ROE(2):	1,020,493	0.9410
	Interest Rate:	8.7063 %	Insurance Cost(3):	42,494	1.0504
	Chase Rate:	9.3042 %	Taxes Cost(3):	84,255	2.0827
	Amortization Rate:	8.7063 %	Home Office(3):	30,591	0.7562
	Interest Only:	False	Replacement(3&4):	123,853	0.0000
Yearly Payment:	431,509	Total FRVS PD:	15.7767		

(1) 80% Capital (\$4,081,973) amortized at 8.7063% for 20 years Principal & Interest of \$431,509 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9464

(2) 20% ROE (\$1,020,493) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9410

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,810,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.6009	42.6009	0.3787	42.2222
Direct Care	80.4547	80.4547	0.7153	79.7394
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	6.1100	15.7767	0.1403	15.6364
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	181.6570	191.3237	1.7010	196.7627

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229091-00 - 2010/01

213.79

The Health Center of Davtona Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
550 National Healthcare Drive Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/11/1996 Acquired Date: 7/11/1996 Entered Medicaid 7/11/1996 Med # Active Date: 10/1/2000 Previous Med # 212512	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 73 Maximum: 26,718 Max Annualized: 26,645 Total Patient: 24,541 Medicare: 13,138 Medicaid: 5,505	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 22.43185% Occupancy: 91.85194% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.62414% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	259,285	434,958	401,386	167,407	0	1,263,036
1a	Audit Adjustments						
2	Cost Per Diem	47.0999	79.0114	72.9130	30.4100		229.4343
3	Cost Per Diem Inflated	48.0140	84.2571	74.3281			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0140	84.2571	74.3281	30.4100		237.0092
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.9091		62.3591			
7	Provider Target Rate	50.6375		63.2692			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	84.2571	57.3078	13.6500		202.7306
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5157	84.2571	57.3078	13.6500		202.7306
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229091-00 - 2010/01
213.79

The Health Center of Daytona Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/11/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 2,453,294 FRVS Base Asset: 2,162,820 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,962,635	6.6895
	< 60% of Base:	True	20% ROE(2):	490,659	0.8397
	Interest Rate:	8.2500 %	Insurance Cost(3):	31,369	1.2782
	Chase Rate:	8.2500 %	Taxes Cost(3):	77,709	3.1665
	Amortization Rate:	8.2500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	1,531	0.0000
Yearly Payment:	160,418	Total FRVS PD:	11.9739		

- (1) 80% Capital (\$1,962,635) amortized at 8.2500% for 20 years Interest of \$160,418 divided by annual available days (26,645) divided by Occup. Adj. (0.9000) = \$6.6895
- (2) 20% ROE (\$490,659) times the ROE factor (0.041040) divided by annual available days (26,645) divided by Occup. Adj. (0.9000) = \$0.8397
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,162,820

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5157	47.5157	0.4224	47.0933
Direct Care	84.2571	84.2571	0.7491	83.5080
Indirect Care	57.3078	57.3078	0.5095	56.7983
Property	13.6500	11.9739	0.1065	11.8674
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.3833
Supplemental Rate Add-on				\$7.1400
Totals	202.7306	201.0545	1.7875	213.7903

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229164-00 - 2010/01

209.80

Sylvan Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2770 Regency Oaks Blvd. Clearwater FL 33759 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/30/1991 Acquired Date: 8/30/1991 Entered Medicaid 10/7/1991 Med # Active Date: 9/1/2001 Previous Med # 203971	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,488 Medicare: 6,032 Medicaid: 4,234	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 20.66576% Occupancy: 93.29690% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.41162% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	232,756	364,117	250,107	32,009	0	878,989
1a	Audit Adjustments						
2	Cost Per Diem	54.9731	85.9983	59.0711	7.5600		207.6025
3	Cost Per Diem Inflated	53.3612	90.2695	57.3391			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.3612	90.2695	57.3391	7.5600		208.5298
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.7945		50.6391			
7	Provider Target Rate	46.4629		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.4629	90.2695	51.3782	7.5600		195.6706
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.4629	90.2695	51.3782	7.5600		195.6706
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 229164-00 - 2010/01
209.80

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Sylvan Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/7/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/07 Indexed Asset Value 2,388,536 FRVS Base Asset: 1,831,800 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,798,444.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,910,829	10.6549
	< 60% of Base:	False	20% ROE(2):	477,707	0.8810
	Interest Rate:	9.2500 %	Insurance Cost(3):	23,095	1.1272
	Chase Rate:	10.0000 %	Taxes Cost(3):	58,815	2.8707
	Amortization Rate:	9.2500 %	Home Office(3):	17,163	0.8377
	Interest Only:	False	Replacement(3&4):	28,634	0.0000
Yearly Payment:	210,008	Total FRVS PD:		16.3715	

(1) 80% Capital (\$1,910,829) amortized at 9.2500% for 20 years Principal & Interest of \$210,008 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.6549

(2) 20% ROE (\$477,707) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8810

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,831,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.4629	46.4629	0.4131	46.0498
Direct Care	90.2695	90.2695	0.8025	89.4670
Indirect Care	51.3782	51.3782	0.4568	50.9214
Property	7.5600	16.3715	0.1456	16.2259
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	195.6706	204.4821	1.8180	209.8041

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229202-00 - 2010/01

213.75

Shell Point Village Retirement Community

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
15000 Shell Point Boulevard Ft. Myers Fl 33908 County: Lee [36] Region: South [2] Area: 8 Control Church Non-Profit [2] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1971 Acquired Date: 12/1/1971 Entered Medicaid 3/28/2001 Med # Active Date: 3/28/2001 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 219 Maximum: 80,154 Max Annualized: 79,935 Total Patient: 49,920 Medicare: 7,884 Medicaid: 4,190	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 8.39343% Occupancy: 62.28011% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 77.04273% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	181,919	479,464	299,316	204,263	0	1,164,962
1a	Audit Adjustments						
2	Cost Per Diem	43.4174	114.4305	71.4358	48.7501		278.0338
3	Cost Per Diem Inflated	44.2601	122.0277	72.8223			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.2601	122.0277	72.8223	48.7501		287.8602
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.0167		69.8813			
7	Provider Target Rate	45.6737		70.9012			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.2601	97.1828	55.7263	13.6500		210.8192
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.2601	97.1828	55.7263	13.6500		210.8192
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229202-00 - 2010/01

213.75

Shell Point Village Retirement Community

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/28/2001 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,390,366 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	32,441,914.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,712,293	3.1198
	< 60% of Base:	False	20% ROE(2):	678,073	0.3868
	Interest Rate:	5.5300 %	Insurance Cost(3):	348,821	6.9876
	Chase Rate:	6.8692 %	Taxes Cost(3):	40,115	0.8036
	Amortization Rate:	5.5300 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	336,027	0.0000
Yearly Payment:	224,441	Total FRVS PD:		11.2978	

(1) 80% Capital (\$2,712,293) amortized at 5.5300% for 20 years Principal & Interest of \$224,441 divided by annual available days (79,935) divided by Occup. Adj. (0.9000) = \$3.1198

(2) 20% ROE (\$678,073) times the ROE factor (0.041040) divided by annual available days (79,935) divided by Occup. Adj. (0.9000) = \$0.3868

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 7/1/1971	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	1,846,980

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.2601	44.2601	0.3935	43.8666
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.6500	11.2978	0.1004	11.1974
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	210.8192	208.4670	1.8533	213.7537

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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196.55

Parthenon Healthcare of Ft. Walton

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1 LBJ Sr. Drive Ft. Walton Beach FL 32548 County: Okaloosa [46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1960 Acquired Date: 8/1/1960 Entered Medicaid 3/1/1982 Med # Active Date: 2/1/2001 Previous Med # 211141	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 31,757 Medicare: 5,712 Medicaid: 18,773	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.11453% Occupancy: 72.30647% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 89.44569% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	657,835	1,464,424	786,051	408,688	0	3,316,998
1a	Audit Adjustments						
2	Cost Per Diem	35.0415	78.0069	41.8714	21.7700		176.6898
3	Cost Per Diem Inflated	35.3978	82.9904	42.2971			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.3978	82.9904	42.2971	21.7700		182.4553
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.9895		42.4739			
7	Provider Target Rate	36.5148		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.3978	82.9904	42.2971	13.6500		174.3353
12/13	Medicaid Adjustment Rate		0.8510	0.4337			
14	Prospective Per Diem 11	35.3978	83.8414	42.7308	13.6500		175.6200
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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196.55

Parthenon Healthcare of Ft. Walton

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/8/1987 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,981,172 FRVS Base Asset: 2,711,737 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,880,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 11.5000 % Chase Rate: 8.5000 % Amortization Rate: 10.5000 % Interest Only: False Yearly Payment: 477,418	Total Amount	Per Diem		
	80% Capital(1):	3,984,938	12.1111		
	20% ROE(2):	996,234	1.0134		
	Insurance Cost(3):	51,589	1.6245		
	Taxes Cost(3):	25,890	0.8153		
	Home Office(3):	13,477	0.4244		
	Replacement(3&4):	8,885	0.0000		
	Total FRVS PD:		15.9887		

(1) 80% Capital (\$3,984,938) amortized at 10.5000% for 20 years Principal & Interest of \$477,418 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1111

(2) 20% ROE (\$996,234) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0134

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.3978	35.3978	0.3147	35.0831
Direct Care	83.8414	83.8414	0.7454	83.0960
Indirect Care	42.7308	42.7308	0.3799	42.3509
Property	13.6500	15.9887	0.1421	15.8466
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0319
Supplemental Rate Add-on				\$7.1400
Totals	175.6200	177.9587	1.5821	196.5485

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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209.90

Gainesville Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1311 SW 16th Street Gainesville FL 32608 County: Alachua [1] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1983 Acquired Date: 7/1/1983 Entered Medicaid 7/1/1983 Med # Active Date: 3/7/2001 Previous Med # 212776	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 46,292 Medicare: 6,436 Medicaid: 32,998	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.28230% Occupancy: 70.45966% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 87.16114% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,362,792	2,587,755	1,371,263	1,056,926	0	6,378,736
1a	Audit Adjustments						
2	Cost Per Diem	41.2992	78.4216	41.5559	32.0300		193.3067
3	Cost Per Diem Inflated	41.7892	80.4856	42.0489			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.7892	80.4856	42.0489	32.0300		196.3537
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.9847		42.4739			
7	Provider Target Rate	43.6121		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.7892	80.4856	42.0489	13.6500		177.9737
12/13	Medicaid Adjustment Rate		1.9270	1.0068			
14	Prospective Per Diem 11	41.7892	82.4126	43.0557	13.6500		180.9075
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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209.90

Gainesville Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 8,460,727 FRVS Base Asset: 5,130,000 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,400,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,768,582	18.0879
	< 60% of Base:	False	20% ROE(2):	1,692,145	0.8766
	Interest Rate:	15.1230 %	Insurance Cost(3):	1,407	0.0304
	Chase Rate:	13.0000 %	Taxes Cost(3):	206,294	4.4564
	Amortization Rate:	15.0000 %	Home Office(3):	2,944	0.0636
	Interest Only:	False	Replacement(3&4):	17,040	0.0000
Yearly Payment:	1,069,536	Total FRVS PD:	23.5149		

(1) 80% Capital (\$6,768,582) amortized at 15.0000% for 20 years Principal & Interest of \$1,069,536 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$18.0879

(2) 20% ROE (\$1,692,145) times the ROE factor (0.030630) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8766

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.7892	41.7892	0.3715	41.4177
Direct Care	82.4126	82.4126	0.7327	81.6799
Indirect Care	43.0557	43.0557	0.3828	42.6729
Property	13.6500	23.5149	0.2091	23.3058
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6808
Supplemental Rate Add-on				\$7.1400
Totals	180.9075	190.7724	1.6961	209.8971

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 229571-00 - 2010/01

195.81

The Health Center of Pensacola

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8475 University Pkwy Pensacola FL 32514 County: Escambia [17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/28/1987 Acquired Date: 5/28/1987 Entered Medicaid 5/28/1987 Med # Active Date: 10/1/2000 Previous Med # 219487	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,595 Medicare: 10,077 Medicaid: 34,378	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.92132% Occupancy: 95.01366% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.53531% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,211,276	2,739,607	1,351,954	599,552	0	5,902,389
1a	Audit Adjustments						
2	Cost Per Diem	35.2340	79.6907	39.3261	17.4400		171.6908
3	Cost Per Diem Inflated	34.9499	84.3839	39.0090			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9499	84.3839	39.0090	17.4400		175.7828
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9499	84.3839	39.0090	13.6500		171.9928
12/13	Medicaid Adjustment Rate		0.4672	0.2160			
14	Prospective Per Diem 11	34.9499	84.8511	39.2250	13.6500		172.6760
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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195.81

The Health Center of Pensacola

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/28/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 8,655,794 FRVS Base Asset: 3,441,840 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,086,035.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,924,635	14.2671
	< 60% of Base:	False	20% ROE(2):	1,731,159	1.1345
	Interest Rate:	10.7500 %	Insurance Cost(3):	75,909	1.2127
	Chase Rate:	7.7500 %	Taxes Cost(3):	79,313	1.2671
	Amortization Rate:	10.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	15,234	0.0000
Yearly Payment:	843,611	Total FRVS PD:	17.8814		

(1) 80% Capital (\$6,924,635) amortized at 10.7500% for 20 years Principal & Interest of \$843,611 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.2671

(2) 20% ROE (\$1,731,159) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1345

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,441,840

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9499	34.9499	0.3107	34.6392
Direct Care	84.8511	84.8511	0.7544	84.0967
Indirect Care	39.2250	39.2250	0.3487	38.8763
Property	13.6500	17.8814	0.1590	17.7224
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3319
Supplemental Rate Add-on				\$7.1400
Totals	172.6760	176.9074	1.5728	195.8065

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 229610-00 - 2010/01

205.68

Lake View Care Center at Delray

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5430 Linton Blvd DelRay Beach FL 33484 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 9/20/2001 Previous Med # 208124	04/01/2008-03/31/2009 Days In CR 365 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,751 Medicare: 16,734 Medicaid: 17,562	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.18002% Occupancy: 90.75571% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.26807% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	678,543	1,460,679	1,003,611	651,550	0	3,794,383
1a	Audit Adjustments						
2	Cost Per Diem	38.6370	83.1727	57.1467	37.1000		216.0564
3	Cost Per Diem Inflated	37.8767	86.4002	56.0221			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.8767	86.4002	56.0221	37.1000		217.3990
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.2116		46.5134			
7	Provider Target Rate	39.7839		47.1923			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.8767	86.4002	47.1923	13.6500		185.1192
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.8767	86.4002	47.1923	13.6500		185.1192
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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205.68

Lake View Care Center at Delrav

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,596,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	4,363,781	15.3272
Indexed Asset Value	5,454,726	< 60% of Base:	False	20% ROE(2):	1,090,945	0.9340
FRVS Base Asset:	3,420,000	Interest Rate:	12.7500 %	Insurance Cost(3):	57,146	1.4376
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	74,440	1.8727
ROE Factor	0.033750	Amortization Rate:	12.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	188,871	0.0000
		Yearly Payment:	604,198	Total FRVS PD:		19.5715

(1) 80% Capital (\$4,363,781) amortized at 12.7500% for 20 years Principal & Interest of \$604,198 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.3272

(2) 20% ROE (\$1,090,945) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9340

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.8767	37.8767	0.3367	37.5400
Direct Care	86.4002	86.4002	0.7681	85.6321
Indirect Care	47.1923	47.1923	0.4196	46.7727
Property	13.6500	19.5715	0.1740	19.3975
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.2008
Supplemental Rate Add-on				\$7.1400
Totals	185.1192	191.0407	1.6984	205.6831

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 229628-00 - 2010/01

202.89

Menorah House, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9945 Central Park Blvd Boca Raton FL 33428 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/14/1989 Acquired Date: 12/14/1989 Entered Medicaid 10/1/1990 Med # Active Date: 9/20/2001 Previous Med # 201413	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,727 Medicare: 7,210 Medicaid: 26,427	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.52151% Occupancy: 90.70091% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.20028% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	940,690	2,045,022	1,417,293	636,098	0	5,039,103
1a	Audit Adjustments						
2	Cost Per Diem	35.5958	77.3838	53.6305	24.0700		190.6801
3	Cost Per Diem Inflated	34.8953	80.3866	52.5751			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.8953	80.3866	52.5751	24.0700		191.9270
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.0099		48.5075			
7	Provider Target Rate	39.5792		49.2155			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.8953	80.3866	49.2155	13.6500		178.1474
12/13	Medicaid Adjustment Rate		1.4941	0.9148			
14	Prospective Per Diem 11	34.8953	81.8807	50.1303	13.6500		180.5563
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229628-00 - 2010/01

202.89

Menorah House, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 5,738,827 FRVS Base Asset: 3,578,520 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,900,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,591,062	13.0273
	< 60% of Base:	False	20% ROE(2):	1,147,765	0.9827
	Interest Rate:	15.0000 %	Insurance Cost(3):	56,348	1.4184
	Chase Rate:	6.5000 %	Taxes Cost(3):	81,398	2.0489
	Amortization Rate:	9.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	22,882	0.0000
Yearly Payment:	513,537	Total FRVS PD:	17.4773		

(1) 80% Capital (\$4,591,062) amortized at 9.5000% for 20 years Principal & Interest of \$513,537 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.0273

(2) 20% ROE (\$1,147,765) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9827

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.8953	34.8953	0.3102	34.5851
Direct Care	81.8807	81.8807	0.7280	81.1527
Indirect Care	50.1303	50.1303	0.4457	49.6846
Property	13.6500	17.4773	0.1554	17.3219
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0061
Supplemental Rate Add-on				\$7.1400
Totals	180.5563	184.3836	1.6393	202.8904

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229849-00 - 2010/01

228.21

Alexander Nininger State Veteran's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8401 West Cypress Drive Pembroke Pines Fl 33025 County: Broward [6] Region: South [2] Area: 10 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/18/2001 Acquired Date: 6/18/2001 Entered Medicaid 9/6/2001 Med # Active Date: 9/6/2001 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,553 Medicare: 2,493 Medicaid: 19,230	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.61831% Occupancy: 90.05692% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.40364% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	942,757	2,270,550	1,257,076	319,987	0	4,790,370
1a	Audit Adjustments						
2	Cost Per Diem	49.0253	118.0733	65.3706	16.6400		249.1092
3	Cost Per Diem Inflated	49.9768	125.9123	66.6393			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.9768	125.9123	66.6393	16.6400		259.1684
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.3876		53.0319			
7	Provider Target Rate	53.1522		53.8059			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	53.8059	13.6500		213.8275
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	53.8059	13.6500		213.8275
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 229849-00 - 2010/01

228.21

Alexander Nininger State Veteran's Nursing Home

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	9/6/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	2001/01	Type:	None [1]	80% Capital(1):	4,156,185	6.7749
Indexed Asset Value	5,195,231	< 60% of Base:	True	20% ROE(2):	1,039,046	1.0817
FRVS Base Asset:	0	Interest Rate:	6.5000 %	Insurance Cost(3):	0	0.0000
Occup Adj Factor:	0.9000	Chase Rate:	6.5000 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.041040	Amortization Rate:	6.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	7,249	0.0000
		Yearly Payment:	267,067	Total FRVS PD:		7.8566

(1) 80% Capital (\$4,156,185) amortized at 6.5000% for 20 years Interest of \$267,067 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7749

(2) 20% ROE (\$1,039,046) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0817

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	40,292
Comparison Date: 7/1/2000	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,835,040

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	53.8059	53.8059	0.4784	53.3275
Property	13.6500	7.8566	0.0698	7.7868
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8885
Supplemental Rate Add-on				\$7.1400
Totals	213.8275	208.0341	1.8495	228.2131

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 250988-00 - 2010/01

230.62

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Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8785 NW 32 AVE Miami FL 33147 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/20/1985 Acquired Date: 3/20/1985 Entered Medicaid 3/20/1985 Med # Active Date: 2/25/2000 Previous Med # 210722	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,294 Medicare: 9,828 Medicaid: 27,039	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.50228% Occupancy: 85.14612% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.32881% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,320,992	2,459,311	1,520,725	412,886	0	5,713,914
1a	Audit Adjustments						
2	Cost Per Diem	48.8551	90.9542	56.2419	15.2700		211.3212
3	Cost Per Diem Inflated	49.4348	93.3481	56.9092			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.4348	93.3481	56.9092	15.2700		214.9621
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.4751		56.2991			
7	Provider Target Rate	52.2264		57.1208			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	93.3481	55.7263	13.6500		211.9132
12/13	Medicaid Adjustment Rate		2.3631	1.4107			
14	Prospective Per Diem 11	49.1888	95.7112	57.1370	13.6500		215.6870
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 250988-00 - 2010/01

230.62

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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,375,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	Fixed [2]	80% Capital(1):	2,347,942	8.1205
Indexed Asset Value	2,934,928	< 60% of Base:	False	20% ROE(2):	586,986	0.4561
FRVS Base Asset:	1,751,491	Interest Rate:	15.0000 %	Insurance Cost(3):	43,130	1.1565
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	55,400	1.4855
ROE Factor	0.030630	Amortization Rate:	12.5000 %	Home Office(3):	15,649	0.4196
		Interest Only:	False	Replacement(3&4):	13,478	0.0000
		Yearly Payment:	320,111	Total FRVS PD:		11.6382

(1) 80% Capital (\$2,347,942) amortized at 12.5000% for 20 years Principal & Interest of \$320,111 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.1205

(2) 20% ROE (\$586,986) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4561

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	95.7112	95.7112	0.8509	94.8603
Indirect Care	57.1370	57.1370	0.5080	56.6290
Property	13.6500	11.6382	0.1035	11.5347
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7025
Supplemental Rate Add-on				\$7.1400
Totals	215.6870	213.6752	1.8997	230.6180

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251097-00 - 2010/01

179.07

Parthenon Healthcare of Blountstown

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
17884 N.E. Crozier Street Blountstown FL 32424 County: Calhoun [7] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1974 Acquired Date: 5/1/1974 Entered Medicaid 12/1/1980 Med # Active Date: 2/1/2001 Previous Med # 213411	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,900 Max Annualized: 54,750 Total Patient: 44,461 Medicare: 3,062 Medicaid: 36,394	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.85601% Occupancy: 80.98543% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.18188% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,173,890	2,561,668	1,235,970	574,661	0	5,546,189
1a	Audit Adjustments						
2	Cost Per Diem	32.2550	70.3871	33.9608	15.7900		152.3929
3	Cost Per Diem Inflated	32.5829	74.8838	34.3061			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.5829	74.8838	34.3061	15.7900		157.5628
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.4055		42.4739			
7	Provider Target Rate	36.9368		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.5829	74.8838	34.3061	13.6500		155.4228
12/13	Medicaid Adjustment Rate		2.6837	1.2295			
14	Prospective Per Diem 11	32.5829	77.5675	35.5356	13.6500		159.3360
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251097-00 - 2010/01

179.07

Parthenon Healthcare of Blountstown

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1974/01	Type:	None [1]	80% Capital(1):	3,771,153	9.5151
Indexed Asset Value	4,713,941	< 60% of Base:	True	20% ROE(2):	942,788	0.7672
FRVS Base Asset:	2,082,681	Interest Rate:	12.5000 %	Insurance Cost(3):	60,927	1.3703
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	35,310	0.7942
ROE Factor	0.040100	Amortization Rate:	12.5000 %	Home Office(3):	18,086	0.4068
		Interest Only:	True	Replacement(3&4):	15,878	0.0000
		Yearly Payment:	468,858	Total FRVS PD:		12.8536

(1) 80% Capital (\$3,771,153) amortized at 12.5000% for 20 years Interest of \$468,858 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.5151

(2) 20% ROE (\$942,788) times the ROE factor (0.040100) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.7672

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.5829	32.5829	0.2897	32.2932
Direct Care	77.5675	77.5675	0.6896	76.8779
Indirect Care	35.5356	35.5356	0.3159	35.2197
Property	13.6500	12.8536	0.1143	12.7393
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7957
Supplemental Rate Add-on				\$7.1400
Totals	159.3360	158.5396	1.4095	179.0658

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251101-00 - 2010/01

181.31

Parthenon Healthcare of Crestview

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1849 First Avenue, East Crestview FL 32539 County: Okaloosa[46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1970 Acquired Date: 10/1/1970 Entered Medicaid 5/1/1979 Med # Active Date: 2/1/2001 Previous Med # 211133	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 38,012 Medicare: 4,356 Medicaid: 24,959	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 65.66084% Occupancy: 57.85692% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 71.57109% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	932,189	1,782,684	980,694	664,658	0	4,360,225
1a	Audit Adjustments						
2	Cost Per Diem	37.3488	71.4245	39.2922	26.6300		174.6955
3	Cost Per Diem Inflated	37.6625	73.4434	39.6222			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.6625	73.4434	39.6222	26.6300		177.3581
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	73.4434	39.6222	13.6500		161.9158
12/13	Medicaid Adjustment Rate		1.2940	0.6981			
14	Prospective Per Diem 11	35.2002	74.7374	40.3203	13.6500		163.9079
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251101-00 - 2010/01

181.31

Parthenon Healthcare of Crestview

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/30/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,761,778.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Variable [3]	80% Capital(1):	4,082,225	7.9948
Indexed Asset Value	5,102,781	< 60% of Base:	False	20% ROE(2):	1,020,556	0.5376
FRVS Base Asset:	2,097,280	Interest Rate:	11.5000 %	Insurance Cost(3):	60,325	1.5870
Occup Adj Factor:	0.9000	Chase Rate:	8.0000 %	Taxes Cost(3):	29,486	0.7757
ROE Factor	0.031150	Amortization Rate:	10.0000 %	Home Office(3):	14,751	0.3881
		Interest Only:	False	Replacement(3&4):	19,603	0.0000
		Yearly Payment:	472,732	Total FRVS PD:		11.2832

(1) 80% Capital (\$4,082,225) amortized at 10.0000% for 20 years Principal & Interest of \$472,732 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.9948

(2) 20% ROE (\$1,020,556) times the ROE factor (0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5376

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	74.7374	74.7374	0.6645	74.0729
Indirect Care	40.3203	40.3203	0.3585	39.9618
Property	13.6500	11.2832	0.1003	11.1829
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0691
Supplemental Rate Add-on				\$7.1400
Totals	163.9079	161.5411	1.4362	181.3140

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251399-00 - 2010/01

199.74

Brandvwyne Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1801 North Lake Mariam Dri Winter Haven FL 33884 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/1983 Acquired Date: 4/1/1983 Entered Medicaid 4/1/1983 Med # Active Date: 8/1/2000 Previous Med # 219509	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,114 Medicare: 2,315 Medicaid: 32,433	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 87.38751% Occupancy: 84.73516% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.82044% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,231,661	2,567,361	1,374,455	586,713	0	5,760,190
1a	Audit Adjustments						
2	Cost Per Diem	37.9755	79.1589	42.3783	18.0900		177.6027
3	Cost Per Diem Inflated	38.2945	81.3964	42.7342			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.2945	81.3964	42.7342	18.0900		180.5151
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.4287		44.2413			
7	Provider Target Rate	42.0333		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.2945	81.3964	42.7342	13.6500		176.0751
12/13	Medicaid Adjustment Rate		3.4236	1.7974			
14	Prospective Per Diem 11	38.2945	84.8200	44.5316	13.6500		181.2961
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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199.74

Brandvwyne Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,514,011 FRVS Base Asset: 2,117,770 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	2,811,209	7.4357
	< 60% of Base:	True	20% ROE(2):	702,802	0.5554
	Interest Rate:	10.5000 %	Insurance Cost(3):	55,887	1.5058
	Chase Rate:	10.5000 %	Taxes Cost(3):	79,943	2.1540
	Amortization Rate:	10.5000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	90,088	0.0000
Yearly Payment:	293,114	Total FRVS PD:	11.6509		

(1) 80% Capital (\$2,811,209) amortized at 10.5000% for 20 years Interest of \$293,114 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4357

(2) 20% ROE (\$702,802) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5554

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.2945	38.2945	0.3405	37.9540
Direct Care	84.8200	84.8200	0.7541	84.0659
Indirect Care	44.5316	44.5316	0.3959	44.1357
Property	13.6500	11.6509	0.1036	11.5473
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8989
Supplemental Rate Add-on				\$7.1400
Totals	181.2961	179.2970	1.5941	199.7418

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251666-00 - 2010/01

195.36

Concordia Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
321 13th Avenue North St. Petersburg FL 33701 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1985 Acquired Date: 6/1/1985 Entered Medicaid 6/1/1985 Med # Active Date: 1/1/2001 Previous Med # 220833	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 39 Maximum: 14,274 Max Annualized: 14,235 Total Patient: 11,412 Medicare: 1,400 Medicaid: 9,037	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 79.18857% Occupancy: 79.94956% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.90047% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	490,426	638,097	421,005	170,709	3,521	1,723,758
1a	Audit Adjustments						
2	Cost Per Diem	54.2687	70.6094	46.5868	18.8900	0.3896	190.7445
3	Cost Per Diem Inflated	55.3220	75.2972	47.4910			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.3220	75.2972	47.4910	18.8900	0.3896	197.3898
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.6128		50.6391			
7	Provider Target Rate	53.3807		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	52.7082	75.2972	47.4910	13.6500	0.3896	189.5360
12/13	Medicaid Adjustment Rate		2.4725	1.5595			
14	Prospective Per Diem 11	52.7082	77.7697	49.0505	13.6500	0.3896	193.5680
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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195.36

Concordia Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	None [1]	80% Capital(1):	476,091	4.6201
Indexed Asset Value	595,114	< 60% of Base:	True	20% ROE(2):	119,023	0.3813
FRVS Base Asset:	288,882	Interest Rate:	12.5000 %	Insurance Cost(3):	53,206	4.6623
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	8,135	0.7128
ROE Factor	0.041040	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	True	Replacement(3&4):	90,968	0.0000
		Yearly Payment:	59,191	Total FRVS PD:		10.3765

(1) 80% Capital (\$476,091) amortized at 12.5000% for 20 years Interest of \$59,191 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$4.6201

(2) 20% ROE (\$119,023) times the ROE factor (0.041040) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$0.3813

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 39	Effective PBS Limitation	1,111,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	52.7082	52.7082	0.4686	52.2396
Direct Care	77.7697	77.7697	0.6914	77.0783
Indirect Care	49.0505	49.0505	0.4361	48.6144
Property	13.6500	10.3765	0.0923	10.2842
ROE	0.3896	0.3045	0.0027	0.3018
ROE Adjustment	-0.3045	-0.3045	-0.0027	-0.3018
Supplemental Rate Add-on				\$7.1400
Totals	193.2635	189.9049	1.6884	195.3565

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 251721-00 - 2010/01

189.90

Oakhurst Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1501 SE 24th Road Ocala FL 34471 County: Marion[42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1984 Acquired Date: 5/1/1984 Entered Medicaid 5/1/1984 Med # Active Date: 10/1/2001 Previous Med # 201707	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,544 Medicare: 29,173 Medicaid: 20,599	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 32.93521% Occupancy: 94.93625% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.43954% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	733,101	1,695,020	793,442	327,318	0	3,548,881
1a	Audit Adjustments						
2	Cost Per Diem	35.5892	82.2865	38.5185	15.8900		172.2842
3	Cost Per Diem Inflated	35.9510	87.5434	38.9101			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.9510	87.5434	38.9101	15.8900		178.2945
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.2291		46.2040			
7	Provider Target Rate	35.7433		46.8783			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.7433	87.5434	38.9101	13.6500		175.8468
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	35.7433	87.5434	38.9101	13.6500		175.8468
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 251721-00 - 2010/01

189.90

Oakhurst Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 6,600,000.00		
RS to Start Calcs:	1984/01	Type: Variable [3]	80% Capital(1): 5,761,605	11.4781
Indexed Asset Value	7,202,006	< 60% of Base: False	20% ROE(2): 1,440,401	0.9768
FRVS Base Asset:	2,363,839	Interest Rate: 10.8833 %	Insurance Cost(3): 19,648	0.3141
Occup Adj Factor:	0.9000	Chase Rate: 8.2500 %	Taxes Cost(3): 82,670	1.3218
ROE Factor	0.040100	Amortization Rate: 10.2500 %	Home Office(3): 46,312	0.7405
		Interest Only: False	Replacement(3&4): 33,897	0.0000
		Yearly Payment: 678,701	Total FRVS PD:	14.8313

(1) 80% Capital (\$5,761,605) amortized at 10.2500% for 20 years Principal & Interest of \$678,701 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.4781

(2) 20% ROE (\$1,440,401) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9768

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.7433	35.7433	0.3178	35.4255
Direct Care	87.5434	87.5434	0.7783	86.7651
Indirect Care	38.9101	38.9101	0.3459	38.5642
Property	13.6500	14.8313	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$8.4783
Supplemental Rate Add-on				\$7.1400
Totals	175.8468	177.0281	1.5634	189.9017

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 251739-00 - 2010/01
166.66

Bradford Terrace, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
808 S. Colley Road Starke FL 32091 County: Bradford [4] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1981 Acquired Date: 2/1/1981 Entered Medicaid 5/1/1983 Med # Active Date: 9/1/2001 Previous Med # 251691	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,091 Medicare: 5,437 Medicaid: 31,309	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.38407% Occupancy: 95.83561% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.55209% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	900,709	2,076,502	918,077	487,481	0	4,382,769
1a	Audit Adjustments						
2	Cost Per Diem	28.7684	66.3228	29.3231	15.5700		139.9843
3	Cost Per Diem Inflated	27.9249	69.6168	28.4633			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	27.9249	69.6168	28.4633	15.5700		141.5750
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	27.9249	69.6168	28.4633	13.6500		139.6550
12/13	Medicaid Adjustment Rate		1.9097	0.7808			
14	Prospective Per Diem 11	27.9249	71.5265	29.2441	13.6500		142.3455
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 251739-00 - 2010/01

166.66

Bradford Terrace, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/30/1992 Year of Phase-In/ Full: RS to Start Calcs: 1981/01 Indexed Asset Value 5,295,967 FRVS Base Asset: 3,086,187 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,500,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False		
	Interest Rate:	13.1600 %	80% Capital(1):	4,236,774
	Chase Rate:	13.0000 %	20% ROE(2):	1,059,193
	Amortization Rate:	13.1600 %	Insurance Cost(3):	38,731
	Interest Only:	False	Taxes Cost(3):	31,250
Yearly Payment:	601,449	Home Office(3):	16,731	
		Replacement(3&4):	11,712	
		Total FRVS PD:	18.2943	

(1) 80% Capital (\$4,236,774) amortized at 13.1600% for 20 years Principal & Interest of \$601,449 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.2575

(2) 20% ROE (\$1,059,193) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9767

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	27.9249	27.9249	0.2483	27.6766
Direct Care	71.5265	71.5265	0.6359	70.8906
Indirect Care	29.2441	29.2441	0.2600	28.9841
Property	13.6500	18.2943	0.1626	18.1317
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8374
Supplemental Rate Add-on				\$7.1400
Totals	142.3455	146.9898	1.3068	166.6604

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 252018-00 - 2010/01

219.58

Avante at Melbourne, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1420 South Oak Street Melbourne FL 32901 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1968 Acquired Date: 10/1/2000 Entered Medicaid 10/1/1980 Med # Active Date: 10/1/2000 Previous Med # 206024	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,150 Max Annualized: 40,150 Total Patient: 35,370 Medicare: 4,705 Medicaid: 25,384	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.76703% Occupancy: 88.09465% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.97624% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,060,485	2,237,823	1,298,121	153,066	0	4,749,495
1a	Audit Adjustments						
2	Cost Per Diem	41.7777	88.1588	51.1393	6.0300		187.1058
3	Cost Per Diem Inflated	41.6386	91.0743	50.9690			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.6386	91.0743	50.9690	6.0300		189.7119
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.9122		53.8017			
7	Provider Target Rate	44.5531		54.5869			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.6386	91.0743	50.9690	6.0300		189.7119
12/13	Medicaid Adjustment Rate		2.2302	1.2481			
14	Prospective Per Diem 11	41.6386	93.3045	52.2171	6.0300		193.1902
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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219.58

Avante at Melbourne, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 2000/07 Indexed Asset Value 3,118,681 FRVS Base Asset: 2,937,689 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	2,494,945	8.5842
	< 60% of Base:	True	20% ROE(2):	623,736	0.5574
	Interest Rate:	12.5000 %	Insurance Cost(3):	69,507	1.9651
	Chase Rate:	12.5000 %	Taxes Cost(3):	39,496	1.1167
	Amortization Rate:	12.5000 %	Home Office(3):	37,460	1.0591
	Interest Only:	True	Replacement(3&4):	11,530	0.0000
Yearly Payment:	310,190	Total FRVS PD:	13.2825		

(1) 80% Capital (\$2,494,945) amortized at 12.5000% for 20 years Interest of \$310,190 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$8.5842

(2) 20% ROE (\$623,736) times the ROE factor (0.032290) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5574

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 110	Effective PBS Limitation	3,135,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.6386	41.6386	0.3702	41.2684
Direct Care	93.3045	93.3045	0.8295	92.4750
Indirect Care	52.2171	52.2171	0.4642	51.7529
Property	6.0300	13.2825	0.1181	13.1644
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7763
Supplemental Rate Add-on				\$7.1400
Totals	193.1902	200.4427	1.7820	219.5770

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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208.72

AVANTE AT ORMOND BEACH

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
170 North Kings Road Ormond Beach FL 32807 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1968 Acquired Date: 9/1/1968 Entered Medicaid 10/1/1980 Med # Active Date: 10/1/2000 Previous Med # 214175	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 133 Maximum: 48,545 Max Annualized: 48,545 Total Patient: 40,793 Medicare: 8,726 Medicaid: 21,542	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.80808% Occupancy: 84.03131% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.94975% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	887,106	2,011,344	1,023,231	127,313	0	4,048,994
1a	Audit Adjustments						
2	Cost Per Diem	41.1803	93.3685	47.4994	5.9100		187.9582
3	Cost Per Diem Inflated	41.0432	96.4563	47.3412			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.0432	96.4563	47.3412	5.9100		190.7507
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.3569		44.4549			
7	Provider Target Rate	37.9021		45.1037			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.9021	94.6512	45.1037	5.9100		183.5670
12/13	Medicaid Adjustment Rate		0.2990	0.1425			
14	Prospective Per Diem 11	37.9021	94.9502	45.2462	5.9100		184.0085
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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208.72

AVANTE AT ORMOND BEACH

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,538,059 FRVS Base Asset: 1,879,268 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	675,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,830,447	8.0544
	< 60% of Base:	True	20% ROE(2):	707,612	0.5230
	Interest Rate:	9.7500 %	Insurance Cost(3):	78,440	1.9229
	Chase Rate:	12.5000 %	Taxes Cost(3):	46,547	1.1411
	Amortization Rate:	12.5000 %	Home Office(3):	42,504	1.0419
	Interest Only:	True	Replacement(3&4):	17,268	0.0000
Yearly Payment:	351,902	Total FRVS PD:		12.6833	

(1) 80% Capital (\$2,830,447) amortized at 12.5000% for 20 years Interest of \$351,902 divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$8.0544

(2) 20% ROE (\$707,612) times the ROE factor (0.032290) divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$0.5230

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 133	Effective PBS Limitation	3,790,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.9021	37.9021	0.3370	37.5651
Direct Care	94.9502	94.9502	0.8442	94.1060
Indirect Care	45.2462	45.2462	0.4023	44.8439
Property	5.9100	12.6833	0.1128	12.5705
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4910
Supplemental Rate Add-on				\$7.1400
Totals	184.0085	190.7818	1.6963	208.7165

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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214.44

Avante at Mt. Dora

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3050 Brown Avenue Mount Dora FL 32757 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1963 Acquired Date: 6/1/1963 Entered Medicaid 10/1/1980 Med # Active Date: 10/1/2000 Previous Med # 206032	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,340 Max Annualized: 42,340 Total Patient: 38,938 Medicare: 14,973 Medicaid: 16,451	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 42.24922% Occupancy: 91.96504% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.76406% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	668,745	1,616,258	940,218	91,139	0	3,316,360
1a	Audit Adjustments						
2	Cost Per Diem	40.6507	98.2468	57.1526	5.5400		201.5901
3	Cost Per Diem Inflated	40.5153	101.4959	56.9623			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.5153	101.4959	56.9623	5.5400		204.5135
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.6389		52.3522			
7	Provider Target Rate	42.2466		53.1163			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.5153	94.6512	52.4914	5.5400		193.1979
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.5153	94.6512	52.4914	5.5400		193.1979
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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214.44

Avante at Mt. Dora

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,800,572 FRVS Base Asset: 1,561,653 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	2,240,458	7.3099
	< 60% of Base:	True	20% ROE(2):	560,114	0.4746
	Interest Rate:	12.5000 %	Insurance Cost(3):	75,616	1.9420
	Chase Rate:	12.5000 %	Taxes Cost(3):	27,862	0.7155
	Amortization Rate:	12.5000 %	Home Office(3):	46,355	1.1905
	Interest Only:	True	Replacement(3&4):	31,747	0.0000
Yearly Payment:	278,550	Total FRVS PD:		11.6325	

(1) 80% Capital (\$2,240,458) amortized at 12.5000% for 20 years Interest of \$278,550 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$7.3099

(2) 20% ROE (\$560,114) times the ROE factor (0.032290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.4746

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	3,306,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.5153	40.5153	0.3602	40.1551
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	5.5400	11.6325	0.1034	11.5291
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.7797
Supplemental Rate Add-on				\$7.1400
Totals	193.1979	199.2904	1.7718	214.4383

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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192.51

San Jose Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9355 San Jose Boulevard Jacksonville FL 32257 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/20/1985 Acquired Date: 12/20/1985 Entered Medicaid 12/20/1985 Med # Active Date: 12/1/2001 Previous Med # 208761	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 33,837 Medicare: 5,300 Medicaid: 25,029	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.96932% Occupancy: 93.06105% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.11986% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	949,975	1,920,399	1,213,362	202,234	0	4,285,970
1a	Audit Adjustments						
2	Cost Per Diem	37.9550	76.7270	48.4782	8.0800		171.2402
3	Cost Per Diem Inflated	38.2738	78.8958	48.8854			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.2738	78.8958	48.8854	8.0800		174.1350
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	78.8958	43.0938	8.0800		165.2698
12/13	Medicaid Adjustment Rate		2.1275	1.1620			
14	Prospective Per Diem 11	35.2002	81.0233	44.2558	8.0800		168.5593
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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192.51

San Jose Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 4,837,839 FRVS Base Asset: 3,051,972 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,339,377.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,870,271	9.6721
	< 60% of Base:	False	20% ROE(2):	967,568	0.7425
	Interest Rate:	10.6343 %	Insurance Cost(3):	25,291	0.7474
	Chase Rate:	4.7500 %	Taxes Cost(3):	49,642	1.4671
	Amortization Rate:	7.7500 %	Home Office(3):	13,642	0.4032
	Interest Only:	False	Replacement(3&4):	50,027	0.0000
Yearly Payment:	381,275	Total FRVS PD:	13.0323		

(1) 80% Capital (\$3,870,271) amortized at 7.7500% for 20 years Principal & Interest of \$381,275 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6721

(2) 20% ROE (\$967,568) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7425

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,259
Comparison Date: 1/1/1985	Current RS PBS:	48,357
Comparison Bed 108	Effective PBS Limitation	3,051,972

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	81.0233	81.0233	0.7203	80.3030
Indirect Care	44.2558	44.2558	0.3935	43.8623
Property	8.0800	13.0323	0.1159	12.9164
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4011
Supplemental Rate Add-on				\$7.1400
Totals	168.5593	173.5116	1.5426	192.5101

***Medicaid Trend Adjustment :**



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207.92

Bradenton Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6305 Cortez Road West Bradenton FL 34210 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/29/1999 Acquired Date: 11/29/1999 Entered Medicaid 12/9/1999 Med # Active Date: 12/1/2001 Previous Med # 221961	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 105 Maximum: 38,430 Max Annualized: 38,325 Total Patient: 34,570 Medicare: 12,925 Medicaid: 15,345	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.38820% Occupancy: 89.95577% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.27851% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	616,517	1,373,215	732,683	162,504	0	2,884,919
1a	Audit Adjustments						
2	Cost Per Diem	40.1771	89.4894	47.7473	10.5900		188.0038
3	Cost Per Diem Inflated	40.2177	94.9828	47.7955			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.2177	94.9828	47.7955	10.5900		193.5860
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	94.9828	44.8870	10.5900		187.5917
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.1319	94.9828	44.8870	10.5900		187.5917
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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207.92

Bradenton Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/9/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/07 Indexed Asset Value 4,653,272 FRVS Base Asset: 4,078,830 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,325,786.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,722,618	10.6321
	< 60% of Base:	False	20% ROE(2):	930,654	1.0625
	Interest Rate:	10.6343 %	Insurance Cost(3):	30,272	0.8757
	Chase Rate:	4.7500 %	Taxes Cost(3):	94,374	2.7299
	Amortization Rate:	7.7500 %	Home Office(3):	8,267	0.2391
	Interest Only:	False	Replacement(3&4):	41,963	0.0000
Yearly Payment:	366,729	Total FRVS PD:		15.5393	

(1) 80% Capital (\$3,722,618) amortized at 7.7500% for 20 years Principal & Interest of \$366,729 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$10.6321

(2) 20% ROE (\$930,654) times the ROE factor (0.039380) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$1.0625

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 105	Effective PBS Limitation	4,078,830

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	94.9828	94.9828	0.8444	94.1384
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	10.5900	15.5393	0.1382	15.4011
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.9491
Supplemental Rate Add-on				\$7.1400
Totals	187.5917	192.5410	1.7118	207.9183

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252077-00 - 2010/01

193.60

Brandon Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1465 Oakfield Drive Brandon FL 33511 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/7/1997 Acquired Date: 5/7/1997 Entered Medicaid 5/7/1997 Med # Active Date: 12/1/2001 Previous Med # 213136	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,504 Medicare: 15,268 Medicaid: 20,567	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.38839% Occupancy: 96.77595% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.71533% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	798,663	1,582,763	924,033	199,294	0	3,504,753
1a	Audit Adjustments						
2	Cost Per Diem	38.8323	76.9564	44.9279	9.6900		170.4066
3	Cost Per Diem Inflated	38.8715	81.6805	44.9733			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8715	81.6805	44.9733	9.6900		175.2153
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	81.6805	44.8870	9.6900		173.3894
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.1319	81.6805	44.8870	9.6900		173.3894
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252077-00 - 2010/01

193.60

Brandon Health and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/7/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,680,764.00		Total Amount	Per Diem
RS to Start Calcs:	1997/01	Type:	Fixed [2]	80% Capital(1):	3,985,778	9.9608
Indexed Asset Value	4,982,222	< 60% of Base:	False	20% ROE(2):	996,444	0.9954
FRVS Base Asset:	4,237,016	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8140
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	91,377	2.1498
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	10,194	0.2398
		Interest Only:	False	Replacement(3&4):	63,596	0.0000
		Yearly Payment:	392,654	Total FRVS PD:		14.1598

(1) 80% Capital (\$3,985,778) amortized at 7.7500% for 20 years Principal & Interest of \$392,654 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9608

(2) 20% ROE (\$996,444) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9954

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	36,526
Comparison Date:	7/1/1996	Current RS PBS:	48,357
Comparison Bed	116	Effective PBS Limitation	4,237,016

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	81.6805	81.6805	0.7262	80.9543
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	9.6900	14.1598	0.1259	14.0339
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.1821
Supplemental Rate Add-on				\$7.1400
Totals	173.3894	177.8592	1.5813	193.6000

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252093-00 - 2010/01

191.61

Capital Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3333 Capital Medical Blvd. Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1984 Acquired Date: 11/1/1984 Entered Medicaid 11/1/1984 Med # Active Date: 12/1/2001 Previous Med # 208272	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 156 Maximum: 57,096 Max Annualized: 56,940 Total Patient: 53,305 Medicare: 10,095 Medicaid: 33,483	Superior: 0 Standard: 123 Conditional: 58 Total: 181
	Medicaid Utilization 62.81399% Occupancy: 93.36030% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.49006% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,261,831	2,626,344	1,374,250	274,561	0	5,536,986
1a	Audit Adjustments						
2	Cost Per Diem	37.6857	78.4381	41.0432	8.2000		165.3670
3	Cost Per Diem Inflated	37.7238	83.2531	41.0847			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7238	83.2531	41.0847	8.2000		170.2616
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	83.2531	41.0847	8.2000		167.7380
12/13	Medicaid Adjustment Rate		0.8156	0.4025			
14	Prospective Per Diem 11	35.2002	84.0687	41.4872	8.2000		168.9561
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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191.61

Capital Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	12/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,202,036.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	4,647,294	8.9338
Indexed Asset Value	5,809,117	< 60% of Base:	False	20% ROE(2):	1,161,823	0.8928
FRVS Base Asset:	2,265,264	Interest Rate:	10.6343 %	Insurance Cost(3):	44,976	0.8437
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	79,742	1.4960
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	10,923	0.2049
		Interest Only:	False	Replacement(3&4):	53,635	0.0000
		Yearly Payment:	457,823	Total FRVS PD:		12.3712

(1) 80% Capital (\$4,647,294) amortized at 7.7500% for 20 years Principal & Interest of \$457,823 divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$8.9338

(2) 20% ROE (\$1,161,823) times the ROE factor (0.039380) divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$0.8928

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 156	Effective PBS Limitation	4,446,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	84.0687	84.0687	0.7474	83.3213
Indirect Care	41.4872	41.4872	0.3688	41.1184
Property	8.2000	12.3712	0.1100	12.2612
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8807
Supplemental Rate Add-on				\$7.1400
Totals	168.9561	173.1273	1.5391	191.6089

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252107-00 - 2010/01

207.13

Coral Trace Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
216 Santa Barbara Blvd Cape Coral FL 33991 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/3/1987 Acquired Date: 11/3/1987 Entered Medicaid 11/3/1987 Med # Active Date: 12/1/2001 Previous Med # 209945	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,554 Medicare: 10,419 Medicaid: 20,142	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.66711% Occupancy: 92.33606% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.22303% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	786,857	1,679,429	1,022,277	155,899	0	3,644,462
1a	Audit Adjustments						
2	Cost Per Diem	39.0655	83.3795	50.7535	7.7400		180.9385
3	Cost Per Diem Inflated	39.1050	88.4978	50.8048			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1050	88.4978	50.8048	7.7400		186.1476
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.1974			
7	Provider Target Rate	39.0637		46.8716			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.0637	88.4978	46.8716	7.7400		182.1731
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.0637	88.4978	46.8716	7.7400		182.1731
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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207.13

Coral Trace Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,762,139 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,232,534.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,609,711	11.5200
	< 60% of Base:	False	20% ROE(2):	1,152,428	1.1513
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8531
	Chase Rate:	4.7500 %	Taxes Cost(3):	68,371	1.6859
	Amortization Rate:	7.7500 %	Home Office(3):	9,273	0.2287
	Interest Only:	False	Replacement(3&4):	59,465	0.0000
Yearly Payment:	454,120	Total FRVS PD:	15.4390		

(1) 80% Capital (\$4,609,711) amortized at 7.7500% for 20 years Principal & Interest of \$454,120 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5200

(2) 20% ROE (\$1,152,428) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1513

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.0637	39.0637	0.3473	38.7164
Direct Care	88.4978	88.4978	0.7868	87.7110
Indirect Care	46.8716	46.8716	0.4167	46.4549
Property	7.7400	15.4390	0.1373	15.3017
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8076
Supplemental Rate Add-on				\$7.1400
Totals	182.1731	189.8721	1.6881	207.1316

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252115-00 - 2010/01

202.14

Countryside Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3825 Countryside Blvd. Palm Harbour FL 34684 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 10/19/1987 Med # Active Date: 12/1/2001 Previous Med # 209872	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,293 Medicare: 4,872 Medicaid: 28,578	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.20786% Occupancy: 94.01867% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.30447% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,028,675	2,280,674	1,275,540	215,478	0	4,800,367
1a	Audit Adjustments						
2	Cost Per Diem	35.9953	79.8052	44.6336	7.5400		167.9741
3	Cost Per Diem Inflated	36.0317	84.7041	44.6787			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.0317	84.7041	44.6787	7.5400		172.9545
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.0317	84.7041	44.6787	7.5400		172.9545
12/13	Medicaid Adjustment Rate		1.8304	0.9655			
14	Prospective Per Diem 11	36.0317	86.5345	45.6442	7.5400		175.7504
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 252115-00 - 2010/01

202.14

Countryside Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/19/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,357,833 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,852,736.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,286,266	10.7117
	< 60% of Base:	False	20% ROE(2):	1,071,567	1.0705
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8378
	Chase Rate:	4.7500 %	Taxes Cost(3):	64,475	1.5614
	Amortization Rate:	7.7500 %	Home Office(3):	8,865	0.2147
	Interest Only:	False	Replacement(3&4):	65,625	0.0000
Yearly Payment:	422,257	Total FRVS PD:	14.3961		

(1) 80% Capital (\$4,286,266) amortized at 7.7500% for 20 years Principal & Interest of \$422,257 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7117

(2) 20% ROE (\$1,071,567) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0705

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.0317	36.0317	0.3203	35.7114
Direct Care	86.5345	86.5345	0.7693	85.7652
Indirect Care	45.6442	45.6442	0.4058	45.2384
Property	7.5400	14.3961	0.1280	14.2681
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0152
Supplemental Rate Add-on				\$7.1400
Totals	175.7504	182.6065	1.6234	202.1383

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252123-00 - 2010/01

200.99

University Hills Health and Rehab.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10040 Hillview Road Pensacola FL 32514 County: Escambia [17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1982 Acquired Date: 8/1/1982 Entered Medicaid 8/1/1982 Med # Active Date: 12/1/2001 Previous Med # 207624	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,533 Medicare: 5,231 Medicaid: 28,655	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.69548% Occupancy: 92.28825% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.16388% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,034,152	2,307,564	1,240,427	289,129	0	4,871,272
1a	Audit Adjustments						
2	Cost Per Diem	36.0898	80.5292	43.2883	10.0900		169.9973
3	Cost Per Diem Inflated	36.1262	85.4726	43.3320			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.1262	85.4726	43.3320	10.0900		175.0208
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.5128		42.4739			
7	Provider Target Rate	36.0311		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.0311	85.4726	43.0938	10.0900		174.6875
12/13	Medicaid Adjustment Rate		1.9900	1.0033			
14	Prospective Per Diem 11	36.0311	87.4626	44.0971	10.0900		177.6808
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252123-00 - 2010/01

200.99

University Hills Health and Rehab.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 5,364,832 FRVS Base Asset: 3,249,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,105,912.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,291,866	10.7257
	< 60% of Base:	False	20% ROE(2):	1,072,966	1.0719
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8536
	Chase Rate:	4.7500 %	Taxes Cost(3):	47,860	1.1808
	Amortization Rate:	7.7500 %	Home Office(3):	8,061	0.1989
	Interest Only:	False	Replacement(3&4):	80,690	0.0000
Yearly Payment:	422,808	Total FRVS PD:		14.0309	

(1) 80% Capital (\$4,291,866) amortized at 7.7500% for 20 years Principal & Interest of \$422,808 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7257

(2) 20% ROE (\$1,072,966) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0719

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 114	Effective PBS Limitation	3,249,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.0311	36.0311	0.3203	35.7108
Direct Care	87.4626	87.4626	0.7776	86.6850
Indirect Care	44.0971	44.0971	0.3920	43.7051
Property	10.0900	14.0309	0.1247	13.9062
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8393
Supplemental Rate Add-on				\$7.1400
Totals	177.6808	181.6217	1.6146	200.9864

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252158-00 - 2010/01

189.79

Deltona Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1851 Elckam Boulevard Deltona FL 32725 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1983 Acquired Date: 9/1/1983 Entered Medicaid 9/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207471	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,948 Medicare: 6,513 Medicaid: 26,009	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.00296% Occupancy: 95.51002% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.14932% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	887,561	2,052,315	942,450	224,978	0	4,107,304
1a	Audit Adjustments						
2	Cost Per Diem	34.1251	78.9079	36.2355	8.6500		157.9185
3	Cost Per Diem Inflated	34.1596	83.7518	36.2721			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1596	83.7518	36.2721	8.6500		162.8335
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1596	83.7518	36.2721	8.6500		162.8335
12/13	Medicaid Adjustment Rate		1.1309	0.4898			
14	Prospective Per Diem 11	34.1596	84.8827	36.7619	8.6500		164.4542
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252158-00 - 2010/01

189.79

Deltona Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,702,508.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Fixed [2]	80% Capital(1):	4,449,575	11.1199
Indexed Asset Value	5,561,969	< 60% of Base:	False	20% ROE(2):	1,112,394	1.1113
FRVS Base Asset:	3,100,660	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8248
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	71,034	1.6934
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	7,819	0.1864
		Interest Only:	False	Replacement(3&4):	84,630	0.0000
		Yearly Payment:	438,345	Total FRVS PD:		14.9358

(1) 80% Capital (\$4,449,575) amortized at 7.7500% for 20 years Principal & Interest of \$438,345 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1199

(2) 20% ROE (\$1,112,394) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1113

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1596	34.1596	0.3037	33.8559
Direct Care	84.8827	84.8827	0.7546	84.1281
Indirect Care	36.7619	36.7619	0.3268	36.4351
Property	8.6500	14.9358	0.1328	14.8030
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4229
Supplemental Rate Add-on				\$7.1400
Totals	164.4542	170.7400	1.5179	189.7850

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252166-00 - 2010/01

189.52

Destin Healthcare and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
195 Mattie M. Kelly Blvd. Destin FL 32541 County: Okaloosa [46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/14/1994 Acquired Date: 8/11/1994 Entered Medicaid 8/11/1994 Med # Active Date: 12/1/2001 Previous Med # 211150	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 119 Maximum: 36,057 Max Annualized: 43,435 Total Patient: 33,397 Medicare: 6,531 Medicaid: 19,833	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 59.38557% Occupancy: 92.62279% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.57772% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	694,020	1,491,760	846,897	163,424	0	3,196,101
1a	Audit Adjustments						
2	Cost Per Diem	34.9932	75.2161	42.7014	8.2400		161.1507
3	Cost Per Diem Inflated	35.2871	77.3422	43.0601			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.2871	77.3422	43.0601	8.2400		163.9294
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	77.3422	43.0601	8.2400		163.8425
12/13	Medicaid Adjustment Rate		0.8166	0.4547			
14	Prospective Per Diem 11	35.2002	78.1588	43.5148	8.2400		165.1138
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252166-00 - 2010/01

189.52

Destin Healthcare and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/11/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,618,367.00		Total Amount	Per Diem
RS to Start Calcs:	1994/07	Type:	Fixed [2]	80% Capital(1):	4,191,631	10.5633
Indexed Asset Value	5,239,539	< 60% of Base:	False	20% ROE(2):	1,047,908	0.8109
FRVS Base Asset:	2,976,160	Interest Rate:	10.6343 %	Insurance Cost(3):	25,080	0.7510
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	56,989	1.7064
ROE Factor	0.030250	Amortization Rate:	7.7500 %	Home Office(3):	13,776	0.4125
		Interest Only:	False	Replacement(3&4):	62,097	0.0000
		Yearly Payment:	412,934	Total FRVS PD:		14.2441

(1) 80% Capital (\$4,191,631) amortized at 7.7500% for 20 years Principal & Interest of \$412,934 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$10.5633

(2) 20% ROE (\$1,047,908) times the ROE factor (0.030250) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.8109

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	33,820
Comparison Date:	1/1/1994	Current RS PBS:	48,357
Comparison Bed	88	Effective PBS Limitation	2,976,160

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	78.1588	78.1588	0.6949	77.4639
Indirect Care	43.5148	43.5148	0.3869	43.1279
Property	8.2400	14.2441	0.1266	14.1175
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7826
Supplemental Rate Add-on				\$7.1400
Totals	165.1138	171.1179	1.5213	189.5192

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252174-00 - 2010/01

193.43

Heron Pointe Health and Rehab.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1445 Howell Avenue Brooksville FL 34601 County: Hernando [27] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1984 Acquired Date: 11/1/1984 Entered Medicaid 11/1/1984 Med # Active Date: 12/1/2001 Previous Med # 207900	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,727 Medicare: 5,086 Medicaid: 28,907	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.27649% Occupancy: 95.00683% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.52687% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	967,752	2,238,782	1,322,525	210,443	0	4,739,502
1a	Audit Adjustments						
2	Cost Per Diem	33.4781	77.4477	45.7510	7.2800		163.9568
3	Cost Per Diem Inflated	33.5119	82.2019	45.7972			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.5119	82.2019	45.7972	7.2800		168.7910
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		44.7671			
7	Provider Target Rate	35.2002		45.4205			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.5119	82.2019	45.4205	7.2800		168.4143
12/13	Medicaid Adjustment Rate		1.7826	0.9850			
14	Prospective Per Diem 11	33.5119	83.9845	46.4055	7.2800		171.1819
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252174-00 - 2010/01

193.43

Heron Pointe Health and Rehab.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 3,445,161 FRVS Base Asset: 2,054,536 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,980,521.00			Total Amount	Per Diem
	Type: Fixed [2]		80% Capital(1): 2,756,129	6.8878	
	< 60% of Base: False		20% ROE(2): 689,032	0.6883	
	Interest Rate: 10.6343 %		Insurance Cost(3): 34,597	0.8291	
	Chase Rate: 4.7500 %		Taxes Cost(3): 58,318	1.3976	
	Amortization Rate: 7.7500 %		Home Office(3): 7,575	0.1815	
	Interest Only: False		Replacement(3&4): 52,778	0.0000	
Yearly Payment: 271,517		Total FRVS PD:	9.9843		

(1) 80% Capital (\$2,756,129) amortized at 7.7500% for 20 years Principal & Interest of \$271,517 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8878

(2) 20% ROE (\$689,032) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6883

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.5119	33.5119	0.2979	33.2140
Direct Care	83.9845	83.9845	0.7467	83.2378
Indirect Care	46.4055	46.4055	0.4126	45.9929
Property	7.2800	9.9843	0.0888	9.8955
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9532
Supplemental Rate Add-on				\$7.1400
Totals	171.1819	173.8862	1.5460	193.4334

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252182-00 - 2010/01

209.42

Magnolia Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1507 South Tuttle Ave Sarasota FL 34239 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/14/1994 Acquired Date: 9/14/1994 Entered Medicaid 9/14/1994 Med # Active Date: 12/1/2001 Previous Med # 211443	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,877 Medicare: 5,390 Medicaid: 27,389	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 67.00345% Occupancy: 93.07150% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.13278% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,247,916	2,217,482	1,226,500	265,673	0	4,957,571
1a	Audit Adjustments						
2	Cost Per Diem	45.5627	80.9625	44.7808	9.7000		181.0060
3	Cost Per Diem Inflated	45.6087	85.9325	44.8260			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.6087	85.9325	44.8260	9.7000		186.0672
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.1794		46.0087			
7	Provider Target Rate	40.7658		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.7658	85.9325	44.8260	9.7000		181.2243
12/13	Medicaid Adjustment Rate		1.6438	0.8575			
14	Prospective Per Diem 11	40.7658	87.5763	45.6835	9.7000		183.7256
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252182-00 - 2010/01

209.42

Magnolia Health and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/14/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/07 Indexed Asset Value 5,243,458 FRVS Base Asset: 4,058,400 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,964,729.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,194,766	10.4831
	< 60% of Base:	False	20% ROE(2):	1,048,692	1.0476
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8464
	Chase Rate:	4.7500 %	Taxes Cost(3):	145,752	3.5656
	Amortization Rate:	7.7500 %	Home Office(3):	8,577	0.2098
	Interest Only:	False	Replacement(3&4):	129,126	0.0000
Yearly Payment:	413,242	Total FRVS PD:	16.1525		

(1) 80% Capital (\$4,194,766) amortized at 7.7500% for 20 years Principal & Interest of \$413,242 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4831

(2) 20% ROE (\$1,048,692) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0476

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,058,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.7658	40.7658	0.3624	40.4034
Direct Care	87.5763	87.5763	0.7786	86.7977
Indirect Care	45.6835	45.6835	0.4061	45.2774
Property	9.7000	16.1525	0.1436	16.0089
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7948
Supplemental Rate Add-on				\$7.1400
Totals	183.7256	190.1781	1.6907	209.4222

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252191-00 - 2010/01
205.45

Emerald Shores Health and Rehab.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
626 North Tyndall Parkway Callaway Fl 32404 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/30/2000 Acquired Date: 8/30/2000 Entered Medicaid 8/30/2000 Med # Active Date: 12/1/2001 Previous Med # 229466	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 77 Maximum: 28,182 Max Annualized: 28,105 Total Patient: 25,761 Medicare: 7,764 Medicaid: 12,609	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.94608% Occupancy: 91.40941% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.07672% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	652,321	1,029,409	660,376	103,646	0	2,445,752
1a	Audit Adjustments						
2	Cost Per Diem	51.7346	81.6408	52.3734	8.2200		193.9688
3	Cost Per Diem Inflated	51.7868	86.6524	52.4263			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.7868	86.6524	52.4263	8.2200		199.0855
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.3299		46.4097			
7	Provider Target Rate	40.9185		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.9185	86.6524	47.0870	8.2200		182.8779
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.9185	86.6524	47.0870	8.2200		182.8779
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 252191-00 - 2010/01

205.45

Emerald Shores Health and Rehab.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	8/30/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,094,140.00		Total Amount	Per Diem
RS to Start Calcs:	2000/07	Type:	Fixed [2]	80% Capital(1):	2,684,367	10.4547
Indexed Asset Value	3,355,459	< 60% of Base:	False	20% ROE(2):	671,092	1.0448
FRVS Base Asset:	3,068,373	Interest Rate:	10.6343 %	Insurance Cost(3):	22,200	0.8618
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	41,928	1.6276
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	6,209	0.2410
		Interest Only:	False	Replacement(3&4):	28,613	0.0000
		Yearly Payment:	264,447	Total FRVS PD:		14.2299

(1) 80% Capital (\$2,684,367) amortized at 7.7500% for 20 years Principal & Interest of \$264,447 divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$10.4547

(2) 20% ROE (\$671,092) times the ROE factor (0.039380) divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$1.0448

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,849
Comparison Date: 1/1/2000	Current RS PBS:	48,357
Comparison Bed 77	Effective PBS Limitation	3,068,373

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.9185	40.9185	0.3638	40.5547
Direct Care	86.6524	86.6524	0.7704	85.8820
Indirect Care	47.0870	47.0870	0.4186	46.6684
Property	8.2200	14.2299	0.1265	14.1034
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.1010
Supplemental Rate Add-on				\$7.1400
Totals	182.8779	188.8878	1.6793	205.4495

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 252204-00 - 2010/01

188.84

Englewood Healthcare & Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1111 Drury Lane Englewood FL 34224 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1983 Acquired Date: 9/1/1983 Entered Medicaid 9/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207438	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 33,703 Medicare: 10,828 Medicaid: 17,353	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.48800% Occupancy: 92.69252% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.66397% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	610,670	1,286,356	825,772	163,986	0	2,886,784
1a	Audit Adjustments						
2	Cost Per Diem	35.1910	74.1287	47.5867	9.4500		166.3564
3	Cost Per Diem Inflated	35.4866	76.2240	47.9864			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.4866	76.2240	47.9864	9.4500		169.1470
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.4866	76.2240	46.6802	9.4500		167.8408
12/13	Medicaid Adjustment Rate		0.1276	0.0781			
14	Prospective Per Diem 11	35.4866	76.3516	46.7583	9.4500		168.0465
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252204-00 - 2010/01

188.84

Englewood Healthcare & Rehab. Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	5/1/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,801,353.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Fixed [2]	80% Capital(1):	4,139,338	10.3445
Indexed Asset Value	5,174,173	< 60% of Base:	False	20% ROE(2):	1,034,835	0.7941
FRVS Base Asset:	3,190,349	Interest Rate:	10.6343 %	Insurance Cost(3):	25,291	0.7504
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	50,586	1.5009
ROE Factor	0.030250	Amortization Rate:	7.7500 %	Home Office(3):	15,558	0.4616
		Interest Only:	False	Replacement(3&4):	13,588	0.0000
		Yearly Payment:	407,782	Total FRVS PD:		13.8515

(1) 80% Capital (\$4,139,338) amortized at 7.7500% for 20 years Principal & Interest of \$407,782 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3445

(2) 20% ROE (\$1,034,835) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7941

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.4866	35.4866	0.3155	35.1711
Direct Care	76.3516	76.3516	0.6788	75.6728
Indirect Care	46.7583	46.7583	0.4157	46.3426
Property	9.4500	13.8515	0.1231	13.7284
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7849
Supplemental Rate Add-on				\$7.1400
Totals	168.0465	172.4480	1.5331	188.8398

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 252212-00 - 2010/01
196.60

Evans Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3735 Evans Avenue Ft Myers FL 33901 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/3/1998 Acquired Date: 12/3/1998 Entered Medicaid 12/14/1998 Med # Active Date: 12/1/2001 Previous Med # 214094	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 34,884 Medicare: 8,051 Medicaid: 15,473	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 44.35558% Occupancy: 95.94060% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.68197% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	625,774	1,216,120	707,503	129,045	0	2,678,442
1a	Audit Adjustments						
2	Cost Per Diem	40.4430	78.5963	45.7250	8.3400		173.1043
3	Cost Per Diem Inflated	40.7827	80.8179	46.1091			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.7827	80.8179	46.1091	8.3400		176.0497
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.0637	80.8179	46.1091	8.3400		174.3307
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.0637	80.8179	46.1091	8.3400		174.3307
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

196.60

Evans Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	12/14/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,725,244.00		Total Amount	Per Diem
RS to Start Calcs:	1998/07	Type:	Fixed [2]	80% Capital(1):	3,651,560	9.1255
Indexed Asset Value	4,564,450	< 60% of Base:	False	20% ROE(2):	912,890	0.7005
FRVS Base Asset:	3,977,610	Interest Rate:	10.6343 %	Insurance Cost(3):	25,291	0.7250
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	64,790	1.8573
ROE Factor	0.030250	Amortization Rate:	7.7500 %	Home Office(3):	14,944	0.4284
		Interest Only:	False	Replacement(3&4):	22,876	0.0000
		Yearly Payment:	359,729	Total FRVS PD:		12.8367

(1) 80% Capital (\$3,651,560) amortized at 7.7500% for 20 years Principal & Interest of \$359,729 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1255

(2) 20% ROE (\$912,890) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7005

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,882
Comparison Date: 1/1/1998	Current RS PBS:	48,357
Comparison Bed 105	Effective PBS Limitation	3,977,610

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.0637	39.0637	0.3473	38.7164
Direct Care	80.8179	80.8179	0.7185	80.0994
Indirect Care	46.1091	46.1091	0.4099	45.6992
Property	8.3400	12.8367	0.1141	12.7226
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2227
Supplemental Rate Add-on				\$7.1400
Totals	174.3307	178.8274	1.5898	196.6003

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 252221-00 - 2010/01

201.43

Fletcher Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
518 West Fletcher Ave Tampa FL 33612 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/19/1998 Acquired Date: 5/19/1998 Entered Medicaid 5/19/1998 Med # Active Date: 12/1/2001 Previous Med # 213730	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,205 Medicare: 11,504 Medicaid: 21,921	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.19985% Occupancy: 93.81831% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.05661% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	774,378	1,834,294	1,053,126	191,590	0	3,853,388
1a	Audit Adjustments						
2	Cost Per Diem	35.3259	83.6775	48.0419	8.7400		175.7853
3	Cost Per Diem Inflated	35.3616	88.8141	48.0904			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.3616	88.8141	48.0904	8.7400		181.0061
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.3616	88.8141	44.8870	8.7400		177.8027
12/13	Medicaid Adjustment Rate		0.3197	0.1616			
14	Prospective Per Diem 11	35.3616	89.1338	45.0486	8.7400		178.2840
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252221-00 - 2010/01
201.43

Fletcher Health and Rehab. Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/19/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 5,294,768 FRVS Base Asset: 4,493,400 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,950,925.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,235,814	10.5856
	< 60% of Base:	False	20% ROE(2):	1,058,954	1.0579
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8396
	Chase Rate:	4.7500 %	Taxes Cost(3):	91,580	2.2225
	Amortization Rate:	7.7500 %	Home Office(3):	9,233	0.2241
	Interest Only:	False	Replacement(3&4):	59,802	0.0000
Yearly Payment:	417,286	Total FRVS PD:	14.9297		

(1) 80% Capital (\$4,235,814) amortized at 7.7500% for 20 years Principal & Interest of \$417,286 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5856

(2) 20% ROE (\$1,058,954) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0579

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,493,400

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	35.3616	35.3616	0.3144	35.0472	
Direct Care	89.1338	89.1338	0.7924	88.3414	
Indirect Care	45.0486	45.0486	0.4005	44.6481	
Property	8.7400	14.9297	0.1327	14.7970	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.4537	
Supplemental Rate Add-on				\$7.1400	
Totals	178.2840	184.4737	1.6400	201.4274	

*Medicaid Trend Adjustment :



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0 252239-00 - 2010/01

206.84

Fort Pierce Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
611 South 13th Street Ft. Pierce FL 34950 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1984 Acquired Date: 6/1/1984 Entered Medicaid 6/1/1984 Med # Active Date: 12/1/2001 Previous Med # 207870	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 171 Maximum: 62,586 Max Annualized: 62,415 Total Patient: 55,126 Medicare: 4,912 Medicaid: 45,370	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 82.30236% Occupancy: 88.08040% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.95861% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,666,069	3,670,094	2,179,786	519,487	0	8,035,436
1a	Audit Adjustments						
2	Cost Per Diem	36.7218	80.8925	48.0447	11.4500		177.1090
3	Cost Per Diem Inflated	36.7589	85.8582	48.0932			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.7589	85.8582	48.0932	11.4500		182.1603
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.4761			
7	Provider Target Rate	39.0637		47.1544			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.7589	85.8582	47.1544	11.4500		181.2215
12/13	Medicaid Adjustment Rate		3.1201	1.7136			
14	Prospective Per Diem 11	36.7589	88.9783	48.8680	11.4500		186.0552
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252239-00 - 2010/01

206.84

Fort Pierce Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,264,756 FRVS Base Asset: 3,267,919 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	967,160.00		
	Type:	Fixed [2]		
	< 60% of Base:	True	80% Capital(1):	4,211,805
	Interest Rate:	12.5000 %	20% ROE(2):	1,052,951
	Chase Rate:	12.5000 %	Insurance Cost(3):	49,302
	Amortization Rate:	12.5000 %	Taxes Cost(3):	62,663
	Interest Only:	True	Home Office(3):	10,615
Yearly Payment:	523,643	Replacement(3&4):	163,468	
		Total FRVS PD:	12.2838	

(1) 80% Capital (\$4,211,805) amortized at 12.5000% for 20 years Interest of \$523,643 divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$9.3219

(2) 20% ROE (\$1,052,951) times the ROE factor (0.039380) divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$0.7382

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 171	Effective PBS Limitation	4,873,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.7589	36.7589	0.3268	36.4321
Direct Care	88.9783	88.9783	0.7911	88.1872
Indirect Care	48.8680	48.8680	0.4345	48.4335
Property	11.4500	12.2838	0.1092	12.1746
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4741
Supplemental Rate Add-on				\$7.1400
Totals	186.0552	186.8890	1.6616	206.8415

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252247-00 - 2010/01

188.41

Sea Breeze Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1937 Jenks Avenue Panama City FL 32405 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1979 Acquired Date: 12/1/1979 Entered Medicaid 6/1/1980 Med # Active Date: 12/1/2001 Previous Med # 205591	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,589 Medicare: 5,379 Medicaid: 27,397	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.99692% Occupancy: 87.86202% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.68847% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,013,613	2,090,253	1,099,316	251,504	0	4,454,686
1a	Audit Adjustments						
2	Cost Per Diem	36.9972	76.2950	40.1254	9.1800		162.5976
3	Cost Per Diem Inflated	37.0346	80.9785	40.1659			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.0346	80.9785	40.1659	9.1800		167.3590
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	80.9785	40.1659	9.1800		165.5246
12/13	Medicaid Adjustment Rate		1.9128	0.9488			
14	Prospective Per Diem 11	35.2002	82.8913	41.1147	9.1800		168.3862
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252247-00 - 2010/01

188.41

Sea Breeze Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 3,020,383 FRVS Base Asset: 1,814,519 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,500,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,416,306	7.0983
	< 60% of Base:	False	20% ROE(2):	604,077	0.6035
	Interest Rate:	10.0000 %	Insurance Cost(3):	37,433	0.9700
	Chase Rate:	13.0000 %	Taxes Cost(3):	39,662	1.0278
	Amortization Rate:	10.0000 %	Home Office(3):	7,323	0.1898
	Interest Only:	False	Replacement(3&4):	31,888	0.0000
Yearly Payment:	279,815	Total FRVS PD:		9.8894	

(1) 80% Capital (\$2,416,306) amortized at 10.0000% for 20 years Principal & Interest of \$279,815 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0983

(2) 20% ROE (\$604,077) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6035

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	82.8913	82.8913	0.7369	82.1544
Indirect Care	41.1147	41.1147	0.3655	40.7492
Property	9.1800	9.8894	0.0879	9.8015
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6751
Supplemental Rate Add-on				\$7.1400
Totals	168.3862	169.0956	1.5032	188.4075

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252255-00 - 2010/01

213.31

Harbor Beach Nursing and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1615 South Miami Road Ft. Lauderdale FL 33316 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 12/1/1984 Acquired Date: 12/1/1984 Entered Medicaid 5/1/1986 Med # Active Date: 12/1/2001 Previous Med # 209007	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 59 Maximum: 21,594 Max Annualized: 21,535 Total Patient: 17,794 Medicare: 2,645 Medicaid: 11,200	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.94256% Occupancy: 82.40252% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.93487% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	563,748	808,300	558,391	121,856	0	2,052,295
1a	Audit Adjustments						
2	Cost Per Diem	50.3346	72.1696	49.8563	10.8800		183.2405
3	Cost Per Diem Inflated	50.3854	76.5998	49.9067			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.3854	76.5998	49.9067	10.8800		187.7719
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.6916	76.5998	49.9067	10.8800		186.0781
12/13	Medicaid Adjustment Rate		1.1153	0.7267			
14	Prospective Per Diem 11	48.6916	77.7151	50.6334	10.8800		187.9201
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252255-00 - 2010/01

213.31

Harbor Beach Nursing and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/28/1986 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 2,703,431 FRVS Base Asset: 1,938,500 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,822,258.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,162,745	10.9930
	< 60% of Base:	False	20% ROE(2):	540,686	1.0986
	Interest Rate:	10.6343 %	Insurance Cost(3):	17,011	0.9560
	Chase Rate:	4.7500 %	Taxes Cost(3):	72,111	4.0525
	Amortization Rate:	7.7500 %	Home Office(3):	4,020	0.2259
	Interest Only:	False	Replacement(3&4):	11,769	0.0000
Yearly Payment:	213,060	Total FRVS PD:	17.3260		

(1) 80% Capital (\$2,162,745) amortized at 7.7500% for 20 years Principal & Interest of \$213,060 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$10.9930

(2) 20% ROE (\$540,686) times the ROE factor (0.039380) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$1.0986

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	27,413
Comparison Date: 1/1/1984	Current RS PBS:	48,357
Comparison Bed 59	Effective PBS Limitation	1,617,367

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.6916	48.6916	0.4329	48.2587
Direct Care	77.7151	77.7151	0.6909	77.0242
Indirect Care	50.6334	50.6334	0.4502	50.1832
Property	10.8800	17.3260	0.1540	17.1720
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5280
Supplemental Rate Add-on				\$7.1400
Totals	187.9201	194.3661	1.7280	213.3061

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252263-00 - 2010/01

195.53

Health Center at Brentwood

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2333 North Brentwood Circle Lecanto FL 34461 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1984 Acquired Date: 4/1/1984 Entered Medicaid 4/1/1984 Med # Active Date: 12/1/2001 Previous Med # 211222	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 34,442 Medicare: 8,363 Medicaid: 18,263	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.02538% Occupancy: 94.72497% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.17819% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	701,089	1,447,824	815,281	172,220	0	3,136,414
1a	Audit Adjustments						
2	Cost Per Diem	38.3885	79.2764	44.6411	9.4300		171.7360
3	Cost Per Diem Inflated	38.7109	81.5172	45.0161			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7109	81.5172	45.0161	9.4300		174.6742
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.1712		44.9953			
7	Provider Target Rate	36.6991		45.6520			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.6991	81.5172	45.0161	9.4300		172.6624
12/13	Medicaid Adjustment Rate		0.2774	0.1532			
14	Prospective Per Diem 11	36.6991	81.7946	45.1693	9.4300		173.0930
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252263-00 - 2010/01

195.53

Health Center at Brentwood

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,296,094 FRVS Base Asset: 1,710,000 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,919,568.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,236,875	10.5883
	< 60% of Base:	False	20% ROE(2):	1,059,219	0.8128
	Interest Rate:	10.6343 %	Insurance Cost(3):	25,290	0.7343
	Chase Rate:	4.7500 %	Taxes Cost(3):	58,809	1.7075
	Amortization Rate:	7.7500 %	Home Office(3):	14,825	0.4304
	Interest Only:	False	Replacement(3&4):	88,651	0.0000
Yearly Payment:	417,391	Total FRVS PD:	14.2733		

(1) 80% Capital (\$4,236,875) amortized at 7.7500% for 20 years Principal & Interest of \$417,391 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5883

(2) 20% ROE (\$1,059,219) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8128

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.6991	36.6991	0.3263	36.3728
Direct Care	81.7946	81.7946	0.7272	81.0674
Indirect Care	45.1693	45.1693	0.4016	44.7677
Property	9.4300	14.2733	0.1269	14.1464
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0317
Supplemental Rate Add-on				\$7.1400
Totals	173.0930	177.9363	1.5820	195.5260

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252271-00 - 2010/01

212.04

Heritage Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1026 Albee Farm Road Venice FL 34292 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/29/1983 Acquired Date: 12/29/1983 Entered Medicaid 12/29/1983 Med # Active Date: 12/1/2001 Previous Med # 207594	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,801 Medicare: 5,969 Medicaid: 23,449	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 58.91561% Occupancy: 90.62158% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.10215% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	906,996	2,012,485	1,098,280	221,359	0	4,239,120
1a	Audit Adjustments						
2	Cost Per Diem	38.6795	85.8239	46.8370	9.4400		180.7804
3	Cost Per Diem Inflated	38.7186	91.0923	46.8843			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7186	91.0923	46.8843	9.4400		186.1352
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.7186	91.0923	46.6802	9.4400		185.9311
12/13	Medicaid Adjustment Rate		0.9137	0.4682			
14	Prospective Per Diem 11	38.7186	92.0060	47.1484	9.4400		187.3130
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252271-00 - 2010/01

212.04

Heritage Health Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 9/23/1988 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 5,391,834 FRVS Base Asset: 3,249,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,099,608.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,313,467	10.7797
	< 60% of Base:	False	20% ROE(2):	1,078,367	1.0773
	Interest Rate:	10.6343 %	Insurance Cost(3):	36,218	0.9100
	Chase Rate:	4.7500 %	Taxes Cost(3):	89,742	2.2548
	Amortization Rate:	7.7500 %	Home Office(3):	8,440	0.2121
	Interest Only:	False	Replacement(3&4):	21,052	0.0000
Yearly Payment:	424,936	Total FRVS PD:		15.2339	

(1) 80% Capital (\$4,313,467) amortized at 7.7500% for 20 years Principal & Interest of \$424,936 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7797

(2) 20% ROE (\$1,078,367) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0773

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 114	Effective PBS Limitation	3,249,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7186	38.7186	0.3442	38.3744
Direct Care	92.0060	92.0060	0.8180	91.1880
Indirect Care	47.1484	47.1484	0.4192	46.7292
Property	9.4400	15.2339	0.1354	15.0985
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5070
Supplemental Rate Add-on				\$7.1400
Totals	187.3130	193.1069	1.7168	212.0371

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252280-00 - 2010/01

213.54

Heritage Healthcare and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
777 Ninth Street North Naples FL 34102 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 11/1/1981 Acquired Date: 11/1/1981 Entered Medicaid 10/1/1982 Med # Active Date: 12/1/2001 Previous Med # 207004	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 97 Maximum: 29,391 Max Annualized: 35,405 Total Patient: 28,256 Medicare: 5,766 Medicaid: 17,052	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.34824% Occupancy: 96.13827% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.92650% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	701,751	1,389,341	916,889	142,896	0	3,150,877
1a	Audit Adjustments						
2	Cost Per Diem	41.1536	81.4767	53.7702	8.3800		184.7805
3	Cost Per Diem Inflated	41.4993	83.7797	54.2218			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.4993	83.7797	54.2218	8.3800		187.8808
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.4993	83.7797	54.2218	8.3800		187.8808
12/13	Medicaid Adjustment Rate		0.9753	0.6312			
14	Prospective Per Diem 11	41.4993	84.7550	54.8530	8.3800		189.4873
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252280-00 - 2010/01
213.54

Heritage Healthcare and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/23/1988 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 4,520,537 FRVS Base Asset: 3,220,500 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,333,936.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	3,616,430
	Interest Rate:	10.6343 %	20% ROE(2):	904,107
	Chase Rate:	4.7500 %	Insurance Cost(3):	20,444
	Amortization Rate:	7.7500 %	Taxes Cost(3):	32,896
	Interest Only:	False	Home Office(3):	12,820
Yearly Payment:	356,268	Replacement(3&4):	29,241	
		Total FRVS PD:	14.3804	

(1) 80% Capital (\$3,616,430) amortized at 7.7500% for 20 years Principal & Interest of \$356,268 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$11.1807

(2) 20% ROE (\$904,107) times the ROE factor (0.030250) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8583

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 113	Effective PBS Limitation	3,220,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.4993	41.4993	0.3689	41.1304
Direct Care	84.7550	84.7550	0.7535	84.0015
Indirect Care	54.8530	54.8530	0.4877	54.3653
Property	8.3800	14.3804	0.1278	14.2526
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6474
Supplemental Rate Add-on				\$7.1400
Totals	189.4873	195.4877	1.7379	213.5372

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 252298-00 - 2010/01

184.98

Heritage Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3101 Ginger Drive Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1983 Acquired Date: 10/1/1983 Entered Medicaid 10/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207501	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,228 Medicare: 9,847 Medicaid: 42,085	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.63033% Occupancy: 94.45659% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.84619% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,245,645	3,248,271	1,577,386	344,255	0	6,415,557
1a	Audit Adjustments						
2	Cost Per Diem	29.5983	77.1836	37.4810	8.1800		152.4429
3	Cost Per Diem Inflated	29.6282	81.9216	37.5189			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.6282	81.9216	37.5189	8.1800		157.2487
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.6282	81.9216	37.5189	8.1800		157.2487
12/13	Medicaid Adjustment Rate		1.6248	0.7442			
14	Prospective Per Diem 11	29.6282	83.5464	38.2631	8.1800		159.6177
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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184.98

Heritage Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/26/1997 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 8,123,447 FRVS Base Asset: 3,249,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	6,364,391.00		
	Type:	Fixed [2]		
	< 60% of Base:	False		
	Interest Rate:	10.6343 %	80% Capital(1):	6,498,758 10.8273
	Chase Rate:	4.7500 %	20% ROE(2):	1,624,689 1.0820
	Amortization Rate:	7.7500 %	Insurance Cost(3):	51,896 0.8340
	Interest Only:	False	Taxes Cost(3):	97,747 1.5708
Yearly Payment:	640,218	Home Office(3):	11,618 0.1867	
		Replacement(3&4):	141,071 0.0000	
		Total FRVS PD:	14.5008	

(1) 80% Capital (\$6,498,758) amortized at 7.7500% for 20 years Principal & Interest of \$640,218 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.8273

(2) 20% ROE (\$1,624,689) times the ROE factor (0.039380) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0820

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 114	Effective PBS Limitation	3,249,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	29.6282	29.6282	0.2634	29.3648
Direct Care	83.5464	83.5464	0.7428	82.8036
Indirect Care	38.2631	38.2631	0.3402	37.9229
Property	8.1800	14.5008	0.1289	14.3719
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3756
Supplemental Rate Add-on				\$7.1400
Totals	159.6177	165.9385	1.4753	184.9788

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252310-00 - 2010/01

193.26

Lake Mary Health and Rehab.Center

Type of Cost Report:Prospective [3] Type of Cost:Actual[2] Type of Rate:Prospective[1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
710 North Sun Drive Lake Mary Fl 32746 County: Seminole[59] Region: Central[3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/16/2000 Acquired Date: 10/16/2000 Entered Medicaid 11/8/2000 Med # Active Date: 12/1/2001 Previous Med # 225959	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,467 Medicare: 11,936 Medicaid: 22,924	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 53.98074% Occupancy: 96.69171% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.61112% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	800,060	1,809,071	959,062	269,815	0	3,838,008
1a	Audit Adjustments						
2	Cost Per Diem	34.9005	78.9160	41.8366	11.7700		167.4231
3	Cost Per Diem Inflated	34.9357	83.7604	41.8789			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9357	83.7604	41.8789	11.7700		172.3450
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9357	83.7604	41.8789	11.7700		172.3450
12/13	Medicaid Adjustment Rate		0.3751	0.1875			
14	Prospective Per Diem 11	34.9357	84.1355	42.0664	11.7700		172.9076
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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193.26

Lake Mary Health and Rehab.Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/8/2000 Year of Phase-In/ Full: RS to Start Calcs: 2000/07 Indexed Asset Value 5,231,342 FRVS Base Asset: 4,781,880 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,064,996.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,185,074 10.4589
	Interest Rate:	10.6343 %	20% ROE(2):	1,046,268 1.0452
	Chase Rate:	4.7500 %	Insurance Cost(3):	34,598 0.8147
	Amortization Rate:	7.7500 %	Taxes Cost(3):	110,210 2.5952
	Interest Only:	False	Home Office(3):	9,018 0.2124
Yearly Payment:	412,288	Replacement(3&4):	70,105 0.0000	
		Total FRVS PD:	15.1264	

(1) 80% Capital (\$4,185,074) amortized at 7.7500% for 20 years Principal & Interest of \$412,288 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4589

(2) 20% ROE (\$1,046,268) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0452

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,849
Comparison Date: 1/1/2000	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,781,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9357	34.9357	0.3106	34.6251
Direct Care	84.1355	84.1355	0.7480	83.3875
Indirect Care	42.0664	42.0664	0.3740	41.6924
Property	11.7700	15.1264	0.1345	14.9919
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.4239
Supplemental Rate Add-on				\$7.1400
Totals	172.9076	176.2640	1.5671	193.2608

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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202.18

Wedgewood Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1010 Carpenters Way Lakeland FL 33809 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1999 Acquired Date: 1/1/1999 Entered Medicaid 3/26/1999 Med # Active Date: 12/1/2001 Previous Med # 214647	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,566 Medicare: 21,047 Medicaid: 14,953	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 35.97411% Occupancy: 94.64025% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.07339% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	653,423	1,276,132	829,294	164,034	0	2,922,883
1a	Audit Adjustments						
2	Cost Per Diem	43.6985	85.3429	55.4600	10.9700		195.4714
3	Cost Per Diem Inflated	43.7426	90.5818	55.5160			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.7426	90.5818	55.5160	10.9700		200.8104
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		45.1126			
7	Provider Target Rate	37.1319		45.7710			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	90.5818	45.7710	10.9700		184.4547
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.1319	90.5818	45.7710	10.9700		184.4547
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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202.18

Wedgewood Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/26/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/01 Indexed Asset Value 5,183,819 FRVS Base Asset: 4,594,920 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,128,040.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,147,055	10.3638
	< 60% of Base:	False	20% ROE(2):	1,036,764	1.0357
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8324
	Chase Rate:	4.7500 %	Taxes Cost(3):	120,244	2.8928
	Amortization Rate:	7.7500 %	Home Office(3):	10,856	0.2612
	Interest Only:	False	Replacement(3&4):	104,317	0.0000
Yearly Payment:	408,542	Total FRVS PD:		15.3859	

(1) 80% Capital (\$4,147,055) amortized at 7.7500% for 20 years Principal & Interest of \$408,542 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3638

(2) 20% ROE (\$1,036,764) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0357

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,594,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	90.5818	90.5818	0.8053	89.7765
Indirect Care	45.7710	45.7710	0.4069	45.3641
Property	10.9700	15.3859	0.1368	15.2491
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.8441
Supplemental Rate Add-on				\$7.1400
Totals	184.4547	188.8706	1.6791	202.1756

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 252336-00 - 2010/01

211.40

Largo Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9035 Bryan Dairy Rd. Largo FL 33777 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/2/1999 Acquired Date: 6/2/1999 Entered Medicaid 6/2/1999 Med # Active Date: 12/1/2001 Previous Med # 216119	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 158 Maximum: 57,828 Max Annualized: 57,670 Total Patient: 54,760 Medicare: 9,555 Medicaid: 35,764	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.31045% Occupancy: 94.69461% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.14064% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,344,589	3,155,252	1,697,903	300,060	0	6,497,804
1a	Audit Adjustments						
2	Cost Per Diem	37.5962	88.2242	47.4752	8.3900		181.6856
3	Cost Per Diem Inflated	37.6342	93.6399	47.5231			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.6342	93.6399	47.5231	8.3900		187.1872
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	93.6399	44.8870	8.3900		184.0488
12/13	Medicaid Adjustment Rate		1.6129	0.7731			
14	Prospective Per Diem 11	37.1319	95.2528	45.6601	8.3900		186.4348
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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211.40

Largo Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,478,480.00		Total Amount	Per Diem
RS to Start Calcs:	1999/01	Type:	Fixed [2]	80% Capital(1):	5,488,242	10.4169
Indexed Asset Value	6,860,303	< 60% of Base:	False	20% ROE(2):	1,372,061	1.0410
FRVS Base Asset:	6,049,978	Interest Rate:	10.6343 %	Insurance Cost(3):	47,457	0.8666
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	124,237	2.2688
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	12,155	0.2220
		Interest Only:	False	Replacement(3&4):	15,283	0.0000
		Yearly Payment:	540,668	Total FRVS PD:		14.8153

(1) 80% Capital (\$5,488,242) amortized at 7.7500% for 20 years Principal & Interest of \$540,668 divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$10.4169

(2) 20% ROE (\$1,372,061) times the ROE factor (0.039380) divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$1.0410

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 158	Effective PBS Limitation	6,049,978

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	95.2528	95.2528	0.8468	94.4060
Indirect Care	45.6601	45.6601	0.4059	45.2542
Property	8.3900	14.8153	0.1317	14.6836
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1174
Supplemental Rate Add-on				\$7.1400
Totals	186.4348	192.8601	1.7145	211.4030

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252344-00 - 2010/01

217.51

Heritage Park Rehab. and Healthcare

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2826 Cleveland Avenue Ft. Myers FL 33901 County: Lee[36] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/1/1981 Acquired Date: 11/1/1981 Entered Medicaid 10/1/1982 Med # Active Date: 12/1/2001 Previous Med # 211583	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,031 Medicare: 3,877 Medicaid: 27,598	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.94157% Occupancy: 91.14527% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.74997% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,219,917	2,354,269	1,307,923	168,072	0	5,050,181
1a	Audit Adjustments						
2	Cost Per Diem	44.2031	85.3058	47.3919	6.0900		182.9908
3	Cost Per Diem Inflated	44.2477	90.5424	47.4398			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.2477	90.5424	47.4398	6.0900		188.3199
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.1791		46.0087			
7	Provider Target Rate	43.8093		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.8093	90.5424	46.6802	6.0900		187.1219
12/13	Medicaid Adjustment Rate		1.9294	0.9947			
14	Prospective Per Diem 11	43.8093	92.4718	47.6749	6.0900		190.0460
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 252344-00 - 2010/01
217.51

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Heritage Park Rehab. and Healthcare

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:	Amount: 2,912,669.00			Total Amount	Per Diem
RS to Start Calcs: 1981/07	Type: Fixed [2]		80% Capital(1): 3,992,862		9.9785
Indexed Asset Value 4,991,077	< 60% of Base: False		20% ROE(2): 998,215		0.9972
FRVS Base Asset: 3,026,911	Interest Rate: 10.6343 %		Insurance Cost(3): 34,598		0.8643
Occup Adj Factor: 0.9000	Chase Rate: 4.7500 %		Taxes Cost(3): 71,089		1.7758
ROE Factor 0.039380	Amortization Rate: 7.7500 %		Home Office(3): 8,136		0.2032
	Interest Only: False		Replacement(3&4): 41,142		0.0000
	Yearly Payment: 393,352		Total FRVS PD:		13.8190

(1) 80% Capital (\$3,992,862) amortized at 7.7500% for 20 years Principal & Interest of \$393,352 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9785

(2) 20% ROE (\$998,215) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9972

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 146	Effective PBS Limitation 4,161,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.8093	43.8093	0.3895	43.4198
Direct Care	92.4718	92.4718	0.8221	91.6497
Indirect Care	47.6749	47.6749	0.4239	47.2510
Property	6.0900	13.8190	0.1229	13.6961
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3511
Supplemental Rate Add-on				\$7.1400
Totals	190.0460	197.7750	1.7584	217.5077

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252352-00 - 2010/01

192.85

Island Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
125 Alma Boulevard Merritt Island FL 32953 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207101	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,227 Medicare: 7,429 Medicaid: 25,828	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.16466% Occupancy: 96.14527% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.93514% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	966,818	2,035,567	1,078,446	183,121	0	4,263,952
1a	Audit Adjustments						
2	Cost Per Diem	37.4329	78.8124	41.7549	7.0900		165.0902
3	Cost Per Diem Inflated	37.4707	83.6504	41.7971			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4707	83.6504	41.7971	7.0900		170.0082
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		45.0267			
7	Provider Target Rate	37.1319		45.6839			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	83.6504	41.7971	7.0900		169.6694
12/13	Medicaid Adjustment Rate		1.0507	0.5250			
14	Prospective Per Diem 11	37.1319	84.7011	42.3221	7.0900		171.2451
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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192.85

Island Health and Rehab. Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 4/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,613,619 FRVS Base Asset: 2,166,209 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,854,663.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,890,895	7.2246
	< 60% of Base:	False	20% ROE(2):	722,724	0.7220
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8193
	Chase Rate:	4.7500 %	Taxes Cost(3):	43,711	1.0351
	Amortization Rate:	7.7500 %	Home Office(3):	8,895	0.2106
	Interest Only:	False	Replacement(3&4):	57,614	0.0000
Yearly Payment:	284,793	Total FRVS PD:		10.0116	

(1) 80% Capital (\$2,890,895) amortized at 7.7500% for 20 years Principal & Interest of \$284,793 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.2246

(2) 20% ROE (\$722,724) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7220

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	84.7011	84.7011	0.7530	83.9481
Indirect Care	42.3221	42.3221	0.3763	41.9458
Property	7.0900	10.0116	0.0890	9.9226
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0945
Supplemental Rate Add-on				\$7.1400
Totals	171.2451	174.1667	1.5484	192.8528

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252361-00 - 2010/01

199.87

North Florida Rehab. and Specialty Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6700 NW 10th Place Gainesville FL 32605 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1984 Acquired Date: 3/1/1984 Entered Medicaid 3/1/1984 Med # Active Date: 12/1/2001 Previous Med # 207730	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,342 Medicare: 12,005 Medicaid: 18,747	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.65136% Occupancy: 89.57650% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.80935% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	701,999	1,550,203	909,628	182,596	0	3,344,426
1a	Audit Adjustments						
2	Cost Per Diem	37.4459	82.6907	48.5213	9.7400		178.3979
3	Cost Per Diem Inflated	37.4837	87.7668	48.5703			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4837	87.7668	48.5703	9.7400		183.5608
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		45.0689			
7	Provider Target Rate	35.2002		45.7267			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	87.7668	45.7267	9.7400		178.4337
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	35.2002	87.7668	45.7267	9.7400		178.4337
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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199.87

North Florida Rehab. and Specialty Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,222,287 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,231,418.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 4,177,830	10.4407			
	< 60% of Base: False		20% ROE(2): 1,044,457	1.0434			
	Interest Rate: 10.6343 %		Insurance Cost(3): 34,597	0.8794			
	Chase Rate: 4.7500 %		Taxes Cost(3): 80,192	2.0383			
	Amortization Rate: 7.7500 %		Home Office(3): 8,807	0.2239			
Interest Only: False		Replacement(3&4): 86,858	0.0000				
Yearly Payment: 411,574		Total FRVS PD:	14.6257				

(1) 80% Capital (\$4,177,830) amortized at 7.7500% for 20 years Principal & Interest of \$411,574 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4407

(2) 20% ROE (\$1,044,457) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0434

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	87.7668	87.7668	0.7803	86.9865
Indirect Care	45.7267	45.7267	0.4065	45.3202
Property	9.7400	14.6257	0.1300	14.4957
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.0413
Supplemental Rate Add-on				\$7.1400
Totals	178.4337	183.3194	1.6297	199.8710

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252379-00 - 2010/01

188.25

Shoal Creek Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
500 South Hospital Drive Crestview Fl 32539 County: Okaloosa[46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/5/2000 Acquired Date: 4/5/2000 Entered Medicaid 4/27/2000 Med # Active Date: 12/1/2001 Previous Med # 223611	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,683 Medicare: 9,439 Medicaid: 29,756	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.71394% Occupancy: 97.18351% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.21949% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	994,299	2,268,496	1,151,167	297,560	0	4,711,522
1a	Audit Adjustments						
2	Cost Per Diem	33.4151	76.2366	38.6869	10.0000		158.3386
3	Cost Per Diem Inflated	33.4488	80.9165	38.7260			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.4488	80.9165	38.7260	10.0000		163.0913
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.4488	80.9165	38.7260	10.0000		163.0913
12/13	Medicaid Adjustment Rate		1.7946	0.8589			
14	Prospective Per Diem 11	33.4488	82.7111	39.5849	10.0000		165.7448
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252379-00 - 2010/01

188.25

Shoal Creek Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 4/27/2000 Year of Phase-In/ Full: RS to Start Calcs: 2000/01 Indexed Asset Value 5,222,424 FRVS Base Asset: 4,718,880 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,919,915.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,177,939	10.4410
	< 60% of Base:	False	20% ROE(2):	1,044,485	1.0434
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8106
	Chase Rate:	4.7500 %	Taxes Cost(3):	86,208	2.0197
	Amortization Rate:	7.7500 %	Home Office(3):	7,914	0.1854
	Interest Only:	False	Replacement(3&4):	15,474	0.0000
Yearly Payment:	411,585	Total FRVS PD:	14.5001		

(1) 80% Capital (\$4,177,939) amortized at 7.7500% for 20 years Principal & Interest of \$411,585 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4410

(2) 20% ROE (\$1,044,485) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0434

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,324
Comparison Date: 7/1/1999	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,718,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.4488	33.4488	0.2974	33.1514
Direct Care	82.7111	82.7111	0.7353	81.9758
Indirect Care	39.5849	39.5849	0.3519	39.2330
Property	10.0000	14.5001	0.1289	14.3712
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3761
Supplemental Rate Add-on				\$7.1400
Totals	165.7448	170.2449	1.5135	188.2475

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252387-00 - 2010/01

195.45

Governor's Creek Health and Rehab.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
803 Oak Street Green Cove Springs FL 32043 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207110	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 34,322 Medicare: 3,411 Medicaid: 28,405	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 82.76033% Occupancy: 94.39494% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.76993% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,013,910	2,272,928	1,291,394	213,890	0	4,792,122
1a	Audit Adjustments						
2	Cost Per Diem	35.6948	80.0186	45.4636	7.5300		168.7070
3	Cost Per Diem Inflated	35.9946	82.2804	45.8455			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.9946	82.2804	45.8455	7.5300		171.6505
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	82.2804	43.0938	7.5300		168.1044
12/13	Medicaid Adjustment Rate		3.0325	1.5882			
14	Prospective Per Diem 11	35.2002	85.3129	44.6820	7.5300		172.7251
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 252387-00 - 2010/01 195.45

Governor's Creek Health and Rehab.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,945,377 FRVS Base Asset: 2,253,887 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,253,128.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,156,302	7.8878
	< 60% of Base:	False	20% ROE(2):	789,075	0.6055
	Interest Rate:	10.6343 %	Insurance Cost(3):	25,291	0.7369
	Chase Rate:	4.7500 %	Taxes Cost(3):	26,879	0.7831
	Amortization Rate:	7.7500 %	Home Office(3):	12,031	0.3505
	Interest Only:	False	Replacement(3&4):	32,087	0.0000
Yearly Payment:	310,939	Total FRVS PD:	10.3638		

(1) 80% Capital (\$3,156,302) amortized at 7.7500% for 20 years Principal & Interest of \$310,939 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8878

(2) 20% ROE (\$789,075) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6055

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	85.3129	85.3129	0.7585	84.5544
Indirect Care	44.6820	44.6820	0.3972	44.2848
Property	7.5300	10.3638	0.0921	10.2717
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3108
Supplemental Rate Add-on				\$7.1400
Totals	172.7251	175.5589	1.5607	195.4490

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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202.97

The Palms Rehab. and Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5405 Babcock Street NE Palm Bay FL 32905 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/11/1998 Acquired Date: 3/11/1998 Entered Medicaid 3/11/1998 Med # Active Date: 12/1/2001 Previous Med # 213578	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,161 Medicare: 9,032 Medicaid: 25,806	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.20823% Occupancy: 95.99499% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.74925% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	952,776	2,175,573	1,094,318	246,963	0	4,469,630
1a	Audit Adjustments						
2	Cost Per Diem	36.9207	84.3049	42.4056	9.5700		173.2012
3	Cost Per Diem Inflated	36.9580	89.4801	42.4484			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.9580	89.4801	42.4484	9.5700		178.4565
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.3760			
7	Provider Target Rate	37.1319		45.0237			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.9580	89.4801	42.4484	9.5700		178.4565
12/13	Medicaid Adjustment Rate		1.1283	0.5352			
14	Prospective Per Diem 11	36.9580	90.6084	42.9836	9.5700		180.1200
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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202.97

The Palms Rehab. and Healthcare Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/11/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 5,206,224 FRVS Base Asset: 4,493,400 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,806,562.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,164,979	10.4086
	< 60% of Base:	False	20% ROE(2):	1,041,245	1.0402
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8206
	Chase Rate:	4.7500 %	Taxes Cost(3):	82,291	1.9518
	Amortization Rate:	7.7500 %	Home Office(3):	9,033	0.2143
	Interest Only:	False	Replacement(3&4):	56,106	0.0000
Yearly Payment:	410,308	Total FRVS PD:	14.4355		

(1) 80% Capital (\$4,164,979) amortized at 7.7500% for 20 years Principal & Interest of \$410,308 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4086

(2) 20% ROE (\$1,041,245) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0402

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,493,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.9580	36.9580	0.3286	36.6294
Direct Care	90.6084	90.6084	0.8056	89.8028
Indirect Care	42.9836	42.9836	0.3821	42.6015
Property	9.5700	14.4355	0.1283	14.3072
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4859
Supplemental Rate Add-on				\$7.1400
Totals	180.1200	184.9855	1.6446	202.9668

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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189.45

Grand Oaks Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3001 Palm Coast Parkway SE Palm Coast FL 32137 County: Flagler[18] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/16/1997 Acquired Date: 5/16/1997 Entered Medicaid 5/16/1997 Med # Active Date: 12/1/2001 Previous Med # 213047	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,183 Medicare: 17,898 Medicaid: 20,084	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.61160% Occupancy: 96.04508% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.81121% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	798,866	1,532,082	832,148	214,497	0	3,377,593
1a	Audit Adjustments						
2	Cost Per Diem	39.7762	76.2837	41.4334	10.6800		168.1733
3	Cost Per Diem Inflated	39.8164	80.9665	41.4752			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.8164	80.9665	41.4752	10.6800		172.9381
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.3792		42.4739			
7	Provider Target Rate	37.9247		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.9247	80.9665	41.4752	10.6800		171.0464
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.9247	80.9665	41.4752	10.6800		171.0464
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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189.45

Grand Oaks Health and Rehab. Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/16/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 5,238,313 FRVS Base Asset: 4,383,120 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,165,066.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,190,650	10.4728
	< 60% of Base:	False	20% ROE(2):	1,047,663	1.0466
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8202
	Chase Rate:	4.7500 %	Taxes Cost(3):	74,914	1.7759
	Amortization Rate:	7.7500 %	Home Office(3):	9,837	0.2332
	Interest Only:	False	Replacement(3&4):	57,349	0.0000
Yearly Payment:	412,837	Total FRVS PD:	14.3487		

(1) 80% Capital (\$4,190,650) amortized at 7.7500% for 20 years Principal & Interest of \$412,837 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4728

(2) 20% ROE (\$1,047,663) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0466

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,383,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.9247	37.9247	0.3372	37.5875
Direct Care	80.9665	80.9665	0.7198	80.2467
Indirect Care	41.4752	41.4752	0.3687	41.1065
Property	10.6800	14.3487	0.1276	14.2211
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.1480
Supplemental Rate Add-on				\$7.1400
Totals	171.0464	174.7151	1.5533	189.4498

***Medicaid Trend Adjustment :**



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194.15

Harts Harbor Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11565 Harts Road Jacksonville FL 32218 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1977 Acquired Date: 7/1/1977 Entered Medicaid 6/1/1982 Med # Active Date: 12/1/2001 Previous Med # 207080	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 54,540 Max Annualized: 65,700 Total Patient: 47,997 Medicare: 4,599 Medicaid: 40,732	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.86364% Occupancy: 88.00330% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.86325% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,498,033	3,305,182	1,702,999	512,816	0	7,019,030
1a	Audit Adjustments						
2	Cost Per Diem	36.7778	81.1446	41.8099	12.5900		172.3223
3	Cost Per Diem Inflated	37.0867	83.4383	42.1611			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.0867	83.4383	42.1611	12.5900		175.2761
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	83.4383	42.1611	12.5900		173.3896
12/13	Medicaid Adjustment Rate		3.2726	1.6536			
14	Prospective Per Diem 11	35.2002	86.7109	43.8147	12.5900		178.3158
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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194.15

Harts Harbor Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	12/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,901,700.00		Total Amount	Per Diem
RS to Start Calcs:	1977/07	Type:	Fixed [2]	80% Capital(1):	3,764,026	6.1538
Indexed Asset Value	4,705,033	< 60% of Base:	False	20% ROE(2):	941,007	0.4814
FRVS Base Asset:	2,722,556	Interest Rate:	7.5000 %	Insurance Cost(3):	37,936	0.7904
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	33,171	0.6911
ROE Factor	0.030250	Amortization Rate:	7.5000 %	Home Office(3):	16,549	0.3448
		Interest Only:	False	Replacement(3&4):	96,197	0.0000
		Yearly Payment:	363,873	Total FRVS PD:		8.4615

(1) 80% Capital (\$3,764,026) amortized at 7.5000% for 20 years Principal & Interest of \$363,873 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$6.1538

(2) 20% ROE (\$941,007) times the ROE factor (0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.4814

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	86.7109	86.7109	0.7709	85.9400
Indirect Care	43.8147	43.8147	0.3895	43.4252
Property	12.5900	8.4615	0.0752	8.3863
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3674
Supplemental Rate Add-on				\$7.1400
Totals	178.3158	174.1873	1.5485	194.1462

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 252425-00 - 2010/01

182.00

Marshall Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
207 Marshall Drive Perry FL 32347 County: Taylor[62] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1979 Acquired Date: 9/1/1979 Entered Medicaid 3/1/1984 Med # Active Date: 12/1/2001 Previous Med # 211061	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,410 Medicare: 4,696 Medicaid: 32,358	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.07424% Occupancy: 92.00820% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.81744% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,045,846	2,358,225	1,262,916	216,151	0	4,883,138
1a	Audit Adjustments						
2	Cost Per Diem	32.3211	72.8792	39.0295	6.6800		150.9098
3	Cost Per Diem Inflated	32.3537	77.3530	39.0689			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.3537	77.3530	39.0689	6.6800		155.4556
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.3537	77.3530	39.0689	6.6800		155.4556
12/13	Medicaid Adjustment Rate		2.6171	1.3218			
14	Prospective Per Diem 11	32.3537	79.9701	40.3907	6.6800		159.3945
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252425-00 - 2010/01
182.00

Marshall Health and Rehab. Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 3,480,564 FRVS Base Asset: 2,027,076 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,901,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,784,451	6.9586
	< 60% of Base:	False	20% ROE(2):	696,113	0.6954
	Interest Rate:	10.6343 %	Insurance Cost(3):	34,597	0.8561
	Chase Rate:	4.7500 %	Taxes Cost(3):	34,890	0.8634
	Amortization Rate:	7.7500 %	Home Office(3):	7,062	0.1748
	Interest Only:	False	Replacement(3&4):	42,084	0.0000
Yearly Payment:	274,307	Total FRVS PD:		9.5483	

(1) 80% Capital (\$2,784,451) amortized at 7.7500% for 20 years Principal & Interest of \$274,307 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9586

(2) 20% ROE (\$696,113) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6954

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	32.3537	32.3537	0.2876	32.0661	
Direct Care	79.9701	79.9701	0.7110	79.2591	
Indirect Care	40.3907	40.3907	0.3591	40.0316	
Property	6.6800	9.5483	0.0849	9.4634	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.0434	
Supplemental Rate Add-on				\$7.1400	
Totals	159.3945	162.2628	1.4426	182.0036	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252433-00 - 2010/01

199.91

SeaView Nursing and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2401 NE 2nd Street Pompano Beach FL 33062 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/1/1983 Acquired Date: 8/1/1983 Entered Medicaid 8/1/1983 Med # Active Date: 12/1/2001 Previous Med # 207489	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 83 Maximum: 25,149 Max Annualized: 30,295 Total Patient: 22,522 Medicare: 1,877 Medicaid: 18,552	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 82.37279% Occupancy: 89.55426% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.78184% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	769,618	1,304,226	944,689	148,230	0	3,166,763
1a	Audit Adjustments						
2	Cost Per Diem	41.4844	70.3011	50.9211	7.9900		170.6966
3	Cost Per Diem Inflated	41.8328	72.2882	51.3488			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.8328	72.2882	51.3488	7.9900		173.4598
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.8328	72.2882	51.3488	7.9900		173.4598
12/13	Medicaid Adjustment Rate		2.6327	1.8701			
14	Prospective Per Diem 11	41.8328	74.9209	53.2189	7.9900		177.9626
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252433-00 - 2010/01

199.91

SeaView Nursing and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 2,147,045 FRVS Base Asset: 1,201,038 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,234,273.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,717,636	6.2060
	< 60% of Base:	False	20% ROE(2):	429,409	0.4764
	Interest Rate:	10.6343 %	Insurance Cost(3):	17,493	0.7767
	Chase Rate:	4.7500 %	Taxes Cost(3):	45,300	2.0114
	Amortization Rate:	7.7500 %	Home Office(3):	8,131	0.3610
	Interest Only:	False	Replacement(3&4):	13,740	0.0000
Yearly Payment:	169,211	Total FRVS PD:		9.8315	

(1) 80% Capital (\$1,717,636) amortized at 7.7500% for 20 years Principal & Interest of \$169,211 divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$6.2060

(2) 20% ROE (\$429,409) times the ROE factor (0.030250) divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$0.4764

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 83	Effective PBS Limitation	2,365,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.8328	41.8328	0.3719	41.4609
Direct Care	74.9209	74.9209	0.6661	74.2548
Indirect Care	53.2189	53.2189	0.4731	52.7458
Property	7.9900	9.8315	0.0874	9.7441
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5657
Supplemental Rate Add-on				\$7.1400
Totals	177.9626	179.8041	1.5985	199.9113

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252441-00 - 2010/01

191.08

Plantation Bay Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4641 Old Canoe Creek Road St. Cloud FL 34769 County: Osceola [49] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/20/1995 Acquired Date: 7/20/1995 Entered Medicaid 7/20/1995 Med # Active Date: 12/1/2001 Previous Med # 213080	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 34,629 Medicare: 8,879 Medicaid: 20,558	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.36643% Occupancy: 95.23928% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.81441% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	761,842	1,573,245	892,877	189,134	0	3,417,098
1a	Audit Adjustments						
2	Cost Per Diem	37.0582	76.5271	43.4321	9.2000		166.2174
3	Cost Per Diem Inflated	37.3695	78.6902	43.7969			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3695	78.6902	43.7969	9.2000		169.0566
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	78.6902	43.7969	9.2000		168.8190
12/13	Medicaid Adjustment Rate		0.8292	0.4615			
14	Prospective Per Diem 11	37.1319	79.5194	44.2584	9.2000		170.1097
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252441-00 - 2010/01

191.08

Plantation Bay Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/20/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 4,697,201 FRVS Base Asset: 3,595,112 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,216,969.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 3,757,761	9.3909			
	< 60% of Base: False		20% ROE(2): 939,440	0.7209			
	Interest Rate: 10.6343 %		Insurance Cost(3): 25,290	0.7303			
	Chase Rate: 4.7500 %		Taxes Cost(3): 51,239	1.4797			
	Amortization Rate: 7.7500 %		Home Office(3): 14,966	0.4322			
Interest Only: False		Replacement(3&4): 20,946	0.0000				
Yearly Payment: 370,191		Total FRVS PD:	12.7540				

(1) 80% Capital (\$3,757,761) amortized at 7.7500% for 20 years Principal & Interest of \$370,191 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3909

(2) 20% ROE (\$939,440) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7209

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 34,904
Comparison Date: 1/1/1995	Current RS PBS: 48,357
Comparison Bed 103	Effective PBS Limitation 3,595,112

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	79.5194	79.5194	0.7070	78.8124
Indirect Care	44.2584	44.2584	0.3935	43.8649
Property	9.2000	12.7540	0.1134	12.6406
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8157
Supplemental Rate Add-on				\$7.1400
Totals	170.1097	173.6637	1.5440	191.0754

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252450-00 - 2010/01 197.25

Rio Pinar Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7950 Lake Underhill Road Orlando FL 32822 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1987 Acquired Date: 2/1/1987 Entered Medicaid 2/1/1987 Med # Active Date: 12/1/2001 Previous Med # 209341	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 54,540 Max Annualized: 65,700 Total Patient: 52,696 Medicare: 10,042 Medicaid: 34,978	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.37695% Occupancy: 96.61900% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.52116% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	1,228,360	2,924,467	1,390,304	748,529	0	6,291,660	
1a	Audit Adjustments							
2	Cost Per Diem	35.1181	83.6088	39.7480	21.4000		179.8749	
3	Cost Per Diem Inflated	35.4131	85.9721	40.0819				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	35.4131	85.9721	40.0819	21.4000		182.8671	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	36.5978		44.2413				
7	Provider Target Rate	37.1319		44.8870				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500			
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615				
10	Target Rate Class Ceiling	46.8949		54.1087				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	35.4131	85.9721	40.0819	13.6500		175.1171	
12/13	Medicaid Adjustment Rate		1.5840	0.7385				
14	Prospective Per Diem 11	35.4131	87.5561	40.8204	13.6500		177.4396	
15	Inflated Usual & Customary Charge		Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252450-00 - 2010/01

197.25

Rio Pinar Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/23/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1987/01	Type:	None [1]	80% Capital(1):	6,425,177	10.7853
Indexed Asset Value	8,031,471	< 60% of Base:	True	20% ROE(2):	1,606,294	0.8218
FRVS Base Asset:	5,162,760	Interest Rate:	10.0000 %	Insurance Cost(3):	37,937	0.7199
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	122,757	2.3295
ROE Factor	0.030250	Amortization Rate:	10.0000 %	Home Office(3):	20,765	0.3941
		Interest Only:	True	Replacement(3&4):	56,438	0.0000
		Yearly Payment:	637,732	Total FRVS PD:		15.0506

(1) 80% Capital (\$6,425,177) amortized at 10.0000% for 20 years Interest of \$637,732 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.7853

(2) 20% ROE (\$1,606,294) times the ROE factor (0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8218

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,162,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.4131	35.4131	0.3148	35.0983
Direct Care	87.5561	87.5561	0.7784	86.7777
Indirect Care	40.8204	40.8204	0.3629	40.4575
Property	13.6500	15.0506	0.1338	14.9168
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8619
Supplemental Rate Add-on				\$7.1400
Totals	177.4396	178.8402	1.5899	197.2522

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252468-00 - 2010/01

204.41

Rosewood Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3920 Rosewood Way Orlando FL 32808 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1984 Acquired Date: 11/1/1984 Entered Medicaid 11/1/1984 Med # Active Date: 12/1/2001 Previous Med # 208183	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,305 Medicare: 6,413 Medicaid: 28,520	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 69.04733% Occupancy: 94.04599% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.33826% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,060,544	2,368,984	1,209,562	250,406	0	4,889,496
1a	Audit Adjustments						
2	Cost Per Diem	37.1860	83.0640	42.4110	8.7800		171.4410
3	Cost Per Diem Inflated	37.2236	88.1630	42.4538			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.2236	88.1630	42.4538	8.7800		176.6204
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.7884			
7	Provider Target Rate	37.1319		45.4421			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	88.1630	42.4538	8.7800		176.5287
12/13	Medicaid Adjustment Rate		1.8892	0.9097			
14	Prospective Per Diem 11	37.1319	90.0522	43.3635	8.7800		179.3276
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252468-00 - 2010/01

204.41

Rosewood Health and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	12/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,140,025.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	4,536,698	11.3376
Indexed Asset Value	5,670,872	< 60% of Base:	False	20% ROE(2):	1,134,174	1.1330
FRVS Base Asset:	3,420,000	Interest Rate:	10.6343 %	Insurance Cost(3):	35,888	0.8689
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	57,898	1.4017
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	8,645	0.2093
		Interest Only:	False	Replacement(3&4):	69,673	0.0000
		Yearly Payment:	446,928	Total FRVS PD:		14.9505

(1) 80% Capital (\$4,536,698) amortized at 7.7500% for 20 years Principal & Interest of \$446,928 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3376

(2) 20% ROE (\$1,134,174) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1330

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	90.0522	90.0522	0.8006	89.2516
Indirect Care	43.3635	43.3635	0.3855	42.9780
Property	8.7800	14.9505	0.1329	14.8176
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4229
Supplemental Rate Add-on				\$7.1400
Totals	179.3276	185.4981	1.6491	204.4119

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252476-00 - 2010/01

190.66

OAKTREE HEALTHCARE

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
650 Reed Canal Road South Daytona FL 32019 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 9/1/1981 Acquired Date: 9/1/1981 Entered Medicaid 9/1/1981 Med # Active Date: 12/1/2001 Previous Med # 206351	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 65 Maximum: 19,695 Max Annualized: 23,725 Total Patient: 17,277 Medicare: 1,115 Medicaid: 13,403	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.57713% Occupancy: 87.72277% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.51622% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	566,316	945,476	567,918	78,005	0	2,157,715
1a	Audit Adjustments						
2	Cost Per Diem	42.2529	70.5421	42.3725	5.8200		160.9875
3	Cost Per Diem Inflated	42.6078	72.5361	42.7284			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.6078	72.5361	42.7284	5.8200		163.6923
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2194		46.4097			
7	Provider Target Rate	42.8356		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.6078	72.5361	42.7284	5.8200		163.6923
12/13	Medicaid Adjustment Rate		2.2504	1.3256			
14	Prospective Per Diem 11	42.6078	74.7865	44.0540	5.8200		167.2683
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252476-00 - 2010/01

190.66

OAKTREE HEALTHCARE

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/21/1993 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 1,721,589 FRVS Base Asset: 915,383 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,004,676.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,377,271	6.3543
	< 60% of Base:	False	20% ROE(2):	344,318	0.4878
	Interest Rate:	10.6343 %	Insurance Cost(3):	13,699	0.7929
	Chase Rate:	4.7500 %	Taxes Cost(3):	13,200	0.7640
	Amortization Rate:	7.7500 %	Home Office(3):	5,556	0.3216
	Interest Only:	False	Replacement(3&4):	18,202	0.0000
Yearly Payment:	135,680	Total FRVS PD:		8.7206	

(1) 80% Capital (\$1,377,271) amortized at 7.7500% for 20 years Principal & Interest of \$135,680 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$6.3543

(2) 20% ROE (\$344,318) times the ROE factor (0.030250) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.4878

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 65	Effective PBS Limitation	1,852,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.6078	42.6078	0.3788	42.2290
Direct Care	74.7865	74.7865	0.6649	74.1216
Indirect Care	44.0540	44.0540	0.3917	43.6623
Property	5.8200	8.7206	0.0775	8.6431
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.8645
Supplemental Rate Add-on				\$7.1400
Totals	167.2683	170.1689	1.5129	190.6605

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 252484-00 - 2010/01

206.26

Edinborough Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1061 Virginia Street Dunedin FL 34698 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 11/1/1981 Acquired Date: 11/1/1981 Entered Medicaid 10/1/1982 Med # Active Date: 12/1/2001 Previous Med # 206962	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 93 Maximum: 34,038 Max Annualized: 33,945 Total Patient: 31,795 Medicare: 2,573 Medicaid: 21,918	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.93537% Occupancy: 93.41031% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.55190% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	766,682	1,847,973	1,027,044	160,001	0	3,801,700
1a	Audit Adjustments						
2	Cost Per Diem	34.9796	84.3130	46.8585	7.3000		173.4511
3	Cost Per Diem Inflated	35.0149	89.4887	46.9058			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.0149	89.4887	46.9058	7.3000		178.7094
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.0149	89.4887	46.9058	7.3000		178.7094
12/13	Medicaid Adjustment Rate		1.9063	0.9992			
14	Prospective Per Diem 11	35.0149	91.3950	47.9050	7.3000		181.6149
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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206.26

Edinborough Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1981/07	Type:	None [1]	80% Capital(1):	2,187,663	8.9028
Indexed Asset Value	2,734,579	< 60% of Base:	True	20% ROE(2):	546,916	0.7050
FRVS Base Asset:	1,628,358	Interest Rate:	12.5000 %	Insurance Cost(3):	26,813	0.8433
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	38,225	1.2022
ROE Factor	0.039380	Amortization Rate:	12.5000 %	Home Office(3):	6,332	0.1992
		Interest Only:	True	Replacement(3&4):	141,901	0.0000
		Yearly Payment:	271,986	Total FRVS PD:		11.8525

(1) 80% Capital (\$2,187,663) amortized at 12.5000% for 20 years Interest of \$271,986 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$8.9028

(2) 20% ROE (\$546,916) times the ROE factor (0.039380) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.7050

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 93	Effective PBS Limitation	2,650,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.0149	35.0149	0.3113	34.7036
Direct Care	91.3950	91.3950	0.8125	90.5825
Indirect Care	47.9050	47.9050	0.4259	47.4791
Property	7.3000	11.8525	0.1054	11.7471
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6041
Supplemental Rate Add-on				\$7.1400
Totals	181.6149	186.1674	1.6551	206.2564

***Medicaid Trend Adjustment :**



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0 252492-00 - 2010/01

199.38

Spring Hill Health and Rehab. Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
12170 Cortez Blvd. Brooksville FL 34613 County: Hernando [27] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/11/1997 Acquired Date: 7/11/1997 Entered Medicaid 8/1/1997 Med # Active Date: 12/1/2001 Previous Med # 214370	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,287 Medicare: 14,780 Medicaid: 16,688	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 40.41950% Occupancy: 94.00501% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.28757% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	628,273	1,413,838	824,678	186,739	0	3,053,528
1a	Audit Adjustments						
2	Cost Per Diem	37.6482	84.7218	49.4174	11.1900		182.9774
3	Cost Per Diem Inflated	37.6862	89.9225	49.4673			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.6862	89.9225	49.4673	11.1900		188.2660
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	89.9225	43.0938	11.1900		179.4065
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	35.2002	89.9225	43.0938	11.1900		179.4065
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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199.38

Spring Hill Health and Rehab. Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,919,949.00		Total Amount	Per Diem
RS to Start Calcs:	1997/07	Type:	Fixed [2]	80% Capital(1):	4,122,357	10.3021
Indexed Asset Value	5,152,946	< 60% of Base:	False	20% ROE(2):	1,030,589	1.0295
FRVS Base Asset:	4,444,920	Interest Rate:	10.6343 %	Insurance Cost(3):	34,598	0.8380
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	124,926	3.0258
ROE Factor	0.039380	Amortization Rate:	7.7500 %	Home Office(3):	10,697	0.2591
		Interest Only:	False	Replacement(3&4):	39,512	0.0000
		Yearly Payment:	406,109	Total FRVS PD:		15.4545

(1) 80% Capital (\$4,122,357) amortized at 7.7500% for 20 years Principal & Interest of \$406,109 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3021

(2) 20% ROE (\$1,030,589) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0295

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	37,041
Comparison Date:	1/1/1997	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	4,444,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	89.9225	89.9225	0.7995	89.1230
Indirect Care	43.0938	43.0938	0.3831	42.7107
Property	11.1900	15.4545	0.1374	15.3171
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.2017
Supplemental Rate Add-on				\$7.1400
Totals	179.4065	183.6710	1.6329	199.3798

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 252506-00 - 2010/01
192.94

Habana Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2916 Habana Way Tampa FL 33614 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1970 Acquired Date: 6/1/1970 Entered Medicaid 10/1/1980 Med # Active Date: 12/1/2001 Previous Med # 206083	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 45,450 Max Annualized: 54,750 Total Patient: 43,287 Medicare: 9,570 Medicaid: 31,841	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.55788% Occupancy: 95.24093% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.81645% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783	Semester Index: 1.77482092
		Cost: 1.00839930	Target: 1.01021645
		DC FY Index: 1.75732702	DC Sem Index: 1.80700000
		DC Inflation: 1.02826621	PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,229,612	2,454,975	1,437,358	282,748	0	5,404,693
1a	Audit Adjustments						
2	Cost Per Diem	38.6173	77.1011	45.1417	8.8800		169.7401
3	Cost Per Diem Inflated	38.9417	79.2805	45.5209			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.9417	79.2805	45.5209	8.8800		172.6231
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	79.2805	44.8870	8.8800		170.1794
12/13	Medicaid Adjustment Rate		2.1011	1.1896			
14	Prospective Per Diem 11	37.1319	81.3816	46.0766	8.8800		173.4701
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252506-00 - 2010/01

192.94

Habana Health Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	5/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	3,575,253	7.1479
Indexed Asset Value	4,469,066	< 60% of Base:	False	20% ROE(2):	893,813	0.5487
FRVS Base Asset:	2,111,676	Interest Rate:	10.6343 %	Insurance Cost(3):	31,614	0.7303
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	67,665	1.5632
ROE Factor	0.030250	Amortization Rate:	7.7500 %	Home Office(3):	17,410	0.4022
		Interest Only:	False	Replacement(3&4):	251,553	0.0000
		Yearly Payment:	352,212	Total FRVS PD:		10.3923

(1) 80% Capital (\$3,575,253) amortized at 7.7500% for 20 years Principal & Interest of \$352,212 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$7.1479

(2) 20% ROE (\$893,813) times the ROE factor (0.030250) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.5487

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	4,275,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	81.3816	81.3816	0.7235	80.6581
Indirect Care	46.0766	46.0766	0.4096	45.6670
Property	8.8800	10.3923	0.0924	10.2999
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3770
Supplemental Rate Add-on				\$7.1400
Totals	173.4701	174.9824	1.5556	192.9438

***Medicaid Trend Adjustment :**



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0 252522-00 - 2010/01

197.49

Vista Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
1550 Jess Parrish Court Titusville FL 32796 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 9/16/1985 Med # Active Date: 12/1/2001 Previous Med # 208574	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 53.95068% Occupancy: 93.91089% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.17115% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 34,146 Medicare: 8,644 Medicaid: 18,422	Superior: 0 Standard: 168 Conditional: 13 Total: 181		
			Inflation		
			FY Index: 1.76003783		
			Semester Index: 1.77482092		
			Cost: 1.00839930		
			Target: 1.01021645		
			DC FY Index: 1.75732702		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.02826621		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	731,676	1,476,171	940,059	174,641	0	3,322,547
1a	Audit Adjustments						
2	Cost Per Diem	39.7175	80.1309	51.0291	9.4800		180.3575
3	Cost Per Diem Inflated	40.0511	82.3959	51.4577			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.0511	82.3959	51.4577	9.4800		183.3847
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5977		44.2413			
7	Provider Target Rate	37.1318		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1318	82.3959	44.8870	9.4800		173.8947
12/13	Medicaid Adjustment Rate		0.3399	0.1852			
14	Prospective Per Diem 11	37.1318	82.7358	45.0722	9.4800		174.4198
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252522-00 - 2010/01

197.49

Vista Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 5,451,067 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,919,889.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,360,854	10.8981
	< 60% of Base:	False	20% ROE(2):	1,090,213	0.8366
	Interest Rate:	10.6343 %	Insurance Cost(3):	25,291	0.7407
	Chase Rate:	4.7500 %	Taxes Cost(3):	75,070	2.1985
	Amortization Rate:	7.7500 %	Home Office(3):	15,875	0.4649
	Interest Only:	False	Replacement(3&4):	43,327	0.0000
Yearly Payment:	429,604	Total FRVS PD:	15.1388		

(1) 80% Capital (\$4,360,854) amortized at 7.7500% for 20 years Principal & Interest of \$429,604 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8981

(2) 20% ROE (\$1,090,213) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8366

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1318	37.1318	0.3301	36.8017
Direct Care	82.7358	82.7358	0.7356	82.0002
Indirect Care	45.0722	45.0722	0.4007	44.6715
Property	9.4800	15.1388	0.1346	15.0042
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8675
Supplemental Rate Add-on				\$7.1400
Totals	174.4198	180.0786	1.6010	197.4851

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252531-00 - 2010/01

199.36

Hillcrest Nursing and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4200 Washington Street Hollywood FL 33021 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1986 Acquired Date: 1/1/1986 Entered Medicaid 6/27/1989 Med # Active Date: 12/1/2001 Previous Med # 201057	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 79,491 Medicare: 17,847 Medicaid: 48,252	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.70121% Occupancy: 90.49522% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.94583% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,820,921	3,874,472	2,020,481	409,177	0	8,125,051
1a	Audit Adjustments						
2	Cost Per Diem	37.7377	80.2966	41.8735	8.4800		168.3878
3	Cost Per Diem Inflated	37.7758	85.2257	41.9158			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7758	85.2257	41.9158	8.4800		173.3973
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7758	85.2257	41.9158	8.4800		173.3973
12/13	Medicaid Adjustment Rate		1.0260	0.5046			
14	Prospective Per Diem 11	37.7758	86.2517	42.4204	8.4800		174.9279
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252531-00 - 2010/01

199.36

Hillcrest Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 6/27/1989 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 10,554,382 FRVS Base Asset: 6,840,000 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	6,780,937.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	8,443,506 10.5505
	Interest Rate:	10.6343 %	20% ROE(2):	2,110,876 1.0544
	Chase Rate:	4.7500 %	Insurance Cost(3):	69,194 0.8705
	Amortization Rate:	7.7500 %	Taxes Cost(3):	188,894 2.3763
	Interest Only:	False	Home Office(3):	16,545 0.2081
Yearly Payment:	831,802	Replacement(3&4):	68,055 0.0000	
		Total FRVS PD:	15.0598	

(1) 80% Capital (\$8,443,506) amortized at 7.7500% for 20 years Principal & Interest of \$831,802 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$10.5505

(2) 20% ROE (\$2,110,876) times the ROE factor (0.039380) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$1.0544

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7758	37.7758	0.3358	37.4400
Direct Care	86.2517	86.2517	0.7668	85.4849
Indirect Care	42.4204	42.4204	0.3771	42.0433
Property	8.4800	15.0598	0.1339	14.9259
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3224
Supplemental Rate Add-on				\$7.1400
Totals	174.9279	181.5077	1.6136	199.3565

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252549-00 - 2010/01

211.14

Azalea Court

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5065 Wallis Road West Palm Beach FL 33415 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 7/9/1986 Med # Active Date: 12/1/2001 Previous Med # 209104	09/01/2008-06/30/2009 Days In CR 303 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 36,360 Max Annualized: 43,800 Total Patient: 26,746 Medicare: 935 Medicaid: 21,813	Superior: 0 Standard: 0 Conditional: 181 Total: 181
	Medicaid Utilization 81.55612% Occupancy: 73.55886% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 90.99494% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,313,020	1,833,773	1,484,956	207,878	0	4,839,627
1a	Audit Adjustments						
2	Cost Per Diem	60.1944	84.0679	68.0767	9.5300		221.8690
3	Cost Per Diem Inflated	60.7000	86.4442	68.6485			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	60.7000	86.4442	68.6485	9.5300		225.3227
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.5314		46.6668			
7	Provider Target Rate	42.1375		47.3479			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.1375	86.4442	47.3479	9.5300		185.4596
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.1375	86.4442	47.3479	9.5300		185.4596
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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211.14

Azalea Court

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/9/1986 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 5,191,093 FRVS Base Asset: 3,590,000 Occup Adj Factor: 0.9000 ROE Factor 0.030250	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,786,919.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 10.6343 % Chase Rate: 4.7500 % Amortization Rate: 7.7500 % Interest Only: False Yearly Payment: 409,116	Total Amount	Per Diem		
	80% Capital(1):	4,152,874	10.3784		
	20% ROE(2):	1,038,219	0.7967		
	Insurance Cost(3):	25,291	0.9456		
	Taxes Cost(3):	50,179	1.8761		
	Home Office(3):	11,589	0.4333		
	Replacement(3&4):	160,519	0.0000		
	Total FRVS PD:		14.4301		

(1) 80% Capital (\$4,152,874) amortized at 7.7500% for 20 years Principal & Interest of \$409,116 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3784

(2) 20% ROE (\$1,038,219) times the ROE factor (0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7967

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	27,413
Comparison Date: 1/1/1984	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,289,560

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.1375	42.1375	0.3746	41.7629
Direct Care	86.4442	86.4442	0.7685	85.6757
Indirect Care	47.3479	47.3479	0.4209	46.9270
Property	9.5300	14.4301	0.1283	14.3018
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.3345
Supplemental Rate Add-on				\$7.1400
Totals	185.4596	190.3597	1.6923	211.1419

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252557-00 - 2010/01

196.85

Colonial Lakes Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
15204 West Colonial Drive Winter Garden FL 34787 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1984 Acquired Date: 6/1/1984 Entered Medicaid 6/1/1984 Med # Active Date: 12/1/2001 Previous Med # 207861	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 58,388 Medicare: 7,017 Medicaid: 40,067	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.62198% Occupancy: 88.62781% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.63578% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,310,193	3,156,414	1,763,209	294,492	0	6,524,308
1a	Audit Adjustments						
2	Cost Per Diem	32.7001	78.7784	44.0065	7.3500		162.8350
3	Cost Per Diem Inflated	32.7331	83.6143	44.0509			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.7331	83.6143	44.0509	7.3500		167.7483
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		46.4640			
7	Provider Target Rate	37.1319		47.1421			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.7331	83.6143	44.0509	7.3500		167.7483
12/13	Medicaid Adjustment Rate		1.7517	0.9229			
14	Prospective Per Diem 11	32.7331	85.3660	44.9738	7.3500		170.4229
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252557-00 - 2010/01

196.85

Colonial Lakes Health Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 8,275,888 FRVS Base Asset: 3,287,398 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 5,100,802.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 10.6343 % Chase Rate: 4.7500 % Amortization Rate: 7.7500 % Interest Only: False Yearly Payment: 652,232	Total Amount	Per Diem		
	80% Capital(1):	6,620,710	11.0305		
	20% ROE(2):	1,655,178	1.1023		
	Insurance Cost(3):	51,896	0.8888		
	Taxes Cost(3):	57,833	0.9905		
	Home Office(3):	12,863	0.2203		
	Replacement(3&4):	68,736	0.0000		
	Total FRVS PD:			14.2324	

(1) 80% Capital (\$6,620,710) amortized at 7.7500% for 20 years Principal & Interest of \$652,232 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.0305

(2) 20% ROE (\$1,655,178) times the ROE factor (0.039380) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1023

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.7331	32.7331	0.2910	32.4421
Direct Care	85.3660	85.3660	0.7589	84.6071
Indirect Care	44.9738	44.9738	0.3998	44.5740
Property	7.3500	14.2324	0.1265	14.1059
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9804
Supplemental Rate Add-on				\$7.1400
Totals	170.4229	177.3053	1.5762	196.8495

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 252662-00 - 2010/01

204.87

Pinebrook Pavilion Rehabilitation and Nursing Cen

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1240 Pinebrook Road Venice FL 34292 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1985 Acquired Date: 3/1/1985 Entered Medicaid 3/1/1985 Med # Active Date: 11/1/2001 Previous Med # 212202	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,513 Medicare: 12,908 Medicaid: 20,914	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 50.37940% Occupancy: 94.51958% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.92412% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	917,493	1,796,226	887,760	495,034	0	4,096,513
1a	Audit Adjustments						
2	Cost Per Diem	43.8698	85.8863	42.4481	23.6700		195.8742
3	Cost Per Diem Inflated	44.3158	91.3732	42.8797			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.3158	91.3732	42.8797	23.6700		202.2387
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		47.5783			
7	Provider Target Rate	39.0637		48.2727			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.0637	91.3732	42.8797	13.6500		186.9666
12/13	Medicaid Adjustment Rate		0.0390	0.0183			
14	Prospective Per Diem 11	39.0637	91.4122	42.8980	13.6500		187.0239
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 252662-00 - 2010/01
204.87

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Pinebrook Pavilion Rehabilitation and Nursing Cen

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	None [1]	80% Capital(1):	3,797,210	11.0096
Indexed Asset Value	4,746,512	< 60% of Base:	True	20% ROE(2):	949,302	0.9657
FRVS Base Asset:	3,158,217	Interest Rate:	11.5000 %	Insurance Cost(3):	11,170	0.2691
Occup Adj Factor:	0.9000	Chase Rate:	11.5000 %	Taxes Cost(3):	87,630	2.1109
ROE Factor	0.040100	Amortization Rate:	11.5000 %	Home Office(3):	30,335	0.7307
		Interest Only:	True	Replacement(3&4):	38,096	0.0000
		Yearly Payment:	433,998	Total FRVS PD:		15.0860

(1) 80% Capital (\$3,797,210) amortized at 11.5000% for 20 years Interest of \$433,998 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0096

(2) 20% ROE (\$949,302) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9657

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.0637	39.0637	0.3473	38.7164
Direct Care	91.4122	91.4122	0.8127	90.5995
Indirect Care	42.8980	42.8980	0.3814	42.5166
Property	13.6500	15.0860	0.1341	14.9519
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.9492
Supplemental Rate Add-on				\$7.1400
Totals	187.0239	188.4599	1.6755	204.8736

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252671-00 - 2010/01

212.10

Palms of Sebring

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
725 South Pine Street Sebring FL 33870 County: Highlands[28] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1970 Acquired Date: 12/1/1970 Entered Medicaid 12/1/1970 Med # Active Date: 7/26/2001 Previous Med # 200972	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,873 Medicare: 14,093 Medicaid: 17,740	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 43.40274% Occupancy: 93.06239% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.12152% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	923,615	1,482,106	933,164	179,351	0	3,518,236
1a	Audit Adjustments						
2	Cost Per Diem	52.0640	83.5460	52.6023	10.1100		198.3223
3	Cost Per Diem Inflated	50.5374	87.6954	51.0600			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.5374	87.6954	51.0600	10.1100		199.4028
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.6559		57.0525			
7	Provider Target Rate	46.3222		57.8852			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	87.6954	51.0600	10.1100		195.1333
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	87.6954	51.0600	10.1100		195.1333
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 252671-00 - 2010/01

212.10

Palms of Sebring

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 4,022,365 FRVS Base Asset: 958,753 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,005,713.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,217,892	8.6566
	< 60% of Base:	False	20% ROE(2):	804,473	0.7418
	Interest Rate:	11.0000 %	Insurance Cost(3):	17,484	0.4278
	Chase Rate:	6.7500 %	Taxes Cost(3):	44,943	1.0996
	Amortization Rate:	8.7500 %	Home Office(3):	14,135	0.3458
	Interest Only:	False	Replacement(3&4):	99,787	0.0000
Yearly Payment:	341,242	Total FRVS PD:		11.2716	

(1) 80% Capital (\$3,217,892) amortized at 8.7500% for 20 years Principal & Interest of \$341,242 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6566

(2) 20% ROE (\$804,473) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7418

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 54	Effective PBS Limitation	1,539,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	87.6954	87.6954	0.7797	86.9157
Indirect Care	51.0600	51.0600	0.4539	50.6061
Property	10.1100	11.2716	0.1002	11.1714
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.4111
Supplemental Rate Add-on				\$7.1400
Totals	195.1333	196.2949	1.7451	212.1009

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 252689-00 - 2010/01

209.49

Orchard Ridge Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4927 Voorhees Road New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1983 Acquired Date: 8/1/1983 Entered Medicaid 8/1/1983 Med # Active Date: 9/1/2001 Previous Med # 201669	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,988 Medicare: 11,657 Medicaid: 19,416	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 46.24178% Occupancy: 95.60109% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.26198% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	785,286	1,621,519	983,220	305,414	508	3,695,947
1a	Audit Adjustments						
2	Cost Per Diem	40.4453	83.5146	50.6397	15.7300	0.0262	190.3558
3	Cost Per Diem Inflated	40.8565	88.8500	51.1546			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.8565	88.8500	51.1546	15.7300	0.0262	196.6173
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.3479		62.4011			
7	Provider Target Rate	38.9076		63.3118			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.9076	88.8500	51.1546	13.6500	0.0262	192.5884
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.9076	88.8500	51.1546	13.6500	0.0262	192.5884
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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209.49

Orchard Ridge Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 2,200,000.00			
RS to Start Calcs: 1983/07		Type: Variable [3]	80% Capital(1):	3,712,847	10.7205
Indexed Asset Value 4,641,059		< 60% of Base: False	20% ROE(2):	928,212	0.9442
FRVS Base Asset: 2,095,491		Interest Rate: 10.6500 %	Insurance Cost(3):	12,276	0.2924
Occup Adj Factor: 0.9000		Chase Rate: 7.7500 %	Taxes Cost(3):	103,348	2.4614
ROE Factor 0.040100		Amortization Rate: 9.7500 %	Home Office(3):	32,587	0.7761
		Interest Only: False	Replacement(3&4):	39,594	0.0000
		Yearly Payment: 422,604	Total FRVS PD:		15.1946

(1) 80% Capital (\$3,712,847) amortized at 9.7500% for 20 years Principal & Interest of \$422,604 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7205

(2) 20% ROE (\$928,212) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9442

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.9076	38.9076	0.3459	38.5617
Direct Care	88.8500	88.8500	0.7899	88.0601
Indirect Care	51.1546	51.1546	0.4548	50.6998
Property	13.6500	15.1946	0.1214	13.5286
ROE	0.0262	0.0000	0.0002	0.0260
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.4785
Supplemental Rate Add-on				\$7.1400
Totals	192.5884	194.1068	1.7122	209.4947

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 252956-00 - 2010/01

211.17

Leesburg Health & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
715 East Dixie Avenue Leesburg FL 32748 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1980 Acquired Date: 1/1/1980 Entered Medicaid 4/1/1982 Med # Active Date: 12/31/2001 Previous Med # 211427	03/01/2008-02/28/2009 Days In CR 365 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 29,257 Medicare: 11,351 Medicaid: 11,935	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 40.79366% Occupancy: 66.79680% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 82.63004% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	492,126	1,128,101	608,070	172,938	0	2,401,235
1a	Audit Adjustments						
2	Cost Per Diem	41.2339	94.5204	50.9485	14.4900		201.1928
3	Cost Per Diem Inflated	40.2895	98.5292	49.7816			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.2895	98.5292	49.7816	14.4900		203.0903
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.7261		55.9096			
7	Provider Target Rate	42.3351		56.7256			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.2895	94.6512	49.7816	13.6500		198.3723
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.2895	94.6512	49.7816	13.6500		198.3723
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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211.17

Florida Agency For Health Care Administration
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Leesburg Health & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1989	Mortgage Information	Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 3,200,000.00	Total Amount	Per Diem
RS to Start Calcs: 1980/01	Type: Fixed [2]	80% Capital(1): 2,869,990	6.7735
Indexed Asset Value 3,587,488	< 60% of Base: False	20% ROE(2): 717,498	0.6219
FRVS Base Asset: 2,210,061	Interest Rate: 7.0000 %	Insurance Cost(3): 62,985	2.1528
Occup Adj Factor: 0.9000	Chase Rate: 5.5000 %	Taxes Cost(3): 36,300	1.2407
ROE Factor 0.034170	Amortization Rate: 7.0000 %	Home Office(3): 15,572	0.5322
	Interest Only: False	Replacement(3&4): 121,322	0.0000
	Yearly Payment: 267,012	Total FRVS PD:	11.3211

(1) 80% Capital (\$2,869,990) amortized at 7.0000% for 20 years Principal & Interest of \$267,012 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7735

(2) 20% ROE (\$717,498) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6219

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.2895	40.2895	0.3582	39.9313
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	49.7816	49.7816	0.4426	49.3390
Property	13.6500	11.3211	0.1007	11.2204
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.7251
Supplemental Rate Add-on				\$7.1400
Totals	198.3723	196.0434	1.7430	211.1655

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 253014-00 - 2010/01

219.38

Springwood Care & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4602 Northgate Court Sarasota FL 34234 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/1/1982 Acquired Date: 5/1/1982 Entered Medicaid 5/1/1982 Med # Active Date: 11/1/2001 Previous Med # 212270	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 31,405 Medicare: 2,589 Medicaid: 25,576	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.43926% Occupancy: 71.70091% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 88.69660% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,203,875	2,366,340	1,123,004	598,478	0	5,291,697
1a	Audit Adjustments						
2	Cost Per Diem	47.0705	92.5219	43.9085	23.4000		206.9009
3	Cost Per Diem Inflated	47.4659	95.1371	44.2773			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.4659	95.1371	44.2773	23.4000		210.2803
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.3202		46.0454			
7	Provider Target Rate	42.9379		46.7174			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9379	95.1371	44.2773	13.6500		196.0023
12/13	Medicaid Adjustment Rate		3.3649	1.5661			
14	Prospective Per Diem 11	42.9379	98.5020	45.8434	13.6500		200.9333
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 253014-00 - 2010/01 219.38

Springwood Care & Rehabilitation Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/2005 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 4,189,201 FRVS Base Asset: 2,100,178 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,351,361	8.4384
	< 60% of Base:	True	20% ROE(2):	837,840	0.6621
	Interest Rate:	10.0000 %	Insurance Cost(3):	7,222	0.2300
	Chase Rate:	10.0000 %	Taxes Cost(3):	58,972	1.8778
	Amortization Rate:	10.0000 %	Home Office(3):	29,568	0.9415
	Interest Only:	True	Replacement(3&4):	169,512	0.0000
Yearly Payment:	332,640	Total FRVS PD:		12.1498	

(1) 80% Capital (\$3,351,361) amortized at 10.0000% for 20 years Interest of \$332,640 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4384

(2) 20% ROE (\$837,840) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6621

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

<table border="1"> <tr> <td>Per Bed Standard Determination</td> <td>Used Per Bed Standard:</td> <td align="right">28,500</td> </tr> <tr> <td>Comparison Date: 10/1/1985</td> <td>Current RS PBS:</td> <td align="right">48,357</td> </tr> <tr> <td>Comparison Bed 120</td> <td>Effective PBS Limitation</td> <td align="right">3,420,000</td> </tr> </table>	Per Bed Standard Determination	Used Per Bed Standard:	28,500	Comparison Date: 10/1/1985	Current RS PBS:	48,357	Comparison Bed 120	Effective PBS Limitation	3,420,000
Per Bed Standard Determination	Used Per Bed Standard:	28,500							
Comparison Date: 10/1/1985	Current RS PBS:	48,357							
Comparison Bed 120	Effective PBS Limitation	3,420,000							

Comparison of Reimbursement under Cost vs. FRVS
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Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9379	42.9379	0.3817	42.5562
Direct Care	98.5020	98.5020	0.8757	97.6263
Indirect Care	45.8434	45.8434	0.4076	45.4358
Property	13.6500	12.1498	0.1080	12.0418
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5800
Supplemental Rate Add-on				\$7.1400
Totals	200.9333	199.4331	1.7730	219.3801

*Medicaid Trend Adjustment :



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191.78

Southern Oaks Health Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3855 Old Canoe Creek Road St. Cloud FL 34769 County: Osceola [49] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1986 Acquired Date: 2/1/1986 Entered Medicaid 2/24/1986 Med # Active Date: 7/2/2001 Previous Med # 208868	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,982 Medicare: 4,764 Medicaid: 30,196	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.46139% Occupancy: 88.75683% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.79538% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,020,950	2,303,180	1,192,236	395,266	6,441	4,918,073
1a	Audit Adjustments						
2	Cost Per Diem	33.8108	76.2743	39.4832	13.0900	0.2133	162.8716
3	Cost Per Diem Inflated	34.1546	81.1471	39.8846			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1546	81.1471	39.8846	13.0900	0.2133	168.4896
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.3711		44.2413			
7	Provider Target Rate	37.9165		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1546	81.1471	39.8846	13.0900	0.2133	168.4896
12/13	Medicaid Adjustment Rate		2.5070	1.2322			
14	Prospective Per Diem 11	34.1546	83.6541	41.1168	13.0900	0.2133	172.2288
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 253146-00 - 2010/01

191.78

Southern Oaks Health Care

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 3,475,159.00		
RS to Start Calcs: 1986/01		Type: Variable [3]	80% Capital(1): 4,198,715	9.1571
Indexed Asset Value 5,248,394		< 60% of Base: False	20% ROE(2): 1,049,679	1.0678
FRVS Base Asset: 2,133,058		Interest Rate: 12.1500 %	Insurance Cost(3): 57,277	1.4693
Occup Adj Factor: 0.9000		Chase Rate: 4.0000 %	Taxes Cost(3): 57,088	1.4645
ROE Factor 0.040100		Amortization Rate: 6.0000 %	Home Office(3): 0	0.0000
		Interest Only: False	Replacement(3&4): 48,335	0.0000
		Yearly Payment: 360,971	Total FRVS PD:	13.1587

(1) 80% Capital (\$4,198,715) amortized at 6.0000% for 20 years Principal & Interest of \$360,971 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1571

(2) 20% ROE (\$1,049,679) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0678

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1546	34.1546	0.3037	33.8509
Direct Care	83.6541	83.6541	0.7437	82.9104
Indirect Care	41.1168	41.1168	0.3655	40.7513
Property	13.0900	13.1587	0.1164	12.9736
ROE	0.2133	0.0076	0.0019	0.2114
ROE Adjustment	-0.0076	-0.0076	-0.0001	-0.0075
Quality Assess-Medicaid Share				\$13.9481
Supplemental Rate Add-on				\$7.1400
Totals	172.2212	172.0842	1.5311	191.7782

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 253421-00 - 2010/01

181.79

The Palms At Park Place

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
221 Park Place Blvd. Kissimmee FL 34741 County: Osceola [49] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/28/1993 Acquired Date: 12/28/1993 Entered Medicaid 1/13/1994 Med # Active Date: 8/1/2001 Previous Med # 211192	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,984 Medicare: 7,717 Medicaid: 25,445	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.63796% Occupancy: 91.28767% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.92613% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	841,533	1,774,192	1,007,358	621,621	0	4,244,704
1a	Audit Adjustments						
2	Cost Per Diem	33.0726	69.7265	39.5896	24.4300		166.8187
3	Cost Per Diem Inflated	33.3504	71.6974	39.9221			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.3504	71.6974	39.9221	24.4300		169.3999
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.3504	71.6974	39.9221	13.6500		158.6199
12/13	Medicaid Adjustment Rate		1.1000	0.6125			
14	Prospective Per Diem 11	33.3504	72.7974	40.5346	13.6500		160.3324
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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181.79

The Palms At Park Place

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/13/1994 Year of Phase-In/ Full: RS to Start Calcs: 1993/07 Indexed Asset Value 5,122,337 FRVS Base Asset: 3,930,360 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,898,511.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,097,870	12.9015
	< 60% of Base:	False	20% ROE(2):	1,024,467	0.8095
	Interest Rate:	11.0300 %	Insurance Cost(3):	50,100	1.2530
	Chase Rate:	9.0000 %	Taxes Cost(3):	65,108	1.6284
	Amortization Rate:	11.0300 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	8,622	0.0000
Yearly Payment:	508,577	Total FRVS PD:	16.5924		

(1) 80% Capital (\$4,097,870) amortized at 11.0300% for 20 years Principal & Interest of \$508,577 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9015

(2) 20% ROE (\$1,024,467) times the ROE factor (0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8095

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,753
Comparison Date: 1/1/1993	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,930,360

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.3504	33.3504	0.2965	33.0539
Direct Care	72.7974	72.7974	0.6472	72.1502
Indirect Care	40.5346	40.5346	0.3604	40.1742
Property	13.6500	16.5924	0.1475	16.4449
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8232
Supplemental Rate Add-on				\$7.1400
Totals	160.3324	163.2748	1.4516	181.7864

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 253430-00 - 2010/01

195.56

Sunset Point Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1980 Sunset Point Road Clearwater FL 33765 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1980 Acquired Date: 6/1/1980 Entered Medicaid 5/1/1984 Med # Active Date: 11/1/2001 Previous Med # 201839	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,010 Medicare: 7,207 Medicaid: 24,383 Medicaid Utilization 58.04094% Occupancy: 95.65119% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.32395% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	934,258	2,122,340	822,576	329,171	0	4,208,345
1a	Audit Adjustments						
2	Cost Per Diem	38.3160	87.0418	33.7356	13.5000		172.5934
3	Cost Per Diem Inflated	38.7056	92.6025	34.0786			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7056	92.6025	34.0786	13.5000		178.8867
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.9885		44.2413			
7	Provider Target Rate	37.5283		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.5283	92.6025	34.0786	13.5000		177.7094
12/13	Medicaid Adjustment Rate		0.8377	0.3083			
14	Prospective Per Diem 11	37.5283	93.4402	34.3869	13.5000		178.8554
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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195.56

Sunset Point Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 3,677,433 FRVS Base Asset: 1,921,442 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,365,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 10.6500 % Chase Rate: 7.7500 % Amortization Rate: 9.7500 % Interest Only: False Yearly Payment: 334,858	Total Amount	Per Diem		
	80% Capital(1):	2,941,946	8.4946		
	20% ROE(2):	735,487	0.7482		
	Insurance Cost(3):	10,973	0.2612		
	Taxes Cost(3):	55,097	1.3115		
	Home Office(3):	27,678	0.6588		
	Replacement(3&4):	18,254	0.0000		
	Total FRVS PD:			11.4743	

(1) 80% Capital (\$2,941,946) amortized at 9.7500% for 20 years Principal & Interest of \$334,858 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4946

(2) 20% ROE (\$735,487) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7482

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.5283	37.5283	0.3336	37.1947
Direct Care	93.4402	93.4402	0.8307	92.6095
Indirect Care	34.3869	34.3869	0.3057	34.0812
Property	13.5000	11.4743	0.1020	11.3723
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1640
Supplemental Rate Add-on				\$7.1400
Totals	178.8554	176.8297	1.5720	195.5617

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 253448-00 - 2010/01

204.51

Bay Tree Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2600 Highlands Boulevard, No Palm Harbor FL 34684 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1982 Acquired Date: 9/1/1982 Entered Medicaid 9/1/1982 Med # Active Date: 11/1/2001 Previous Med # 201782	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,506 Medicare: 4,714 Medicaid: 30,234	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.84248% Occupancy: 94.50364% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.90440% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,375,265	2,669,266	1,077,034	419,043	0	5,540,608
1a	Audit Adjustments						
2	Cost Per Diem	45.4874	88.2869	35.6233	13.8600		183.2576
3	Cost Per Diem Inflated	45.9499	93.9272	35.9855			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.9499	93.9272	35.9855	13.8600		189.7226
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.1475		45.1287			
7	Provider Target Rate	39.7189		45.7874			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.7189	93.9272	35.9855	13.6500		183.2816
12/13	Medicaid Adjustment Rate		2.4137	0.9247			
14	Prospective Per Diem 11	39.7189	96.3409	36.9102	13.6500		186.6200
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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204.51

Bay Tree Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2007	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,650,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/07	Type:	Variable [3]	80% Capital(1):	3,048,254	8.8016
Indexed Asset Value	3,810,317	< 60% of Base:	False	20% ROE(2):	762,063	0.7752
FRVS Base Asset:	1,845,021	Interest Rate:	10.6500 %	Insurance Cost(3):	10,713	0.2581
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	61,605	1.4842
ROE Factor	0.040100	Amortization Rate:	9.7500 %	Home Office(3):	26,406	0.6362
		Interest Only:	False	Replacement(3&4):	37,634	0.0000
		Yearly Payment:	346,958	Total FRVS PD:		11.9553

(1) 80% Capital (\$3,048,254) amortized at 9.7500% for 20 years Principal & Interest of \$346,958 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8016

(2) 20% ROE (\$762,063) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7752

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.7189	39.7189	0.3531	39.3658
Direct Care	96.3409	96.3409	0.8565	95.4844
Indirect Care	36.9102	36.9102	0.3282	36.5820
Property	13.6500	11.9553	0.1063	11.8490
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0853
Supplemental Rate Add-on				\$7.1400
Totals	186.6200	184.9253	1.6441	204.5065

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 253456-00 - 2010/01

188.91

Surrey Place Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4100 S.W. 33rd Avenue Ocala FL 32674 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/4/1988 Acquired Date: 3/4/1988 Entered Medicaid 3/4/1988 Med # Active Date: 12/7/2001 Previous Med # 204188	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,571 Medicare: 5,631 Medicaid: 24,117	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 59.44394% Occupancy: 92.62785% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.58398% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	920,726	1,835,149	866,900	716,034	0	4,338,809
1a	Audit Adjustments						
2	Cost Per Diem	38.1775	76.0936	35.9456	29.6900		179.9067
3	Cost Per Diem Inflated	37.3031	79.3209	35.1223			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3031	79.3209	35.1223	29.6900		181.4363
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.8607		49.3880			
7	Provider Target Rate	38.4133		50.1088			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.3031	79.3209	35.1223	13.6500		165.3963
12/13	Medicaid Adjustment Rate		0.8427	0.3732			
14	Prospective Per Diem 11	37.3031	80.1636	35.4955	13.6500		166.6122
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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188.91

Surrey Place Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/4/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,020,000.00		Total Amount	Per Diem
RS to Start Calcs:	1988/01	Type:	Variable [3]	80% Capital(1):	4,375,518	12.4719
Indexed Asset Value	5,469,397	< 60% of Base:	False	20% ROE(2):	1,093,879	0.9482
FRVS Base Asset:	1,765,380	Interest Rate:	10.1800 %	Insurance Cost(3):	68,171	1.6803
Occup Adj Factor:	0.9000	Chase Rate:	7.5645 %	Taxes Cost(3):	62,149	1.5319
ROE Factor	0.034170	Amortization Rate:	9.5645 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	353,657	0.0000
		Yearly Payment:	491,641	Total FRVS PD:		16.6323

(1) 80% Capital (\$4,375,518) amortized at 9.5645% for 20 years Principal & Interest of \$491,641 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4719

(2) 20% ROE (\$1,093,879) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9482

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,765,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3031	37.3031	0.3316	36.9715
Direct Care	80.1636	80.1636	0.7127	79.4509
Indirect Care	35.4955	35.4955	0.3156	35.1799
Property	13.6500	16.6323	0.1479	16.4844
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6846
Supplemental Rate Add-on				\$7.1400
Totals	166.6122	169.5945	1.5078	188.9113

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 253464-00 - 2010/01

207.86

West Bay Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3865 Tampa Road Oldsmar FL 34677 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1982 Acquired Date: 9/1/1982 Entered Medicaid 9/1/1982 Med # Active Date: 11/1/2001 Previous Med # 201693	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,816 Medicare: 7,525 Medicaid: 25,981	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.13172% Occupancy: 95.20947% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.77754% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	999,860	2,361,855	1,045,743	381,661	0	4,789,119
1a	Audit Adjustments						
2	Cost Per Diem	38.4843	90.9070	40.2503	14.6900		184.3316
3	Cost Per Diem Inflated	38.8756	96.7147	40.6595			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8756	96.7147	40.6595	14.6900		190.9398
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		47.2748			
7	Provider Target Rate	37.1319		47.9648			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	95.9170	40.6595	13.6500		187.3584
12/13	Medicaid Adjustment Rate		1.3091	0.5549			
14	Prospective Per Diem 11	37.1319	97.2261	41.2144	13.6500		189.2224
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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207.86

West Bay Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 4,524,154 FRVS Base Asset: 2,238,198 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,100,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 3,619,323	10.4505			
	< 60% of Base: False		20% ROE(2): 904,831	0.9204			
	Interest Rate: 10.6500 %		Insurance Cost(3): 0	0.0000			
	Chase Rate: 7.7500 %		Taxes Cost(3): 72,480	1.7333			
	Amortization Rate: 9.7500 %		Home Office(3): 29,247	0.6994			
Interest Only: False		Replacement(3&4): 53,626	0.0000				
Yearly Payment: 411,959		Total FRVS PD:	13.8036				

(1) 80% Capital (\$3,619,323) amortized at 9.7500% for 20 years Principal & Interest of \$411,959 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4505

(2) 20% ROE (\$904,831) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9204

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	97.2261	97.2261	0.8644	96.3617
Indirect Care	41.2144	41.2144	0.3664	40.8480
Property	13.6500	13.8036	0.1227	13.6809
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0305
Supplemental Rate Add-on				\$7.1400
Totals	189.2224	189.3760	1.6836	207.8629

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 253472-00 - 2010/01

218.24

WUESTHOFF PROGRESSIVE CARE CTR

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
110 LONGWOOD AVE Rockledge FL 32955 County: Brevard [5] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/30/1995 Acquired Date: 5/30/1995 Entered Medicaid 5/30/1995 Med # Active Date: 1/1/2002 Previous Med # 211826	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 114 Maximum: 41,724 Max Annualized: 41,610 Total Patient: 39,782 Medicare: 16,541 Medicaid: 11,499	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 28.90503% Occupancy: 95.34560% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.94593% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	559,535	1,201,594	568,250	181,914	0	2,511,293
1a	Audit Adjustments						
2	Cost Per Diem	48.6594	104.4955	49.4173	15.8200		218.3922
3	Cost Per Diem Inflated	48.2670	110.6495	49.0188			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.2670	110.6495	49.0188	15.8200		223.7553
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.8787		56.1238			
7	Provider Target Rate	51.6213		56.9429			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	49.0188	13.6500		204.8537
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	95.9170	49.0188	13.6500		204.8537
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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218.24

WUESTHOFF PROGRESSIVE CARE CTR

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/30/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 4,637,250 FRVS Base Asset: 3,917,154 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,595,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,709,800	7.7080
	< 60% of Base:	False	20% ROE(2):	927,450	0.9597
	Interest Rate:	4.7900 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	9.0000 %	Taxes Cost(3):	41,704	1.0483
	Amortization Rate:	4.7900 %	Home Office(3):	107,510	2.7025
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	288,657	Total FRVS PD:		12.4185	

(1) 80% Capital (\$3,709,800) amortized at 4.7900% for 20 years Principal & Interest of \$288,657 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$7.7080

(2) 20% ROE (\$927,450) times the ROE factor (0.038750) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.9597

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 114	Effective PBS Limitation	3,917,154

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	49.0188	49.0188	0.4358	48.5830
Property	13.6500	12.4185	0.1104	12.3081
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.2831
Supplemental Rate Add-on				\$7.1400
Totals	204.8537	203.6222	1.8103	218.2350

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 253481-00 - 2010/01

234.53

Forum at Deer Creek

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3001 Deer Creek Blvd Deerfield Beach FL 33442 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/30/1990 Acquired Date: 3/30/1990 Entered Medicaid 6/4/1990 Med # Active Date: 1/11/2002 Previous Med # 211460	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,658 Medicare: 7,858 Medicaid: 8,489	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 41.09304% Occupancy: 94.07104% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.36925% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	417,739	668,160	665,319	92,445	0	1,843,663
1a	Audit Adjustments						
2	Cost Per Diem	49.2094	78.7089	78.3742	10.8900		217.1825
3	Cost Per Diem Inflated	50.1645	83.9345	79.8953			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.1645	83.9345	79.8953	10.8900		224.8843
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	82.0761		71.4096			
7	Provider Target Rate	83.2740		72.4518			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	50.1645	83.9345	67.4461	10.8900		212.4351
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	50.1645	83.9345	67.4461	10.8900		212.4351
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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234.53

Forum at Deer Creek

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/4/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 2,569,937 FRVS Base Asset: 1,801,380 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,731,844.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 12.0000 % Chase Rate: 11.5000 % Amortization Rate: 12.0000 % Interest Only: False Yearly Payment: 271,653	Total Amount	Per Diem		
	80% Capital(1):	2,055,950	13.7825		
	20% ROE(2):	513,987	1.0702		
	Insurance Cost(3):	11,121	0.5383		
	Taxes Cost(3):	45,027	2.1796		
	Home Office(3):	7,863	0.3806		
	Replacement(3&4):	6,554,769	0.0000		
	Total FRVS PD:		17.9512		

(1) 80% Capital (\$2,055,950) amortized at 12.0000% for 20 years Principal & Interest of \$271,653 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.7825

(2) 20% ROE (\$513,987) times the ROE factor (0.041040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0702

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,801,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	50.1645	50.1645	0.4460	49.7185
Direct Care	83.9345	83.9345	0.7462	83.1883
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	10.8900	17.9512	0.1596	17.7916
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.8457
Supplemental Rate Add-on				\$7.1400
Totals	212.4351	219.4963	1.9514	234.5306

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 253707-00 - 2010/01

218.61

Eden Springs Nursing and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4679 Crawfordville Highway Crawfordville FL 32326 County: Wakulla[65] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1974 Acquired Date: 6/1/1974 Entered Medicaid 6/1/1974 Med # Active Date: 8/1/2001 Previous Med # 221392	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,167 Medicare: 5,192 Medicaid: 28,394	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.39411% Occupancy: 86.90118% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.49989% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,297,687	2,580,319	1,404,473	492,920	0	5,775,399
1a	Audit Adjustments						
2	Cost Per Diem	45.7029	90.8755	49.4637	17.3600		203.4021
3	Cost Per Diem Inflated	46.1676	96.6812	49.9666			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1676	96.6812	49.9666	17.3600		210.1754
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.8236		58.5757			
7	Provider Target Rate	39.3902		59.4306			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.3902	94.6512	49.9666	13.6500		197.6580
12/13	Medicaid Adjustment Rate		2.5975	1.3713			
14	Prospective Per Diem 11	39.3902	97.2487	51.3379	13.6500		201.6268
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 253707-00 - 2010/01

218.61

Eden Springs Nursing and Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1974/01 Indexed Asset Value 3,866,411 FRVS Base Asset: 1,939,160 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,300,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,093,129	8.9312
	< 60% of Base:	False	20% ROE(2):	773,282	0.7866
	Interest Rate:	10.5000 %	Insurance Cost(3):	22,070	0.5782
	Chase Rate:	6.7500 %	Taxes Cost(3):	28,756	0.7534
	Amortization Rate:	9.7500 %	Home Office(3):	18,635	0.4882
	Interest Only:	False	Replacement(3&4):	14,353	0.0000
Yearly Payment:	352,066	Total FRVS PD:		11.5376	

(1) 80% Capital (\$3,093,129) amortized at 9.7500% for 20 years Principal & Interest of \$352,066 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9312

(2) 20% ROE (\$773,282) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7866

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.3902	39.3902	0.3502	39.0400
Direct Care	97.2487	97.2487	0.8646	96.3841
Indirect Care	51.3379	51.3379	0.4564	50.8815
Property	13.6500	11.5376	0.1026	11.4350
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7284
Supplemental Rate Add-on				\$7.1400
Totals	201.6268	199.5144	1.7738	218.6090

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 253723-00 - 2010/01

221.87

Jackson Plaza Nursing & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1861 NW 8th Ave Miami FL 33136 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/7/2000 Acquired Date: 11/6/2000 Entered Medicaid 12/7/2000 Med # Active Date: 1/1/2002 Previous Med # 228460	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,174 Medicare: 8,877 Medicaid: 29,667	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 72.05275% Occupancy: 94.00457% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.28703% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,332,170	2,577,264	1,575,326	987,318	0	6,472,078
1a	Audit Adjustments						
2	Cost Per Diem	44.9041	86.8731	53.1003	33.2800		218.1575
3	Cost Per Diem Inflated	43.8756	90.5576	51.8841			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.8756	90.5576	51.8841	33.2800		219.5973
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.1328		54.9093			
7	Provider Target Rate	42.7477		55.7107			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.7477	90.5576	51.8841	13.6500		198.8394
12/13	Medicaid Adjustment Rate		2.2467	1.2872			
14	Prospective Per Diem 11	42.7477	92.8043	53.1713	13.6500		202.3733
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 253723-00 - 2010/01
221.87

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Jackson Plaza Nursing & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/26/2002	Mortgage Information	Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 2,100,000.00	Total Amount	Per Diem
RS to Start Calcs: 2000/07	Type: Fixed [2]	80% Capital(1): 4,223,227	13.0519
Indexed Asset Value 5,279,034	< 60% of Base: False	20% ROE(2): 1,055,807	0.9152
FRVS Base Asset: 0	Interest Rate: 11.0000 %	Insurance Cost(3): 41,381	1.0050
Occup Adj Factor: 0.9000	Chase Rate: 7.7500 %	Taxes Cost(3): 0	0.0000
ROE Factor 0.034170	Amortization Rate: 10.7500 %	Home Office(3): 15,710	0.3816
	Interest Only: False	Replacement(3&4): 21,408	0.0000
	Yearly Payment: 514,505	Total FRVS PD: 15.3537	

(1) 80% Capital (\$4,223,227) amortized at 10.7500% for 20 years Principal & Interest of \$514,505 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.0519

(2) 20% ROE (\$1,055,807) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9152

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 39,849
Comparison Date: 1/1/2000	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 4,781,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.7477	42.7477	0.3800	42.3677
Direct Care	92.8043	92.8043	0.8251	91.9792
Indirect Care	53.1713	53.1713	0.4727	52.6986
Property	13.6500	15.3537	0.1365	15.2172
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4642
Supplemental Rate Add-on				\$7.1400
Totals	202.3733	204.0770	1.8143	221.8669

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254134-00 - 2010/01 206.78

The Park Summit at Coral Springs

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8500 Royal Palm Blvd. Coral Springs FL 33065 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 6/1/1986 Acquired Date: 6/1/1986 Entered Medicaid 6/1/1986 Med # Active Date: 1/11/2002 Previous Med # 229636	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 35 Maximum: 12,810 Max Annualized: 12,775 Total Patient: 12,479 Medicare: 5,027 Medicaid: 4,080	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 32.69493% Occupancy: 97.41608% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.50719% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	156,760	318,718	347,255	17,626	0	840,359
1a	Audit Adjustments						
2	Cost Per Diem	38.4216	78.1172	85.1115	4.3201		205.9704
3	Cost Per Diem Inflated	39.1673	83.3035	86.7634			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1673	83.3035	86.7634	4.3201		213.5543
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	107.7498		94.2464			
7	Provider Target Rate	109.3224		95.6219			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1673	83.3035	67.4461	4.3201		194.2370
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.1673	83.3035	67.4461	4.3201		194.2370
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254134-00 - 2010/01

206.78

The Park Summit at Coral Springs

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 6/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 1,288,049 FRVS Base Asset: 997,500 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,030,439	8.4466
	< 60% of Base:	True	20% ROE(2):	257,610	0.9195
	Interest Rate:	9.5000 %	Insurance Cost(3):	1,197	0.0959
	Chase Rate:	9.5000 %	Taxes Cost(3):	23,925	1.9172
	Amortization Rate:	9.5000 %	Home Office(3):	1,662	0.1332
	Interest Only:	True	Replacement(3&4):	2,069,057	0.0000
Yearly Payment:	97,115	Total FRVS PD:	11.5124		

(1) 80% Capital (\$1,030,439) amortized at 9.5000% for 20 years Interest of \$97,115 divided by annual available days (12,775) divided by Occup. Adj. (0.9000) = \$8.4466

(2) 20% ROE (\$257,610) times the ROE factor (0.041040) divided by annual available days (12,775) divided by Occup. Adj. (0.9000) = \$0.9195

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 35	Effective PBS Limitation	997,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1673	39.1673	0.3482	38.8191
Direct Care	83.3035	83.3035	0.7406	82.5629
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	4.3201	11.5124	0.1024	11.4100
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	194.2370	201.4293	1.7908	206.7785

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254177-00 - 2010/01

199.01

Manor Pines Convalescent Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1701 NE 26th Street Ft. Lauderdale FL 33305 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1966 Acquired Date: 2/1/1968 Entered Medicaid 3/6/2002 Med # Active Date: 3/6/2002 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 206 Maximum: 75,396 Max Annualized: 75,190 Total Patient: 51,174 Medicare: 11,465 Medicaid: 19,075	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.27479% Occupancy: 67.87363% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 83.96211% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	780,940	1,518,067	810,903	287,270	0	3,397,180
1a	Audit Adjustments						
2	Cost Per Diem	40.9405	79.5841	42.5113	15.0600		178.0959
3	Cost Per Diem Inflated	41.7351	84.8678	43.3364			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.7351	84.8678	43.3364	15.0600		184.9993
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.1538		46.0087			
7	Provider Target Rate	48.8566		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.7351	84.8678	43.3364	13.6500		183.5893
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	41.7351	84.8678	43.3364	13.6500		183.5893
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 254177-00 - 2010/01
199.01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Manor Pines Convalescent Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/6/2002	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	375,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	1,734,797	2.1595
Indexed Asset Value	2,168,496	< 60% of Base:	True	20% ROE(2):	433,699	0.2630
FRVS Base Asset:	2,168,496	Interest Rate:	9.5700 %	Insurance Cost(3):	133,727	2.6132
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	221,232	4.3231
ROE Factor	0.041040	Amortization Rate:	8.5000 %	Home Office(3):	94,694	1.8504
		Interest Only:	True	Replacement(3&4):	15,900	0.0000
		Yearly Payment:	146,133	Total FRVS PD:		11.2092

- (1) 80% Capital (\$1,734,797) amortized at 8.5000% for 20 years Interest of \$146,133 divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$2.1595
- (2) 20% ROE (\$433,699) times the ROE factor (0.041040) divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$0.2630
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 206	Effective PBS Limitation	2,113,766

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.7351	41.7351	0.3710	41.3641
Direct Care	84.8678	84.8678	0.7545	84.1133
Indirect Care	43.3364	43.3364	0.3853	42.9511
Property	13.6500	11.2092	0.0997	11.1095
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3300
Supplemental Rate Add-on				\$7.1400
Totals	183.5893	181.1485	1.6105	199.0080

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254291-00 - 2010/01

243.92

Arch Plaza Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
12505 NE 16th Avenue North Miami FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 11/23/1998 Acquired Date: 10/1/1978 Entered Medicaid 5/1/1971 Med # Active Date: 1/1/2002 Previous Med # 213845	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 98 Maximum: 35,770 Max Annualized: 35,770 Total Patient: 29,904 Medicare: 6,541 Medicaid: 20,513	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.59617% Occupancy: 83.60078% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.41717% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,183,730	2,039,487	1,385,235	266,669	0	4,875,121
1a	Audit Adjustments						
2	Cost Per Diem	57.7063	99.4241	67.5296	13.0000		237.6600
3	Cost Per Diem Inflated	58.1910	102.2344	68.0968			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	58.1910	102.2344	68.0968	13.0000		241.5222
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.6916	102.2014	55.6694	13.0000		219.5624
12/13	Medicaid Adjustment Rate		2.1381	1.1646			
14	Prospective Per Diem 11	48.6916	104.3395	56.8340	13.0000		222.8651
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254291-00 - 2010/01

243.92

Arch Plaza Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	5/1/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,800,000.00		Total Amount	Per Diem
RS to Start Calcs:	1978/07	Type:	Fixed [2]	80% Capital(1):	3,513,562	13.2963
Indexed Asset Value	4,391,953	< 60% of Base:	False	20% ROE(2):	878,391	0.8499
FRVS Base Asset:	1,103,440	Interest Rate:	11.0000 %	Insurance Cost(3):	16,987	0.5681
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	40,837	1.3656
ROE Factor	0.031150	Amortization Rate:	10.7500 %	Home Office(3):	12,980	0.4341
		Interest Only:	False	Replacement(3&4):	78,731	0.0000
		Yearly Payment:	428,048	Total FRVS PD:		16.5140

(1) 80% Capital (\$3,513,562) amortized at 10.7500% for 20 years Principal & Interest of \$428,048 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$13.2963

(2) 20% ROE (\$878,391) times the ROE factor (0.031150) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.8499

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 118	Effective PBS Limitation	3,363,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.6916	48.6916	0.4329	48.2587
Direct Care	104.3395	104.3395	0.9276	103.4119
Indirect Care	56.8340	56.8340	0.5053	56.3287
Property	13.0000	16.5140	0.1468	16.3672
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4143
Supplemental Rate Add-on				\$7.1400
Totals	222.8651	226.3791	2.0126	243.9208

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254762-00 - 2010/01
205.30

Wrights Healthcare & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11300 110th Ave. North Seminole FL 33778 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1962 Acquired Date: 4/1/2002 Entered Medicaid 5/21/2002 Med # Active Date: 5/21/2002 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 18,420 Medicare: 3,701 Medicaid: 4,275	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 23.20847% Occupancy: 83.87978% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.76230% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	190,595	315,645	231,373	94,093	0	831,706
1a	Audit Adjustments						
2	Cost Per Diem	44.5836	73.8351	54.1223	22.0101		194.5511
3	Cost Per Diem Inflated	43.2764	77.5022	52.5354			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.2764	77.5022	52.5354	22.0101		195.3241
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.3628		50.6391			
7	Provider Target Rate	45.0103		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.2764	77.5022	51.3782	13.6500		185.8068
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.2764	77.5022	51.3782	13.6500		185.8068
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254762-00 - 2010/01

205.30

Wrights Healthcare & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/21/2002	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	2002/01	Type:	Fixed [2]	80% Capital(1):	2,021,315	10.1029
Indexed Asset Value	2,526,644	< 60% of Base:	False	20% ROE(2):	505,329	0.9319
FRVS Base Asset:	2,472,420	Interest Rate:	9.5000 %	Insurance Cost(3):	50,226	2.7267
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	17,905	0.9720
ROE Factor	0.036350	Amortization Rate:	7.7500 %	Home Office(3):	4,304	0.2337
		Interest Only:	False	Replacement(3&4):	154,580	0.0000
		Yearly Payment:	199,128	Total FRVS PD:		14.9672

(1) 80% Capital (\$2,021,315) amortized at 7.7500% for 20 years Principal & Interest of \$199,128 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.1029

(2) 20% ROE (\$505,329) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9319

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	41,207
Comparison Date: 7/1/2001	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,472,420

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.2764	43.2764	0.3847	42.8917
Direct Care	77.5022	77.5022	0.6890	76.8132
Indirect Care	51.3782	51.3782	0.4568	50.9214
Property	13.6500	14.9672	0.1331	14.8341
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6973
Supplemental Rate Add-on				\$7.1400
Totals	185.8068	187.1240	1.6636	205.2977

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 254878-00 - 2010/01

183.43

EdgeWood Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1771 Edgewood Avenue West Jacksonville FL 32208 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1988 Acquired Date: 1/1/1988 Entered Medicaid 2/12/1988 Med # Active Date: 5/16/2002 Previous Med # 212521	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,704 Medicare: 2,481 Medicaid: 16,683	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.57863% Occupancy: 94.28051% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.62837% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	631,582	1,069,439	692,736	297,124	0	2,690,881
1a	Audit Adjustments						
2	Cost Per Diem	37.8578	64.1035	41.5235	17.8100		161.2948
3	Cost Per Diem Inflated	36.7478	67.2873	40.3060			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.7478	67.2873	40.3060	17.8100		162.1511
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.7478	67.2873	40.3060	13.6500		157.9911
12/13	Medicaid Adjustment Rate		2.3147	1.3866			
14	Prospective Per Diem 11	36.7478	69.6020	41.6926	13.6500		161.6924
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 254878-00 - 2010/01
183.43

EdgeWood Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 2,737,551 FRVS Base Asset: 1,765,380 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,353,489.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,190,041	11.9966
	< 60% of Base:	False	20% ROE(2):	547,510	1.0097
	Interest Rate:	9.7500 %	Insurance Cost(3):	16,396	0.7919
	Chase Rate:	6.0000 %	Taxes Cost(3):	37,382	1.8055
	Amortization Rate:	9.0000 %	Home Office(3):	2,267	0.1095
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	236,452	Total FRVS PD:	15.7132		

(1) 80% Capital (\$2,190,041) amortized at 9.0000% for 20 years Principal & Interest of \$236,452 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.9966

(2) 20% ROE (\$547,510) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0097

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,765,380

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	36.7478	36.7478	0.3267	36.4211	
Direct Care	69.6020	69.6020	0.6188	68.9832	
Indirect Care	41.6926	41.6926	0.3707	41.3219	
Property	13.6500	15.7132	0.1397	15.5735	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.9859	
Supplemental Rate Add-on				\$7.1400	
Totals	161.6924	163.7556	1.4559	183.4256	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 255572-00 - 2010/01

170.04

Woodlands Care Center of Alachua County

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7207 SW 24th Avenue Gainesville Fl 32607 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/6/2002 Acquired Date: 5/6/2002 Entered Medicaid 6/27/2002 Med # Active Date: 6/27/2002 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,908 Medicare: 12,363 Medicaid: 24,275	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.57453% Occupancy: 97.69581% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.85322% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	811,055	1,692,413	786,541	700,577	0	3,990,586
1a	Audit Adjustments						
2	Cost Per Diem	33.4111	69.7184	32.4013	28.8600		164.3908
3	Cost Per Diem Inflated	32.4315	73.1810	31.4513			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.4315	73.1810	31.4513	28.8600		165.9238
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.4315	73.1810	31.4513	13.6500		150.7138
12/13	Medicaid Adjustment Rate		0.5413	0.2326			
14	Prospective Per Diem 11	32.4315	73.7223	31.6839	13.6500		151.4877
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 255572-00 - 2010/01

Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

170.04

Woodlands Care Center of Alachua County

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	6/27/2002	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,800,000.00		Total Amount	Per Diem
RS to Start Calcs:	2002/01	Type:	Variable [3]	80% Capital(1):	4,247,691	10.2200
Indexed Asset Value	5,309,614	< 60% of Base:	False	20% ROE(2):	1,061,923	0.9792
FRVS Base Asset:	4,944,840	Interest Rate:	8.1900 %	Insurance Cost(3):	45,030	1.0495
Occup Adj Factor:	0.9000	Chase Rate:	5.2500 %	Taxes Cost(3):	103,252	2.4064
ROE Factor	0.036350	Amortization Rate:	7.2500 %	Home Office(3):	19,684	0.4587
		Interest Only:	False	Replacement(3&4):	27,448	0.0000
		Yearly Payment:	402,873	Total FRVS PD:		15.1138

(1) 80% Capital (\$4,247,691) amortized at 7.2500% for 20 years Principal & Interest of \$402,873 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2200

(2) 20% ROE (\$1,061,923) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9792

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	41,207
Comparison Date: 7/1/2001	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,944,840

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.4315	32.4315	0.2883	32.1432
Direct Care	73.7223	73.7223	0.6554	73.0669
Indirect Care	31.6839	31.6839	0.2817	31.4022
Property	13.6500	15.1138	0.1344	14.9794
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.3116
Supplemental Rate Add-on				\$7.1400
Totals	151.4877	152.9515	1.3598	170.0433

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 256269-00 - 2010/01

194.78

Diamond Ridge Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2730 W. Marc Knighton Cour Lecanto FL 34461 County: Citrus[9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1989 Acquired Date: 3/1/1989 Entered Medicaid 6/23/1989 Med # Active Date: 6/1/2002 Previous Med # 211893	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,070 Medicare: 9,768 Medicaid: 17,578	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.99104% Occupancy: 88.95720% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.04325% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	573,873	1,394,795	957,851	295,310	0	3,221,829
1a	Audit Adjustments						
2	Cost Per Diem	32.6472	79.3489	54.4915	16.8000		183.2876
3	Cost Per Diem Inflated	31.6900	83.2898	52.8938			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.6900	83.2898	52.8938	16.8000		184.6736
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		49.2715			
7	Provider Target Rate	35.2002		49.9906			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.6900	83.2898	49.9906	13.6500		178.6204
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	31.6900	83.2898	49.9906	13.6500		178.6204
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 256269-00 - 2010/01
194.78

Diamond Ridge Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/23/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 4,937,385 FRVS Base Asset: 1,778,760 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,949,908	8.4405
	< 60% of Base:	True	20% ROE(2):	987,477	0.9106
	Interest Rate:	8.5000 %	Insurance Cost(3):	53,201	1.3617
	Chase Rate:	8.5000 %	Taxes Cost(3):	57,257	1.4655
	Amortization Rate:	8.5000 %	Home Office(3):	5,860	0.1500
	Interest Only:	True	Replacement(3&4):	38,865	0.0000
Yearly Payment:	332,726	Total FRVS PD:		12.3283	

- (1) 80% Capital (\$3,949,908) amortized at 8.5000% for 20 years Interest of \$332,726 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4405
- (2) 20% ROE (\$987,477) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9106
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,778,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.6900	31.6900	0.2817	31.4083
Direct Care	83.2898	83.2898	0.7405	82.5493
Indirect Care	49.9906	49.9906	0.4444	49.5462
Property	13.6500	12.3283	0.1096	12.2187
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9173
Supplemental Rate Add-on				\$7.1400
Totals	178.6204	177.2987	1.5762	194.7798

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 256277-00 - 2010/01

221.78

Surrey Place Convalescent Center of Bradenton

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5525 21st Avenue West Bradenton FL 34209 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/8/1989 Acquired Date: 2/8/1989 Entered Medicaid 2/8/1989 Med # Active Date: 6/1/2002 Previous Med # 212938	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,825 Medicare: 7,001 Medicaid: 6,113	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 30.83480% Occupancy: 90.27778% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.67686% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	217,546	591,266	387,969	120,426	0	1,317,207
1a	Audit Adjustments						
2	Cost Per Diem	35.5874	96.7227	63.4662	19.7000		215.4763
3	Cost Per Diem Inflated	34.5440	101.5265	61.6053			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.5440	101.5265	61.6053	19.7000		217.3758
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		61.7213			
7	Provider Target Rate	44.3079		62.6221			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.5440	97.2745	61.6053	13.6500		207.0738
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.5440	97.2745	61.6053	13.6500		207.0738
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 256277-00 - 2010/01

221.78

Surrey Place Convalescent Center of Bradenton

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/8/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 2,494,918 FRVS Base Asset: 1,778,760 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,995,934	8.5302
	< 60% of Base:	True	20% ROE(2):	498,984	0.9202
	Interest Rate:	8.5000 %	Insurance Cost(3):	31,224	1.5750
	Chase Rate:	8.5000 %	Taxes Cost(3):	31,730	1.6005
	Amortization Rate:	8.5000 %	Home Office(3):	2,951	0.1489
	Interest Only:	True	Replacement(3&4):	41,650	0.0000
Yearly Payment:	168,131	Total FRVS PD:	12.7748		

(1) 80% Capital (\$1,995,934) amortized at 8.5000% for 20 years Interest of \$168,131 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.5302

(2) 20% ROE (\$498,984) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9202

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,778,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.5440	34.5440	0.3071	34.2369
Direct Care	97.2745	97.2745	0.8648	96.4097
Indirect Care	61.6053	61.6053	0.5477	61.0576
Property	13.6500	12.7748	0.1136	12.6612
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.2786
Supplemental Rate Add-on				\$7.1400
Totals	207.0738	206.1986	1.8332	221.7840

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 256757-00 - 2010/01 175.73

Lakeside Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1141 Armsdale Road Jacksonville FL 32218 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/10/1997 Acquired Date: 12/10/1997 Entered Medicaid 1/21/1998 Med # Active Date: 9/23/2002 Previous Med # 213420	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 122 Maximum: 44,652 Max Annualized: 44,530 Total Patient: 38,198 Medicare: 10,613 Medicaid: 23,351	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.13147% Occupancy: 85.54600% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.82347% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	698,944	1,717,907	883,105	501,813	0	3,801,769
1a	Audit Adjustments						
2	Cost Per Diem	29.9321	73.5689	37.8187	21.4900		162.8097
3	Cost Per Diem Inflated	29.0545	77.2228	36.7098			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.0545	77.2228	36.7098	21.4900		164.4771
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	35.0414		42.4739			
7	Provider Target Rate	35.5528		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.0545	77.2228	36.7098	13.6500		156.6371
12/13	Medicaid Adjustment Rate		0.9671	0.4597			
14	Prospective Per Diem 11	29.0545	78.1899	37.1695	13.6500		158.0639
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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175.73

Lakeside Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/21/1998 Year of Phase-In/ Full: RS to Start Calcs: 1997/07 Indexed Asset Value 5,899,507 FRVS Base Asset: 2,222,460 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,719,606	9.9200
	< 60% of Base:	True	20% ROE(2):	1,179,901	1.0702
	Interest Rate:	8.5000 %	Insurance Cost(3):	39,072	1.0229
	Chase Rate:	8.5000 %	Taxes Cost(3):	61,359	1.6063
	Amortization Rate:	8.5000 %	Home Office(3):	18,800	0.4922
	Interest Only:	True	Replacement(3&4):	28,153	0.0000
Yearly Payment:	397,563	Total FRVS PD:	14.1116		

- (1) 80% Capital (\$4,719,606) amortized at 8.5000% for 20 years Interest of \$397,563 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$9.9200
- (2) 20% ROE (\$1,179,901) times the ROE factor (0.036350) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$1.0702
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,222,460

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	29.0545	29.0545	0.2583	28.7962	
Direct Care	78.1899	78.1899	0.6951	77.4948	
Indirect Care	37.1695	37.1695	0.3305	36.8390	
Property	13.6500	14.1116	0.1255	13.9861	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.4751	
Supplemental Rate Add-on				\$7.1400	
Totals	158.0639	158.5255	1.4094	175.7312	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 256846-00 - 2010/01

206.40

Lakeside Pavilion Rehabilitation and Nursing Cen

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2900 Twelfth Street Naples FL 33940 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/1/1982 Acquired Date: 5/1/1982 Entered Medicaid 5/1/1982 Med # Active Date: 11/1/2001 Previous Med # 212245	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,658 Medicare: 7,111 Medicaid: 24,256	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.74510% Occupancy: 88.01913% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.88282% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,051,109	2,114,529	938,012	606,885	0	4,710,535
1a	Audit Adjustments						
2	Cost Per Diem	43.3340	87.1755	38.6713	25.0200		194.2008
3	Cost Per Diem Inflated	43.7746	92.7448	39.0645			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.7746	92.7448	39.0645	25.0200		200.6039
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.1335		46.0087			
7	Provider Target Rate	41.7338		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.7338	92.7448	39.0645	13.6500		187.1931
12/13	Medicaid Adjustment Rate		1.3298	0.5601			
14	Prospective Per Diem 11	41.7338	94.0746	39.6246	13.6500		189.0830
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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206.40

Lakeside Pavilion Rehabilitation and Nursing Cen

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/2005 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 4,100,181 FRVS Base Asset: 1,621,501 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	900,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,280,145	9.5104
	< 60% of Base:	True	20% ROE(2):	820,036	0.8342
	Interest Rate:	11.5000 %	Insurance Cost(3):	8,870	0.2294
	Chase Rate:	11.5000 %	Taxes Cost(3):	48,873	1.2642
	Amortization Rate:	11.5000 %	Home Office(3):	26,766	0.6924
	Interest Only:	True	Replacement(3&4):	29,726	0.0000
Yearly Payment:	374,901	Total FRVS PD:		12.5306	

(1) 80% Capital (\$3,280,145) amortized at 11.5000% for 20 years Interest of \$374,901 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5104

(2) 20% ROE (\$820,036) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8342

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 99	Effective PBS Limitation	2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.7338	41.7338	0.3710	41.3628
Direct Care	94.0746	94.0746	0.8364	93.2382
Indirect Care	39.6246	39.6246	0.3523	39.2723
Property	13.6500	12.5306	0.1114	12.4192
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9671
Supplemental Rate Add-on				\$7.1400
Totals	189.0830	187.9636	1.6711	206.3996

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 256935-00 - 2010/01

200.48

Manor Oaks Nursing & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2121 E. Commercial Blvd. Ft. Lauderdale FL 33308 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1966 Acquired Date: 7/1/1974 Entered Medicaid 12/1/2002 Med # Active Date: 12/1/2002 Previous Med #	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,340 Max Annualized: 42,340 Total Patient: 26,490 Medicare: 5,473 Medicaid: 14,076	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.13703% Occupancy: 62.56495% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 77.39509% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	675,693	1,021,545	679,190	243,093	0	2,619,521
1a	Audit Adjustments						
2	Cost Per Diem	48.0032	72.5735	48.2516	17.2700		186.0983
3	Cost Per Diem Inflated	48.5727	74.4836	48.8241			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.5727	74.4836	48.8241	17.2700		189.1504
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.8678		48.8142			
7	Provider Target Rate	58.7124		49.5266			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.5727	74.4836	48.8241	13.6500		185.5304
12/13	Medicaid Adjustment Rate		0.2629	0.1723			
14	Prospective Per Diem 11	48.5727	74.7465	48.9964	13.6500		185.9656
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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200.48

Manor Oaks Nursing & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2002 Year of Phase-In/ Full: RS to Start Calcs: 1974/07 Indexed Asset Value 1,169,082 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	935,266	1.0277
	< 60% of Base:	True	20% ROE(2):	233,816	0.1879
	Interest Rate:	4.2500 %	Insurance Cost(3):	77,995	2.9443
	Chase Rate:	4.2500 %	Taxes Cost(3):	104,522	3.9457
	Amortization Rate:	4.2500 %	Home Office(3):	51,246	1.9345
	Interest Only:	True	Replacement(3&4):	29,845	0.0000
Yearly Payment:	39,162	Total FRVS PD:	10.0401		

- (1) 80% Capital (\$935,266) amortized at 4.2500% for 20 years Interest of \$39,162 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.0277
- (2) 20% ROE (\$233,816) times the ROE factor (0.030630) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.1879
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	13,088
Comparison Date: 1/1/1974	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	1,518,208

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.5727	48.5727	0.4318	48.1409
Direct Care	74.7465	74.7465	0.6645	74.0820
Indirect Care	48.9964	48.9964	0.4356	48.5608
Property	13.6500	10.0401	0.0893	9.9508
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6070
Supplemental Rate Add-on				\$7.1400
Totals	185.9656	182.3557	1.6212	200.4815

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 257249-00 - 2010/01

203.60

Palm Garden of Port St. Lucie

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1751 S.E. Hillmoor Drive Port St. Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/25/1988 Acquired Date: 2/25/1988 Entered Medicaid 2/25/1988 Med # Active Date: 6/29/2002 Previous Med # 216801	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,195 Medicare: 8,166 Medicaid: 26,872	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.68527% Occupancy: 96.07241% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.84501% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	998,711	2,103,871	1,221,352	875,758	0	5,199,692
1a	Audit Adjustments						
2	Cost Per Diem	37.1655	78.2923	45.4507	32.5900		193.4985
3	Cost Per Diem Inflated	37.8868	83.4902	46.3328			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.8868	83.4902	46.3328	32.5900		200.2998
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.0415		46.0087			
7	Provider Target Rate	39.6113		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.8868	83.4902	46.3328	13.6500		181.3598
12/13	Medicaid Adjustment Rate		1.2854	0.7133			
14	Prospective Per Diem 11	37.8868	84.7756	47.0461	13.6500		183.3585
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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203.60

Palm Garden of Port St. Lucie

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/25/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 5,438,858 FRVS Base Asset: 3,530,760 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 5,400,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 4,351,086	9.4893			
	< 60% of Base: False		20% ROE(2): 1,087,772	1.1325			
	Interest Rate: 6.0000 %		Insurance Cost(3): 104,804	2.4838			
	Chase Rate: 8.2500 %		Taxes Cost(3): 94,157	2.2315			
	Amortization Rate: 6.0000 %		Home Office(3): 10,512	0.2491			
Interest Only: False		Replacement(3&4): 49,979	0.0000				
Yearly Payment: 374,070		Total FRVS PD:	15.5862				

(1) 80% Capital (\$4,351,086) amortized at 6.0000% for 20 years Principal & Interest of \$374,070 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4893

(2) 20% ROE (\$1,087,772) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1325

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,530,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.8868	37.8868	0.3368	37.5500
Direct Care	84.7756	84.7756	0.7537	84.0219
Indirect Care	47.0461	47.0461	0.4183	46.6278
Property	13.6500	15.5862	0.1386	15.4476
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8148
Supplemental Rate Add-on				\$7.1400
Totals	183.3585	185.2947	1.6474	203.6021

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 257257-00 - 2010/01

213.86

Palm Garden of West Palm Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
300 EXECUTIVE CENTER D West Palm Beach FL 33401 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/20/1988 Acquired Date: 4/20/1988 Entered Medicaid 4/20/1988 Med # Active Date: 6/29/2002 Previous Med # 216798	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 176 Maximum: 64,416 Max Annualized: 64,240 Total Patient: 51,494 Medicare: 10,532 Medicaid: 28,987	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.29200% Occupancy: 79.93976% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.88836% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,099,066	2,571,234	1,182,098	1,187,018	0	6,039,416
1a	Audit Adjustments						
2	Cost Per Diem	37.9158	88.7030	40.7803	40.9500		208.3491
3	Cost Per Diem Inflated	38.6517	94.5921	41.5718			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.6517	94.5921	41.5718	40.9500		215.7656
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.6517	94.5921	41.5718	13.6500		188.4656
12/13	Medicaid Adjustment Rate		0.6696	0.2943			
14	Prospective Per Diem 11	38.6517	95.2617	41.8661	13.6500		189.4295
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 257257-00 - 2010/01

213.86

Palm Garden of West Palm Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/20/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 8,269,444 FRVS Base Asset: 3,530,760 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 7,515,852.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 6,615,555	11.9334			
	< 60% of Base: False		20% ROE(2): 1,653,889	1.1740			
	Interest Rate: 8.5200 %		Insurance Cost(3): 194,624	3.7795			
	Chase Rate: 8.2500 %		Taxes Cost(3): 149,031	2.8941			
	Amortization Rate: 8.5200 %		Home Office(3): 13,607	0.2642			
Interest Only: False		Replacement(3&4): 64,785	0.0000				
Yearly Payment: 689,941		Total FRVS PD:	20.0452				

(1) 80% Capital (\$6,615,555) amortized at 8.5200% for 20 years Principal & Interest of \$689,941 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$11.9334

(2) 20% ROE (\$1,653,889) times the ROE factor (0.041040) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$1.1740

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,423
Comparison Date: 7/1/1987	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,530,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.6517	38.6517	0.3436	38.3081
Direct Care	95.2617	95.2617	0.8469	94.4148
Indirect Care	41.8661	41.8661	0.3722	41.4939
Property	13.6500	20.0452	0.1782	19.8670
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6400
Supplemental Rate Add-on				\$7.1400
Totals	189.4295	195.8247	1.7409	213.8638

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257265-00 - 2010/01

210.03

Palm Garden of Gainesville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
227 SW 62nd Blvd. Gainesville FL 32607 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/20/1987 Acquired Date: 7/20/1987 Entered Medicaid 7/21/1987 Med # Active Date: 6/29/2002 Previous Med # 216020	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,625 Medicare: 12,597 Medicaid: 18,382	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.16096% Occupancy: 94.77459% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.23957% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	664,235	1,569,214	856,219	614,326	0	3,703,994
1a	Audit Adjustments						
2	Cost Per Diem	36.1351	85.3669	46.5792	33.4200		201.5012
3	Cost Per Diem Inflated	36.8364	91.0345	47.4832			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.8364	91.0345	47.4832	33.4200		208.7741
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.8717		51.2431			
7	Provider Target Rate	38.4244		51.9910			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.8364	91.0345	47.4832	13.6500		189.0041
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	36.8364	91.0345	47.4832	13.6500		189.0041
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 257265-00 - 2010/01
210.03

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Palm Garden of Gainesville

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1999	Mortgage Information	Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 3,750,000.00	Total Amount	Per Diem
RS to Start Calcs: 1987/07	Type: Variable [3]	80% Capital(1): 4,562,387	11.1546
Indexed Asset Value 5,702,984	< 60% of Base: False	20% ROE(2): 1,140,597	1.1875
FRVS Base Asset: 3,503,400	Interest Rate: 7.4600 %	Insurance Cost(3): 109,896	2.6401
Occup Adj Factor: 0.9000	Chase Rate: 8.2500 %	Taxes Cost(3): 121,171	2.9110
ROE Factor 0.041040	Amortization Rate: 7.4600 %	Home Office(3): 11,647	0.2798
	Interest Only: False	Replacement(3&4): 10,265	0.0000
	Yearly Payment: 439,713	Total FRVS PD:	18.1730

(1) 80% Capital (\$4,562,387) amortized at 7.4600% for 20 years Principal & Interest of \$439,713 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1546

(2) 20% ROE (\$1,140,597) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1875

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,195
Comparison Date: 1/1/1987	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.8364	36.8364	0.3275	36.5089
Direct Care	91.0345	91.0345	0.8093	90.2252
Indirect Care	47.4832	47.4832	0.4221	47.0611
Property	13.6500	18.1730	0.1616	18.0114
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.0812
Supplemental Rate Add-on				\$7.1400
Totals	189.0041	193.5271	1.7205	210.0278

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257273-00 - 2010/01

220.07

Palm Garden of Jacksonville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5725 Spring Park Road Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/2/1990 Acquired Date: 3/2/1990 Entered Medicaid 3/14/1990 Med # Active Date: 6/29/2002 Previous Med # 215724	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,112 Medicare: 7,553 Medicaid: 28,245	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.07114% Occupancy: 95.88342% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.61124% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,205,998	2,501,247	1,281,634	900,451	0	5,889,330
1a	Audit Adjustments						
2	Cost Per Diem	42.6978	88.5554	45.3756	31.8800		208.5088
3	Cost Per Diem Inflated	43.5265	94.4347	46.2563			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.5265	94.4347	46.2563	31.8800		216.0975
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.8794		46.9811			
7	Provider Target Rate	38.4322		47.6668			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.4322	94.4347	46.2563	13.6500		192.7732
12/13	Medicaid Adjustment Rate		1.8136	0.8884			
14	Prospective Per Diem 11	38.4322	96.2483	47.1447	13.6500		195.4752
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257273-00 - 2010/01

220.07

Palm Garden of Jacksonville

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/14/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,802,793 FRVS Base Asset: 3,182,438 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,447,445.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,642,234	14.0045
	< 60% of Base:	False	20% ROE(2):	1,160,559	1.2083
	Interest Rate:	10.3900 %	Insurance Cost(3):	108,906	2.5861
	Chase Rate:	7.7500 %	Taxes Cost(3):	76,002	1.8048
	Amortization Rate:	10.3900 %	Home Office(3):	10,898	0.2588
	Interest Only:	False	Replacement(3&4):	29,153	0.0000
Yearly Payment:	552,056	Total FRVS PD:	19.8625		

(1) 80% Capital (\$4,642,234) amortized at 10.3900% for 20 years Principal & Interest of \$552,056 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0045

(2) 20% ROE (\$1,160,559) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2083

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 106	Effective PBS Limitation	3,182,438

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.4322	38.4322	0.3417	38.0905
Direct Care	96.2483	96.2483	0.8557	95.3926
Indirect Care	47.1447	47.1447	0.4191	46.7256
Property	13.6500	19.8625	0.1766	19.6859
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0400
Supplemental Rate Add-on				\$7.1400
Totals	195.4752	201.6877	1.7931	220.0746

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 257290-00 - 2010/01

201.93

Palm Garden of Ocala

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2700 S.W. 34th Street Ocala FL 34474 County: Marion[42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1987 Acquired Date: 6/1/1987 Entered Medicaid 6/1/1987 Med # Active Date: 6/29/2002 Previous Med # 215732	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 62,903 Medicare: 17,288 Medicaid: 38,925	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.88099% Occupancy: 95.48118% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.11364% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,386,483	3,032,639	1,711,985	1,252,607	0	7,383,714
1a	Audit Adjustments						
2	Cost Per Diem	35.6193	77.9098	43.9816	32.1800		189.6907
3	Cost Per Diem Inflated	36.3106	83.0823	44.8352			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.3106	83.0823	44.8352	32.1800		196.4081
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.6794		45.3755			
7	Provider Target Rate	37.2147		46.0378			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.3106	83.0823	44.8352	13.6500		177.8781
12/13	Medicaid Adjustment Rate		1.1105	0.5993			
14	Prospective Per Diem 11	36.3106	84.1928	45.4345	13.6500		179.5879
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257290-00 - 2010/01
201.93

Palm Garden of Ocala

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 8,615,118 FRVS Base Asset: 1,720,920 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	9,386,700.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,892,094	13.0926
	< 60% of Base:	False	20% ROE(2):	1,723,024	1.1959
	Interest Rate:	9.5600 %	Insurance Cost(3):	174,368	2.7720
	Chase Rate:	8.2500 %	Taxes Cost(3):	103,969	1.6528
	Amortization Rate:	9.5600 %	Home Office(3):	16,127	0.2564
	Interest Only:	False	Replacement(3&4):	100,292	0.0000
Yearly Payment:	774,164	Total FRVS PD:	18.9697		

(1) 80% Capital (\$6,892,094) amortized at 9.5600% for 20 years Principal & Interest of \$774,164 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.0926

(2) 20% ROE (\$1,723,024) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1959

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,720,920

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	36.3106	36.3106	0.3228	35.9878	
Direct Care	84.1928	84.1928	0.7485	83.4443	
Indirect Care	45.4345	45.4345	0.4039	45.0306	
Property	13.6500	18.9697	0.1687	18.8010	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.5229	
Supplemental Rate Add-on				\$7.1400	
Totals	179.5879	184.9076	1.6439	201.9266	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257303-00 - 2010/01

219.55

Palm Garden of Orlando

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
654 N. Econlockhatchee Trail Orlando FL 32825 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 9/21/1987 Med # Active Date: 6/29/2002 Previous Med # 216721	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,970 Medicare: 5,908 Medicaid: 26,821	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.90517% Occupancy: 95.56011% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.21128% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,080,998	2,325,485	1,231,916	848,885	0	5,487,284
1a	Audit Adjustments						
2	Cost Per Diem	40.3042	86.7039	45.9310	31.6500		204.5891
3	Cost Per Diem Inflated	41.0864	92.4603	46.8224			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.0864	92.4603	46.8224	31.6500		212.0191
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.8505		48.7412			
7	Provider Target Rate	43.4759		49.4526			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.0864	92.4603	46.8224	13.6500		194.0191
12/13	Medicaid Adjustment Rate		1.4464	0.7325			
14	Prospective Per Diem 11	41.0864	93.9067	47.5549	13.6500		196.1980
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257303-00 - 2010/01

219.55

Palm Garden of Orlando

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/21/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,779,653 FRVS Base Asset: 1,751,700 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 4,032,000.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,623,722	12.1792	
	< 60% of Base: False		20% ROE(2): 1,155,931	1.2034	
	Interest Rate: 8.4600 %		Insurance Cost(3): 113,490	2.7041	
	Chase Rate: 8.2500 %		Taxes Cost(3): 69,047	1.6452	
	Amortization Rate: 8.4600 %		Home Office(3): 10,854	0.2586	
	Interest Only: False		Replacement(3&4): 41,523	0.0000	
Yearly Payment: 480,105		Total FRVS PD:	17.9905		

(1) 80% Capital (\$4,623,722) amortized at 8.4600% for 20 years Principal & Interest of \$480,105 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1792

(2) 20% ROE (\$1,155,931) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2034

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,195
Comparison Date: 1/1/1987	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,751,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.0864	41.0864	0.3653	40.7211
Direct Care	93.9067	93.9067	0.8349	93.0718
Indirect Care	47.5549	47.5549	0.4228	47.1321
Property	13.6500	17.9905	0.1599	17.8306
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6532
Supplemental Rate Add-on				\$7.1400
Totals	196.1980	200.5385	1.7829	219.5488

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257311-00 - 2010/01

209.12

Palm Garden of Vero Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1755 37th Street Vero Beach FL 32960 County: Indian River [31] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 11/25/1987 Med # Active Date: 6/29/2002 Previous Med # 217387	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 60,316 Medicare: 14,165 Medicaid: 38,634	Superior: 0 Standard: 27 Conditional: 154 Total: 181
	Medicaid Utilization 64.05266% Occupancy: 91.55434% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.25601% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,433,024	3,234,099	1,751,419	1,344,850	0	7,763,392
1a	Audit Adjustments						
2	Cost Per Diem	37.0923	83.7112	45.3336	34.8100		200.9471
3	Cost Per Diem Inflated	37.8122	89.2689	46.2135			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.8122	89.2689	46.2135	34.8100		208.1046
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.4027		46.0087			
7	Provider Target Rate	40.9924		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.8122	89.2689	46.2135	13.6500		186.9446
12/13	Medicaid Adjustment Rate		0.2105	0.1090			
14	Prospective Per Diem 11	37.8122	89.4794	46.3225	13.6500		187.2641
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257311-00 - 2010/01

209.12

Palm Garden of Vero Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/25/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 8,400,093 FRVS Base Asset: 2,656,745 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,717,166.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,720,074	11.8526
	< 60% of Base:	False	20% ROE(2):	1,680,019	1.1660
	Interest Rate:	8.5200 %	Insurance Cost(3):	157,840	2.6169
	Chase Rate:	8.2500 %	Taxes Cost(3):	121,951	2.0219
	Amortization Rate:	8.5200 %	Home Office(3):	14,958	0.2480
	Interest Only:	False	Replacement(3&4):	23,867	0.0000
Yearly Payment:	700,842	Total FRVS PD:	17.9054		

(1) 80% Capital (\$6,720,074) amortized at 8.5200% for 20 years Principal & Interest of \$700,842 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.8526

(2) 20% ROE (\$1,680,019) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1660

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 91	Effective PBS Limitation	2,656,745

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.8122	37.8122	0.3362	37.4760
Direct Care	89.4794	89.4794	0.7955	88.6839
Indirect Care	46.3225	46.3225	0.4118	45.9107
Property	13.6500	17.9054	0.1592	17.7462
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1583
Supplemental Rate Add-on				\$7.1400
Totals	187.2641	191.5195	1.7027	209.1151

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 257320-00 - 2010/01

197.76

Palm Garden of Winter Haven

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1120 Cypress Gardens Blvd. Winter Haven FL 33884 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 7/9/1987 Med # Active Date: 6/29/2002 Previous Med # 216658	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,236 Medicare: 6,819 Medicaid: 27,286	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.60366% Occupancy: 96.16576% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.96050% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	869,838	2,025,898	1,230,541	896,072	0	5,022,349
1a	Audit Adjustments						
2	Cost Per Diem	31.8785	74.2468	45.0979	32.8400		184.0632
3	Cost Per Diem Inflated	32.4972	79.1761	45.9732			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.4972	79.1761	45.9732	32.8400		190.4865
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		49.2633			
7	Provider Target Rate	37.1319		49.9823			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.4972	79.1761	45.9732	13.6500		171.2965
12/13	Medicaid Adjustment Rate		1.3008	0.7553			
14	Prospective Per Diem 11	32.4972	80.4769	46.7285	13.6500		173.3526
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 257320-00 - 2010/01

197.76

Palm Garden of Winter Haven

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/9/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,490,000.00		Total Amount	Per Diem
RS to Start Calcs:	1987/07	Type:	Variable [3]	80% Capital(1):	4,623,722	12.4834
Indexed Asset Value	5,779,653	< 60% of Base:	False	20% ROE(2):	1,155,931	1.2034
FRVS Base Asset:	1,751,700	Interest Rate:	8.8000 %	Insurance Cost(3):	120,124	2.8441
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	101,956	2.4140
ROE Factor	0.041040	Amortization Rate:	8.8000 %	Home Office(3):	10,126	0.2397
		Interest Only:	False	Replacement(3&4):	15,549	0.0000
		Yearly Payment:	492,096	Total FRVS PD:		19.1846

(1) 80% Capital (\$4,623,722) amortized at 8.8000% for 20 years Principal & Interest of \$492,096 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4834

(2) 20% ROE (\$1,155,931) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2034

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	29,195
Comparison Date:	1/1/1987	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,751,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.4972	32.4972	0.2889	32.2083
Direct Care	80.4769	80.4769	0.7155	79.7614
Indirect Care	46.7285	46.7285	0.4154	46.3131
Property	13.6500	19.1846	0.1706	19.0140
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3246
Supplemental Rate Add-on				\$7.1400
Totals	173.3526	178.8872	1.5904	197.7614

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257419-00 - 2010/01

214.73

Citrus Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
701 Medical Court East Inverness FL 34452 County: Citrus [9] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/29/1994 Acquired Date: 7/29/1994 Entered Medicaid 7/29/1994 Med # Active Date: 4/11/2002 Previous Med # 211087	06/01/2007-05/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 111 Maximum: 40,626 Max Annualized: 40,515 Total Patient: 32,943 Medicare: 9,399 Medicaid: 19,138	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.09428% Occupancy: 81.08847% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.30935% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.72696513 Semester Index: 1.77482092 Cost: 1.02771092 Target: 1.01021645 DC FY Index: 1.68948517 DC Sem Index: 1.80700000 DC Inflation: 1.06955659 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	886,428	1,565,936	1,100,214	427,543	0	3,980,121
1a	Audit Adjustments						
2	Cost Per Diem	46.3177	81.8234	57.4885	22.3400		207.9696
3	Cost Per Diem Inflated	47.6012	87.5148	59.0816			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.6012	87.5148	59.0816	22.3400		216.5376
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.7392		50.6718			
7	Provider Target Rate	45.3922		51.4114			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	87.5148	51.4114	13.6500		195.9233
12/13	Medicaid Adjustment Rate		0.7969	0.4682			
14	Prospective Per Diem 11	43.3471	88.3117	51.8796	13.6500		197.1884
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 257419-00 - 2010/01

214.73

Citrus Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/29/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,275,000.00		Total Amount	Per Diem
RS to Start Calcs:	1994/07	Type:	Variable [3]	80% Capital(1):	3,979,639	10.7923
Indexed Asset Value	4,974,549	< 60% of Base:	False	20% ROE(2):	994,910	1.1427
FRVS Base Asset:	3,754,020	Interest Rate:	7.8000 %	Insurance Cost(3):	41,626	1.2636
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.041880	Amortization Rate:	7.8000 %	Home Office(3):	41,330	1.2546
		Interest Only:	False	Replacement(3&4):	52,769	0.0000
		Yearly Payment:	393,524	Total FRVS PD:		14.4532

(1) 80% Capital (\$3,979,639) amortized at 7.8000% for 20 years Principal & Interest of \$393,524 divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$10.7923

(2) 20% ROE (\$994,910) times the ROE factor (0.041880) divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$1.1427

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 111	Effective PBS Limitation	3,754,020

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	88.3117	88.3117	0.7851	87.5266
Indirect Care	51.8796	51.8796	0.4612	51.4184
Property	13.6500	14.4532	0.1285	14.3247
ROE	0.0000	0.3444	0.0031	0.3413
ROE Adjustment	0.0000	-0.3444	-0.0031	-0.3413
Quality Assess-Medicaid Share				\$11.3564
Supplemental Rate Add-on				\$7.1400
Totals	197.1884	197.9916	1.7602	214.7278

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 257460-00 - 2010/01

224.89

Palm Garden of Clearwater

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
3480 McMullen Booth Road Clearwater FL 33761 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 9/18/1987 Med # Active Date: 6/29/2002 Previous Med # 216038	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 48.17170% Occupancy: 92.03097% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.84561% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,420 Medicare: 13,071 Medicaid: 19,471	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.74103035		
			Semester Index: 1.77482092		
			Cost: 1.01940838		
			Target: 1.01021645		
			DC FY Index: 1.69450000		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.06639127		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	821,492	1,736,996	980,208	640,791	0	4,179,487
1a	Audit Adjustments						
2	Cost Per Diem	42.1905	89.2094	50.3419	32.9100		214.6518
3	Cost Per Diem Inflated	43.0093	95.1321	51.3190			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.0093	95.1321	51.3190	32.9100		222.3704
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.8300		49.7694			
7	Provider Target Rate	43.4551		50.4958			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.0093	95.1321	50.4958	13.6500		202.2872
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.0093	95.1321	50.4958	13.6500		202.2872
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 257460-00 - 2010/01

224.89

Palm Garden of Clearwater

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/18/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,745,335 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,374,781.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,596,268	14.4421
	< 60% of Base:	False	20% ROE(2):	1,149,067	1.1963
	Interest Rate:	11.0000 %	Insurance Cost(3):	99,505	2.4618
	Chase Rate:	8.0000 %	Taxes Cost(3):	73,484	1.8180
	Amortization Rate:	11.0000 %	Home Office(3):	12,182	0.3014
	Interest Only:	False	Replacement(3&4):	35,882	0.0000
Yearly Payment:	569,306	Total FRVS PD:	20.2196		

(1) 80% Capital (\$4,596,268) amortized at 11.0000% for 20 years Principal & Interest of \$569,306 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.4421

(2) 20% ROE (\$1,149,067) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1963

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.0093	43.0093	0.3824	42.6269
Direct Care	95.1321	95.1321	0.8458	94.2863
Indirect Care	50.4958	50.4958	0.4489	50.0469
Property	13.6500	20.2196	0.1798	20.0398
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7515
Supplemental Rate Add-on				\$7.1400
Totals	202.2872	208.8568	1.8569	224.8914

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 257478-00 - 2010/01

227.05

Palm Garden of Largo

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10500 Starkey Road Largo FL 33777 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 7/31/1987 Med # Active Date: 6/29/2002 Previous Med # 215716	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 140 Maximum: 51,240 Max Annualized: 51,100 Total Patient: 48,165 Medicare: 12,722 Medicaid: 27,951	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.03177% Occupancy: 93.99883% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.27992% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,027,140	2,550,803	1,486,626	943,346	0	6,007,915
1a	Audit Adjustments						
2	Cost Per Diem	36.7479	91.2598	53.1869	33.7500		214.9446
3	Cost Per Diem Inflated	37.4611	97.3187	54.2192			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4611	97.3187	54.2192	33.7500		222.7490
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.1026		57.0014			
7	Provider Target Rate	40.6879		57.8333			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.4611	95.9170	54.1087	13.6500		201.1368
12/13	Medicaid Adjustment Rate		0.8667	0.4889			
14	Prospective Per Diem 11	37.4611	96.7837	54.5976	13.6500		202.4924
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 257478-00 - 2010/01

227.05

Palm Garden of Largo

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/31/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 6,740,017 FRVS Base Asset: 2,277,210 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,227,441.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,392,014	14.5220
	< 60% of Base:	False	20% ROE(2):	1,348,003	1.2029
	Interest Rate:	11.0000 %	Insurance Cost(3):	149,981	3.1139
	Chase Rate:	8.0000 %	Taxes Cost(3):	101,651	2.1105
	Amortization Rate:	11.0000 %	Home Office(3):	14,033	0.2914
	Interest Only:	False	Replacement(3&4):	23,447	0.0000
Yearly Payment:	667,869	Total FRVS PD:		21.2407	

(1) 80% Capital (\$5,392,014) amortized at 11.0000% for 20 years Principal & Interest of \$667,869 divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$14.5220

(2) 20% ROE (\$1,348,003) times the ROE factor (0.041040) divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$1.2029

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 78	Effective PBS Limitation	2,277,210

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.4611	37.4611	0.3330	37.1281
Direct Care	96.7837	96.7837	0.8605	95.9232
Indirect Care	54.5976	54.5976	0.4854	54.1122
Property	13.6500	21.2407	0.1888	21.0519
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6929
Supplemental Rate Add-on				\$7.1400
Totals	202.4924	210.0831	1.8677	227.0483

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257494-00 - 2010/01

213.85

Palm Garden of North Miami Beach (Aventura)

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
21251 E. Dixie Highway Aventura FL 33180 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/13/1988 Acquired Date: 7/13/1988 Entered Medicaid 7/13/1988 Med # Active Date: 6/29/2002 Previous Med # 216780	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,223 Medicare: 9,332 Medicaid: 24,150	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.04028% Occupancy: 91.58242% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.29075% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	968,126	1,806,575	1,311,507	874,955	0	4,961,163
1a	Audit Adjustments						
2	Cost Per Diem	40.0880	74.8064	54.3067	36.2300		205.4311
3	Cost Per Diem Inflated	40.8660	79.7729	55.3607			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.8660	79.7729	55.3607	36.2300		212.2296
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.0706		57.9711			
7	Provider Target Rate	42.6846		58.8172			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.8660	79.7729	55.3607	13.6500		189.6496
12/13	Medicaid Adjustment Rate		0.9011	0.6253			
14	Prospective Per Diem 11	40.8660	80.6740	55.9860	13.6500		191.1760
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 257494-00 - 2010/01

213.85

Palm Garden of North Miami Beach (Aventura)

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/13/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 5,412,337 FRVS Base Asset: 3,559,440 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,329,870	10.6264
	< 60% of Base:	False	20% ROE(2):	1,082,467	1.1270
	Interest Rate:	7.5100 %	Insurance Cost(3):	105,149	2.6142
	Chase Rate:	8.2500 %	Taxes Cost(3):	164,588	4.0919
	Amortization Rate:	7.5100 %	Home Office(3):	10,578	0.2630
	Interest Only:	False	Replacement(3&4):	52,277	0.0000
Yearly Payment:	418,892	Total FRVS PD:		18.7225	

(1) 80% Capital (\$4,329,870) amortized at 7.5100% for 20 years Principal & Interest of \$418,892 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6264

(2) 20% ROE (\$1,082,467) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1270

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,559,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.8660	40.8660	0.3633	40.5027
Direct Care	80.6740	80.6740	0.7172	79.9568
Indirect Care	55.9860	55.9860	0.4977	55.4883
Property	13.6500	18.7225	0.1665	18.5560
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2034
Supplemental Rate Add-on				\$7.1400
Totals	191.1760	196.2485	1.7447	213.8472

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 257508-00 - 2010/01
209.85

Palm Garden of Pinellas

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
200 16th Avenue, S.E. Largo FL 33771 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/14/1991 Acquired Date: 6/14/1991 Entered Medicaid 6/25/1991 Med # Active Date: 6/29/2002 Previous Med # 216402	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,326 Medicare: 7,449 Medicaid: 25,088	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.27326% Occupancy: 96.37067% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.21399% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	871,466	2,126,993	1,085,833	806,077	0	4,890,369
1a	Audit Adjustments						
2	Cost Per Diem	34.7364	84.7813	43.2810	32.1300		194.9287
3	Cost Per Diem Inflated	35.4106	90.4100	44.1210			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.4106	90.4100	44.1210	32.1300		202.0716
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.7028		44.2413			
7	Provider Target Rate	38.2531		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.4106	90.4100	44.1210	13.6500		183.5916
12/13	Medicaid Adjustment Rate		0.9432	0.4603			
14	Prospective Per Diem 11	35.4106	91.3532	44.5813	13.6500		184.9951
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 257508-00 - 2010/01

209.85

Palm Garden of Pinellas

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/25/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 5,802,793 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,500,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,642,234	14.0045
	< 60% of Base:	False	20% ROE(2):	1,160,559	1.2083
	Interest Rate:	10.3900 %	Insurance Cost(3):	115,191	2.7215
	Chase Rate:	7.7500 %	Taxes Cost(3):	75,771	1.7902
	Amortization Rate:	10.3900 %	Home Office(3):	10,553	0.2493
	Interest Only:	False	Replacement(3&4):	12,999	0.0000
Yearly Payment:	552,056	Total FRVS PD:	19.9738		

(1) 80% Capital (\$4,642,234) amortized at 10.3900% for 20 years Principal & Interest of \$552,056 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0045

(2) 20% ROE (\$1,160,559) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2083

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.4106	35.4106	0.3148	35.0958
Direct Care	91.3532	91.3532	0.8122	90.5410
Indirect Care	44.5813	44.5813	0.3964	44.1849
Property	13.6500	19.9738	0.1776	19.7962
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0935
Supplemental Rate Add-on				\$7.1400
Totals	184.9951	191.3189	1.7010	209.8514

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 257516-00 - 2010/01

216.00

Palm Garden of Sun City

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3850 Upper Creek Drive Ruskin FL 33573 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1991 Acquired Date: 6/1/1991 Entered Medicaid 6/1/1991 Med # Active Date: 6/29/2002 Previous Med # 216411	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,803 Medicare: 11,567 Medicaid: 22,584 Medicaid Utilization 52.76266% Occupancy: 97.45674% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.55749% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	785,303	2,015,764	1,122,963	719,752	0	4,643,782
1a	Audit Adjustments						
2	Cost Per Diem	34.7725	89.2563	49.7238	31.8700		205.6226
3	Cost Per Diem Inflated	35.4474	95.1821	50.6889			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.4474	95.1821	50.6889	31.8700		213.1884
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.2440		47.1251			
7	Provider Target Rate	41.8460		47.8129			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.4474	95.1821	47.8129	13.6500		192.0924
12/13	Medicaid Adjustment Rate		0.2958	0.1486			
14	Prospective Per Diem 11	35.4474	95.4779	47.9615	13.6500		192.5368
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 257516-00 - 2010/01

216.00

Palm Garden of Sun City

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,250,000.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Fixed [2]	80% Capital(1):	4,623,394	13.9476
Indexed Asset Value	5,779,242	< 60% of Base:	False	20% ROE(2):	1,155,848	1.2033
FRVS Base Asset:	3,642,240	Interest Rate:	10.3900 %	Insurance Cost(3):	108,792	2.5417
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	93,305	2.1799
ROE Factor	0.041040	Amortization Rate:	10.3900 %	Home Office(3):	11,898	0.2780
		Interest Only:	False	Replacement(3&4):	8,891	0.0000
		Yearly Payment:	549,815	Total FRVS PD:		20.1505

(1) 80% Capital (\$4,623,394) amortized at 10.3900% for 20 years Principal & Interest of \$549,815 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.9476

(2) 20% ROE (\$1,155,848) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2033

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.4474	35.4474	0.3151	35.1323
Direct Care	95.4779	95.4779	0.8488	94.6291
Indirect Care	47.9615	47.9615	0.4264	47.5351
Property	13.6500	20.1505	0.1791	19.9714
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5959
Supplemental Rate Add-on				\$7.1400
Totals	192.5368	199.0373	1.7694	216.0038

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 257524-00 - 2010/01

210.84

Palm Garden of Tampa

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3612 E. 138th Avenue Tampa FL 33613 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 11/1/1987 Med # Active Date: 6/29/2002 Previous Med # 216429	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,680 Medicare: 5,928 Medicaid: 28,111	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.86457% Occupancy: 97.17668% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.21104% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,041,096	2,433,651	1,095,146	891,400	0	5,461,293
1a	Audit Adjustments						
2	Cost Per Diem	37.0352	86.5729	38.9579	31.7100		194.2760
3	Cost Per Diem Inflated	37.7540	92.3206	39.7140			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7540	92.3206	39.7140	31.7100		201.4986
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.2259		47.2641			
7	Provider Target Rate	41.8276		47.9539			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7540	92.3206	39.7140	13.6500		183.4386
12/13	Medicaid Adjustment Rate		1.6477	0.7088			
14	Prospective Per Diem 11	37.7540	93.9683	40.4228	13.6500		185.7951
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 257524-00 - 2010/01

210.84

Palm Garden of Tampa

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,421,283 FRVS Base Asset: 3,007,085 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,006,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,337,026	13.6275
	< 60% of Base:	False	20% ROE(2):	1,084,257	1.1288
	Interest Rate:	11.0000 %	Insurance Cost(3):	120,212	2.8166
	Chase Rate:	8.0000 %	Taxes Cost(3):	75,416	1.7670
	Amortization Rate:	11.0000 %	Home Office(3):	10,305	0.2414
	Interest Only:	False	Replacement(3&4):	20,120	0.0000
Yearly Payment:	537,195	Total FRVS PD:	19.5813		

(1) 80% Capital (\$4,337,026) amortized at 11.0000% for 20 years Principal & Interest of \$537,195 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.6275

(2) 20% ROE (\$1,084,257) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1288

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 103	Effective PBS Limitation	3,007,085

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7540	37.7540	0.3357	37.4183
Direct Care	93.9683	93.9683	0.8354	93.1329
Indirect Care	40.4228	40.4228	0.3594	40.0634
Property	13.6500	19.5813	0.1741	19.4072
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6830
Supplemental Rate Add-on				\$7.1400
Totals	185.7951	191.7264	1.7046	210.8448

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 258342-00 - 2010/01

193.48

Oak Manor Healthcare and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3500 Oak Manor Lane Largo FL 33774 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1990 Acquired Date: 7/1/1990 Entered Medicaid 8/8/1990 Med # Active Date: 9/1/2002 Previous Med # 223875	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 61,088 Medicare: 7,894 Medicaid: 39,903	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.32052% Occupancy: 92.72617% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.70560% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,437,859	3,212,219	1,486,741	959,667	0	7,096,486
1a	Audit Adjustments						
2	Cost Per Diem	36.0339	80.5007	37.2589	24.0500		177.8435
3	Cost Per Diem Inflated	34.9774	84.4988	36.1664			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9774	84.4988	36.1664	24.0500		179.6926
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.7951		44.2413			
7	Provider Target Rate	37.3321		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9774	84.4988	36.1664	13.6500		169.2926
12/13	Medicaid Adjustment Rate		1.4564	0.6233			
14	Prospective Per Diem 11	34.9774	85.9552	36.7897	13.6500		171.3723
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 258342-00 - 2010/01

193.48

Oak Manor Healthcare and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/8/1990	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	8,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1990/07	Type:	Fixed [2]	80% Capital(1):	6,320,056	9.9441
Indexed Asset Value	7,900,070	< 60% of Base:	False	20% ROE(2):	1,580,014	0.9713
FRVS Base Asset:	5,431,320	Interest Rate:	7.6700 %	Insurance Cost(3):	190,357	3.1161
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	130,464	2.1357
ROE Factor	0.036350	Amortization Rate:	7.0000 %	Home Office(3):	9,613	0.1574
		Interest Only:	False	Replacement(3&4):	126,096	0.0000
		Yearly Payment:	587,992	Total FRVS PD:		16.3246

(1) 80% Capital (\$6,320,056) amortized at 7.0000% for 20 years Principal & Interest of \$587,992 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.9441

(2) 20% ROE (\$1,580,014) times the ROE factor (0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9713

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,431,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9774	34.9774	0.3110	34.6664
Direct Care	85.9552	85.9552	0.7642	85.1910
Indirect Care	36.7897	36.7897	0.3271	36.4626
Property	13.6500	16.3246	0.1451	16.1795
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8366
Supplemental Rate Add-on				\$7.1400
Totals	171.3723	174.0469	1.5474	193.4761

***Medicaid Trend Adjustment :**



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0 258750-00 - 2010/01
220.90

Indigo Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
595 Williamson Blvd Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 7/1/1987 Med # Active Date: 1/1/2001 Previous Med # 209651	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 173 Maximum: 63,318 Max Annualized: 63,145 Total Patient: 58,822 Medicare: 5,801 Medicaid: 36,076	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.33079% Occupancy: 92.89933% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.91982% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,432,683	3,124,798	1,873,467	471,874	0	6,902,822
1a	Audit Adjustments						
2	Cost Per Diem	39.7129	86.6171	51.9311	13.0800		191.3411
3	Cost Per Diem Inflated	40.4837	92.3677	52.9390			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.4837	92.3677	52.9390	13.0800		198.8704
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.6483		52.2798			
7	Provider Target Rate	41.2416		53.0428			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.4837	92.3677	52.4914	13.0800		198.4228
12/13	Medicaid Adjustment Rate		1.1774	0.6691			
14	Prospective Per Diem 11	40.4837	93.5451	53.1605	13.0800		200.2693
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 258750-00 - 2010/01
220.90

Indigo Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 7,795,878 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,405,700.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,236,702	12.0611
	< 60% of Base:	False	20% ROE(2):	1,559,176	1.1260
	Interest Rate:	11.4050 %	Insurance Cost(3):	8,886	0.1511
	Chase Rate:	7.2500 %	Taxes Cost(3):	4,867	0.0827
	Amortization Rate:	9.2500 %	Home Office(3):	36,451	0.6197
	Interest Only:	False	Replacement(3&4):	34,111	0.0000
Yearly Payment:	685,439	Total FRVS PD:	14.0406		

(1) 80% Capital (\$6,236,702) amortized at 9.2500% for 20 years Principal & Interest of \$685,439 divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$12.0611

(2) 20% ROE (\$1,559,176) times the ROE factor (0.041040) divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$1.1260

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	40.4837	40.4837	0.3599	40.1238	
Direct Care	93.5451	93.5451	0.8317	92.7134	
Indirect Care	53.1605	53.1605	0.4726	52.6879	
Property	13.0800	14.0406	0.1248	13.9158	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.3229	
Supplemental Rate Add-on				\$7.1400	
Totals	200.2693	201.2299	1.7890	220.9038	

*Medicaid Trend Adjustment :



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0 258831-00 - 2010/01

206.68

Haven of Our Lady of Peace

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
1900 Summit Boulevard Pensacola Fl 32503 County: Escambia [17] Region: North [1] Area: 1 Control Church Non-Profit [2] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/8/2001 Acquired Date: 11/8/2001 Entered Medicaid 11/8/2001 Med # Active Date: 11/8/2001 Previous Med # 227684	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 33.96972% Occupancy: 93.85701% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.10450% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,222 Medicare: 11,284 Medicaid: 14,003	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.74103035		
			Semester Index: 1.77482092		
			Cost: 1.01940838		
			Target: 1.01021645		
			DC FY Index: 1.69450000		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.06639127		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	659,997	1,266,770	646,479	194,222	0	2,767,468
1a	Audit Adjustments						
2	Cost Per Diem	47.1325	90.4642	46.1672	13.8700		197.6339
3	Cost Per Diem Inflated	48.0473	96.4702	47.0632			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0473	96.4702	47.0632	13.8700		205.4507
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.1510		42.4739			
7	Provider Target Rate	44.7954		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	43.0938	13.6500		194.7421
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	43.0938	13.6500		194.7421
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 258831-00 - 2010/01

206.68

Haven of Our Lady of Peace

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/8/2001 Year of Phase-In/ Full: RS to Start Calcs: 2001/07 Indexed Asset Value 5,402,063 FRVS Base Asset: 4,897,800 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,321,650	5.4072
	< 60% of Base:	True	20% ROE(2):	1,080,413	1.1248
	Interest Rate:	5.0000 %	Insurance Cost(3):	15,817	0.3837
	Chase Rate:	5.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	5.0000 %	Home Office(3):	69,280	1.6807
	Interest Only:	True	Replacement(3&4):	6,285	0.0000
Yearly Payment:	213,151	Total FRVS PD:	8.5964		

(1) 80% Capital (\$4,321,650) amortized at 5.0000% for 20 years Interest of \$213,151 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.4072

(2) 20% ROE (\$1,080,413) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1248

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	40,815
Comparison Date: 1/1/2001	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,897,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	43.0938	43.0938	0.3831	42.7107
Property	13.6500	8.5964	0.0764	8.5200
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5403
Supplemental Rate Add-on				\$7.1400
Totals	194.7421	189.6885	1.6864	206.6824

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 259080-00 - 2010/01

210.99

Life Care Center of Inverrary

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4251 Rock Island Road Lauderhill FL 33319 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/26/2002 Acquired Date: 12/26/2002 Entered Medicaid 1/30/2003 Med # Active Date: 1/30/2003 Previous Med #	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,563 Medicare: 15,843 Medicaid: 16,227	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 41.01560% Occupancy: 90.32648% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.73710% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	792,454	1,265,773	920,652	940,030	0	3,918,909
1a	Audit Adjustments						
2	Cost Per Diem	48.8355	78.0041	56.7358	57.9300		241.5054
3	Cost Per Diem Inflated	49.4149	80.0571	57.4090			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.4149	80.0571	57.4090	57.9300		244.8110
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.5758		49.0151			
7	Provider Target Rate	59.4307		49.7305			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	80.0571	49.7305	13.6500		192.6264
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	80.0571	49.7305	13.6500		192.6264
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 259080-00 - 2010/01

210.99

Life Care Center of Inverrary

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/30/2003 Year of Phase-In/ Full: RS to Start Calcs: 2002/07 Indexed Asset Value 5,488,706 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	12,700,000.00			
	Type:	Variable [3]	80% Capital(1):	4,390,965	9.0071
	< 60% of Base:	False	20% ROE(2):	1,097,741	0.8530
	Interest Rate:	8.1315 %	Insurance Cost(3):	24,518	0.6197
	Chase Rate:	3.2500 %	Taxes Cost(3):	216,324	5.4678
	Amortization Rate:	5.2500 %	Home Office(3):	45,375	1.1469
	Interest Only:	False	Replacement(3&4):	20,979	0.0000
Yearly Payment:	355,059	Total FRVS PD:	17.0945		

(1) 80% Capital (\$4,390,965) amortized at 5.2500% for 20 years Principal & Interest of \$355,059 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0071

(2) 20% ROE (\$1,097,741) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8530

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	41,631
Comparison Date: 1/1/2002	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,995,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	80.0571	80.0571	0.7117	79.3454
Indirect Care	49.7305	49.7305	0.4421	49.2884
Property	13.6500	17.0945	0.1520	16.9425
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.5269
Supplemental Rate Add-on				\$7.1400
Totals	192.6264	196.0709	1.7431	210.9947

***Medicaid Trend Adjustment :**



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0 259225-00 - 2010/01

204.42

Lakeview Terrace Skilled Nursing Facility

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
110 Lodge Terrace Drive Altoona FL 32702 County: Lake [35] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 12/1/1981 Acquired Date: 12/1/1981 Entered Medicaid 5/28/1987 Med # Active Date: 1/3/2003 Previous Med # 212067	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 20 Maximum: 7,320 Max Annualized: 7,300 Total Patient: 6,694 Medicare: 2,837 Medicaid: 755	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 11.27876% Occupancy: 91.44809% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.12456% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	55,024	61,951	52,708	3,496	0	173,179
1a	Audit Adjustments						
2	Cost Per Diem	72.8795	82.0543	69.8119	4.6305		229.3762
3	Cost Per Diem Inflated	70.7426	86.1296	67.7650			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	70.7426	86.1296	67.7650	4.6305		229.2677
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.5616		57.3582			
7	Provider Target Rate	58.4017		58.1953			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5157	86.1296	57.3078	4.6305		195.5836
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5157	86.1296	57.3078	4.6305		195.5836
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 259225-00 - 2010/01

204.42

Lakeview Terrace Skilled Nursing Facility

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/28/1987 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 511,289 FRVS Base Asset: 472,029 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	240,715.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	409,031	6.1795
	< 60% of Base:	True	20% ROE(2):	102,258	0.5658
	Interest Rate:	11.6400 %	Insurance Cost(3):	6,391	0.9547
	Chase Rate:	10.0000 %	Taxes Cost(3):	2,643	0.3948
	Amortization Rate:	10.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	40,599	Total FRVS PD:	8.0948		

(1) 80% Capital (\$409,031) amortized at 10.0000% for 20 years Interest of \$40,599 divided by annual available days (7,300) divided by Occup. Adj. (0.9000) = \$6.1795

(2) 20% ROE (\$102,258) times the ROE factor (0.036350) divided by annual available days (7,300) divided by Occup. Adj. (0.9000) = \$0.5658

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	23,540
Comparison Date: 1/1/1981	Current RS PBS:	48,357
Comparison Bed 20	Effective PBS Limitation	470,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5157	47.5157	0.4224	47.0933
Direct Care	86.1296	86.1296	0.7657	85.3639
Indirect Care	57.3078	57.3078	0.5095	56.7983
Property	4.6305	8.0948	0.0720	8.0228
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	195.5836	199.0479	1.7696	204.4183

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259331-00 - 2010/01

202.35

Heritage of Santa Rosa

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5330 Northrop Road Milton FL 32570 County: Santa Rosa [57] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/6/2003 Acquired Date: 2/6/2003 Entered Medicaid 2/13/2003 Med # Active Date: 2/13/2003 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,067 Medicare: 7,376 Medicaid: 27,699	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.84496% Occupancy: 95.78096% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.48449% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,045,113	2,295,064	1,187,317	453,156	0	4,980,650
1a	Audit Adjustments						
2	Cost Per Diem	37.7311	82.8573	42.8650	16.3600		179.8134
3	Cost Per Diem Inflated	38.4634	88.3583	43.6969			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.4634	88.3583	43.6969	16.3600		186.8786
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.6754			
7	Provider Target Rate	35.2002		43.2982			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	88.3583	43.2982	13.6500		180.5067
12/13	Medicaid Adjustment Rate		1.5750	0.7718			
14	Prospective Per Diem 11	35.2002	89.9333	44.0700	13.6500		182.8535
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 259331-00 - 2010/01

202.35

Heritage of Santa Rosa

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/13/2003 Year of Phase-In/ Full: RS to Start Calcs: 2003/01 Indexed Asset Value 5,412,607 FRVS Base Asset: 5,037,360 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,125,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,330,086	10.4183
	< 60% of Base:	False	20% ROE(2):	1,082,521	1.1270
	Interest Rate:	9.0000 %	Insurance Cost(3):	8,624	0.2050
	Chase Rate:	4.2500 %	Taxes Cost(3):	44,644	1.0613
	Amortization Rate:	7.2500 %	Home Office(3):	72,337	1.7196
	Interest Only:	False	Replacement(3&4):	959	0.0000
Yearly Payment:	410,688	Total FRVS PD:	14.5312		

(1) 80% Capital (\$4,330,086) amortized at 7.2500% for 20 years Principal & Interest of \$410,688 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4183

(2) 20% ROE (\$1,082,521) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1270

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	41,978
Comparison Date: 7/1/2002	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,037,360

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	89.9333	89.9333	0.7996	89.1337
Indirect Care	44.0700	44.0700	0.3918	43.6782
Property	13.6500	14.5312	0.1292	14.4020
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1039
Supplemental Rate Add-on				\$7.1400
Totals	182.8535	183.7347	1.6335	202.3451

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259357-00 - 2010/01

192.85

Life Care Center of New Port Richey

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7400 Trouble Creek Road New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/29/2003 Acquired Date: 1/29/2003 Entered Medicaid 2/11/2003 Med # Active Date: 2/11/2003 Previous Med #	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 113 Maximum: 41,245 Max Annualized: 41,245 Total Patient: 37,644 Medicare: 22,758 Medicaid: 9,208	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 24.46074% Occupancy: 91.26924% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.90333% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	396,175	689,797	425,202	289,776	0	1,800,950
1a	Audit Adjustments						
2	Cost Per Diem	43.0251	74.9128	46.1775	31.4700		195.5854
3	Cost Per Diem Inflated	43.5356	76.8845	46.7254			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.5356	76.8845	46.7254	31.4700		198.6155
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.5252		44.2413			
7	Provider Target Rate	50.2480		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.5356	76.8845	44.8870	13.6500		178.9571
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.5356	76.8845	44.8870	13.6500		178.9571
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 259357-00 - 2010/01

192.85

Life Care Center of New Port Richey

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 2/11/2003 Year of Phase-In/ Full: RS to Start Calcs: 2003/01 Indexed Asset Value 5,139,073 FRVS Base Asset: 4,743,514 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,111,258	10.4965
	< 60% of Base:	False	20% ROE(2):	1,027,815	0.8481
	Interest Rate:	7.2400 %	Insurance Cost(3):	21,370	0.5677
	Chase Rate:	8.2500 %	Taxes Cost(3):	104,490	2.7757
	Amortization Rate:	7.2400 %	Home Office(3):	39,317	1.0444
	Interest Only:	False	Replacement(3&4):	35,148	0.0000
Yearly Payment:	389,634	Total FRVS PD:	15.7324		

(1) 80% Capital (\$4,111,258) amortized at 7.2400% for 20 years Principal & Interest of \$389,634 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$10.4965

(2) 20% ROE (\$1,027,815) times the ROE factor (0.030630) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.8481

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	41,978
Comparison Date: 7/1/2002	Current RS PBS:	48,357
Comparison Bed 113	Effective PBS Limitation	4,743,514

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.5356	43.5356	0.3871	43.1485
Direct Care	76.8845	76.8845	0.6835	76.2010
Indirect Care	44.8870	44.8870	0.3991	44.4879
Property	13.6500	15.7324	0.1399	15.5925
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$6.2836
Supplemental Rate Add-on				\$7.1400
Totals	178.9571	181.0395	1.6096	192.8535

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259462-00 - 2010/01

220.17

The Nursing Center at University Village

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
12250 North 22nd Street Tampa FL 33612 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/9/1989 Acquired Date: 11/9/1989 Entered Medicaid 11/9/1989 Med # Active Date: 10/16/2002 Previous Med # 220299	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,472 Medicare: 8,693 Medicaid: 18,975	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.07205% Occupancy: 89.87250% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.17550% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	801,413	1,917,589	1,029,923	186,335	0	3,935,260
1a	Audit Adjustments						
2	Cost Per Diem	42.2352	101.0587	54.2779	9.8200		207.3918
3	Cost Per Diem Inflated	40.9968	106.0779	52.6864			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.9968	106.0779	52.6864	9.8200		209.5811
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.6576		52.5500			
7	Provider Target Rate	45.3094		53.3170			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.9968	95.9170	52.6864	9.8200		199.4202
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.9968	95.9170	52.6864	9.8200		199.4202
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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220.17

The Nursing Center at University Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/9/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 5,294,058 FRVS Base Asset: 1,558,338 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 13,689,000.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,235,246	8.8622	
	< 60% of Base: False		20% ROE(2): 1,058,812	0.9764	
	Interest Rate: 5.4910 %		Insurance Cost(3): 55,654	1.4100	
	Chase Rate: 9.0000 %		Taxes Cost(3): 44,119	1.1177	
	Amortization Rate: 5.4910 %		Home Office(3): 18,583	0.4708	
	Interest Only: False		Replacement(3&4): 9,314	0.0000	
Yearly Payment: 349,346		Total FRVS PD:	12.8371		

(1) 80% Capital (\$4,235,246) amortized at 5.4910% for 20 years Principal & Interest of \$349,346 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8622

(2) 20% ROE (\$1,058,812) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9764

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 30,023
Comparison Date: 7/1/1989	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,801,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.9968	40.9968	0.3645	40.6323
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	52.6864	52.6864	0.4684	52.2180
Property	9.8200	12.8371	0.1141	12.7230
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3905
Supplemental Rate Add-on				\$7.1400
Totals	199.4202	202.4373	1.7998	220.1680

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259586-00 - 2010/01
238.00

Hamlin Place

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2180 Hypoluxo Road Lantana FL 33462 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/28/1984 Acquired Date: 12/28/1984 Entered Medicaid 12/28/1984 Med # Active Date: 11/30/2002 Previous Med # 217361	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 34,591 Medicare: 6,459 Medicaid: 17,999	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.03377% Occupancy: 78.97488% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 97.69477% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	854,606	1,791,615	1,088,896	607,826	0	4,342,943
1a	Audit Adjustments						
2	Cost Per Diem	47.4807	99.5397	60.4976	33.7700		241.2880
3	Cost Per Diem Inflated	48.0440	102.1595	61.2154			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0440	102.1595	61.2154	33.7700		245.1889
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.3608		54.0172			
7	Provider Target Rate	47.0374		54.8056			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.0374	97.1828	54.8056	13.6500		212.6758
12/13	Medicaid Adjustment Rate		0.2224	0.1254			
14	Prospective Per Diem 11	47.0374	97.4052	54.9310	13.6500		213.0236
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 259586-00 - 2010/01

238.00

Hamlin Place

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1995 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 5,746,535 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 2,700,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 11.5000 % Chase Rate: 10.0000 % Amortization Rate: 11.5000 % Interest Only: False Yearly Payment: 588,314		Total Amount	Per Diem
		80% Capital(1): 4,597,228	14.9243	
		20% ROE(2): 1,149,307	0.8930	
		Insurance Cost(3): 74,670	2.1587	
		Taxes Cost(3): 87,892	2.5409	
		Home Office(3): 0	0.0000	
		Replacement(3&4): 7,505	0.0000	
		Total FRVS PD:	20.5169	

(1) 80% Capital (\$4,597,228) amortized at 11.5000% for 20 years Principal & Interest of \$588,314 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.9243

(2) 20% ROE (\$1,149,307) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8930

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.0374	47.0374	0.4182	46.6192
Direct Care	97.4052	97.4052	0.8660	96.5392
Indirect Care	54.9310	54.9310	0.4884	54.4426
Property	13.6500	20.5169	0.1824	20.3345
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9229
Supplemental Rate Add-on				\$7.1400
Totals	213.0236	219.8905	1.9550	237.9984

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259870-00 - 2010/01

220.51

Avante at St. Cloud, Inc.

Type of Cost Report: Prospective with Interim Component[8] Type of Cost: Actual with Interim Component[3] Type of Rate: Prospective[1] Interim Component effective date : 11/01/2007

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change[1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1301 Kansas Avenue St. Cloud FL 34769 County: Osceola[49] Region: Central[3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1968 Acquired Date: 9/1/1968 Entered Medicaid 1/1/1981 Med # Active Date: 3/1/2003 Previous Med # 229385	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 131 Maximum: 47,815 Max Annualized: 47,815 Total Patient: 41,702 Medicare: 5,725 Medicaid: 32,730	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.48544% Occupancy: 87.21531% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.88847% Weighted Low Occ Adjustment Factor: 100.00000% Interim Component Effective date: 11/1/2007	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,475,961	2,878,531	1,666,595	186,561	0	6,207,648
1a	Audit Adjustments						
2	Cost Per Diem	45.0951	87.9478	50.9195	5.7000		189.6624
3	Cost Per Diem Inflated	44.9449	90.8563	50.7499			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.9449	90.8563	50.7499	5.7000		192.2511
5a	Interim Adjustment	1.6189					
5b	Interim Adjusted Per Diem	46.5638					
6	Prior Semester: Provider Target Base	38.5668		50.6502			
7	Provider Target Rate	39.1297		51.3894			
7a	Interim Adjustment	3.8622					
7b	Interim Adjusted Provider Target Rate	42.9919					
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9919	90.8563	50.7499	5.7000		190.2981
12/13	Medicaid Adjustment Rate		2.9116	1.6263			
14	Prospective Per Diem 11	42.9919	93.7679	52.3762	5.7000		194.8360
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 259870-00 - 2010/01
220.51

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Avante at St. Cloud, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	4/1/1992	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	None [1]	80% Capital(1):	2,620,306	7.5703
Indexed Asset Value	3,275,382	< 60% of Base:	True	20% ROE(2):	655,076	0.4915
FRVS Base Asset:	1,771,947	Interest Rate:	12.5000 %	Insurance Cost(3):	81,216	1.9475
Occup Adj Factor:	0.9000	Chase Rate:	12.5000 %	Taxes Cost(3):	53,915	1.2929
ROE Factor	0.032290	Amortization Rate:	12.5000 %	Home Office(3):	42,189	1.0117
		Interest Only:	True	Replacement(3&4):	22,868	0.0000
		Yearly Payment:	325,776	Total FRVS PD:		12.3139

(1) 80% Capital (\$2,620,306) amortized at 12.5000% for 20 years Interest of \$325,776 divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$7.5703

(2) 20% ROE (\$655,076) times the ROE factor (0.032290) divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$0.4915

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 131	Effective PBS Limitation	3,733,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9919	42.9919	0.3822	42.6097
Direct Care	93.7679	93.7679	0.8336	92.9343
Indirect Care	52.3762	52.3762	0.4657	51.9105
Property	5.7000	12.3139	0.1095	12.2044
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7086
Supplemental Rate Add-on				\$7.1400
Totals	194.8360	201.4499	1.7910	220.5075

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259896-00 - 2010/01
203.67

Beneva Lakes Healthcare and Rehabilitation Cent

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
741 S. Beneva Road Sarasota FL 34232 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1982 Acquired Date: 9/1/1982 Entered Medicaid 9/1/1982 Med # Active Date: 3/1/2003 Previous Med # 209350	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,228 Medicare: 5,127 Medicaid: 27,935	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.75735% Occupancy: 93.87068% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.12140% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,043,155	2,244,387	1,462,700	575,182	0	5,325,424
1a	Audit Adjustments						
2	Cost Per Diem	37.3422	80.3432	52.3608	20.5900		190.6362
3	Cost Per Diem Inflated	36.2473	84.3335	50.8255			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.2473	84.3335	50.8255	20.5900		191.9963
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		49.1895			
7	Provider Target Rate	39.0637		49.9074			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.2473	84.3335	49.9074	13.6500		184.1382
12/13	Medicaid Adjustment Rate		1.6847	0.9970			
14	Prospective Per Diem 11	36.2473	86.0182	50.9044	13.6500		186.8199
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259896-00 - 2010/01

203.67

Beneva Lakes Healthcare and Rehabilitation Cent

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,118,750.00		Total Amount	Per Diem
RS to Start Calcs:	1982/07	Type:	Variable [3]	80% Capital(1):	3,867,778	7.3791
Indexed Asset Value	4,834,722	< 60% of Base:	False	20% ROE(2):	966,944	0.8916
FRVS Base Asset:	3,420,000	Interest Rate:	4.3900 %	Insurance Cost(3):	31,089	0.7541
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	70,851	1.7185
ROE Factor	0.036350	Amortization Rate:	4.3900 %	Home Office(3):	13,890	0.3369
		Interest Only:	False	Replacement(3&4):	134,959	0.0000
		Yearly Payment:	290,885	Total FRVS PD:		11.0802

(1) 80% Capital (\$3,867,778) amortized at 4.3900% for 20 years Principal & Interest of \$290,885 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.3791

(2) 20% ROE (\$966,944) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8916

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.2473	36.2473	0.3223	35.9250
Direct Care	86.0182	86.0182	0.7647	85.2535
Indirect Care	50.9044	50.9044	0.4526	50.4518
Property	13.6500	11.0802	0.0985	10.9817
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9140
Supplemental Rate Add-on				\$7.1400
Totals	186.8199	184.2501	1.6381	203.6660

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259900-00 - 2010/01

181.52

Central Park Healthcare and Rehabilitation Cente

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
702 S. Kings Avenue Brandon FL 33511 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/25/1991 Acquired Date: 2/25/1991 Entered Medicaid 2/25/1991 Med # Active Date: 3/1/2003 Previous Med # 203351	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 20,765 Medicare: 5,884 Medicaid: 12,923	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 62.23453% Occupancy: 95.60313% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.26451% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	394,916	946,266	620,869	251,740	0	2,213,791
1a	Audit Adjustments						
2	Cost Per Diem	30.5592	73.2234	48.0437	19.4800		171.3063
3	Cost Per Diem Inflated	31.0280	75.0083	48.7808			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.0280	75.0083	48.7808	19.4800		174.2971
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.6510		44.2413			
7	Provider Target Rate	37.1859		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.0280	75.0083	44.8870	13.6500		164.5733
12/13	Medicaid Adjustment Rate		1.0324	0.6178			
14	Prospective Per Diem 11	31.0280	76.0407	45.5048	13.6500		166.2235
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259900-00 - 2010/01

181.52

Central Park Healthcare and Rehabilitation Cente

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 2/25/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 4,996,268 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.027290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,835,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,997,014	7.6257
	< 60% of Base:	False	20% ROE(2):	999,254	0.6918
	Interest Rate:	4.3900 %	Insurance Cost(3):	15,762	0.7591
	Chase Rate:	4.2500 %	Taxes Cost(3):	48,378	2.3298
	Amortization Rate:	4.3900 %	Home Office(3):	9,848	0.4743
	Interest Only:	False	Replacement(3&4):	13,428	0.0000
Yearly Payment:	300,604	Total FRVS PD:		11.8807	

(1) 80% Capital (\$3,997,014) amortized at 4.3900% for 20 years Principal & Interest of \$300,604 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6257

(2) 20% ROE (\$999,254) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6918

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.0280	31.0280	0.2759	30.7521
Direct Care	76.0407	76.0407	0.6760	75.3647
Indirect Care	45.5048	45.5048	0.4046	45.1002
Property	13.6500	11.8807	0.1056	11.7751
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.3874
Supplemental Rate Add-on				\$7.1400
Totals	166.2235	164.4542	1.4621	181.5195

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259918-00 - 2010/01

198.84

Coral Bay Healthcare and Rehabilitation

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2939 S. Haverhill Road West Palm Beach FL 33415 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/4/1993 Acquired Date: 5/4/1993 Entered Medicaid 5/4/1993 Med # Active Date: 3/1/2003 Previous Med # 210650	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 20,166 Medicare: 8,309 Medicaid: 8,715	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 43.21630% Occupancy: 92.84530% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.85298% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	331,079	694,630	529,784	178,483	0	1,733,976
1a	Audit Adjustments						
2	Cost Per Diem	37.9896	79.7051	60.7899	20.4800		198.9646
3	Cost Per Diem Inflated	38.5724	81.6480	61.7225			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.5724	81.6480	61.7225	20.4800		202.4229
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.3234		49.9833			
7	Provider Target Rate	41.9265		50.7128			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.5724	81.6480	50.7128	13.6500		184.5832
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.5724	81.6480	50.7128	13.6500		184.5832
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 259918-00 - 2010/01
198.84

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Coral Bay Healthcare and Rehabilitation

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/4/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,736,250.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,534,775	8.6516
Indexed Asset Value	5,668,469	< 60% of Base:	False	20% ROE(2):	1,133,694	0.7848
FRVS Base Asset:	3,861,960	Interest Rate:	4.3900 %	Insurance Cost(3):	15,763	0.7817
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	45,757	2.2690
ROE Factor	0.027290	Amortization Rate:	4.3900 %	Home Office(3):	11,529	0.5717
		Interest Only:	False	Replacement(3&4):	49,825	0.0000
		Yearly Payment:	341,048	Total FRVS PD:		13.0588

(1) 80% Capital (\$4,534,775) amortized at 4.3900% for 20 years Principal & Interest of \$341,048 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6516

(2) 20% ROE (\$1,133,694) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7848

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.5724	38.5724	0.3429	38.2295
Direct Care	81.6480	81.6480	0.7259	80.9221
Indirect Care	50.7128	50.7128	0.4509	50.2619
Property	13.6500	13.0588	0.1161	12.9427
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.3428
Supplemental Rate Add-on				\$7.1400
Totals	184.5832	183.9920	1.6358	198.8390

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259926-00 - 2010/01

200.05

Oakbridge Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3110 Oakbridge Blvd., E. Lakeland FL 33803 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/11/1991 Acquired Date: 7/11/1991 Entered Medicaid 8/2/1991 Med # Active Date: 3/1/2003 Previous Med # 203921	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 20,883 Medicare: 10,917 Medicaid: 8,093	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 38.75401% Occupancy: 96.14641% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.93656% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	292,461	661,314	465,019	170,115	0	1,588,909
1a	Audit Adjustments						
2	Cost Per Diem	36.1375	81.7143	57.4594	21.0200		196.3312
3	Cost Per Diem Inflated	36.6919	83.7062	58.3409			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.6919	83.7062	58.3409	21.0200		199.7590
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.9074		52.5694			
7	Provider Target Rate	38.4607		53.3366			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.6919	83.7062	53.3366	13.6500		187.3847
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	36.6919	83.7062	53.3366	13.6500		187.3847
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 259926-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

200.05

Oakbridge Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/2/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,891,250.00		Total Amount	Per Diem
RS to Start Calcs:	1991/07	Type:	Variable [3]	80% Capital(1):	4,525,158	8.6333
Indexed Asset Value	5,656,448	< 60% of Base:	False	20% ROE(2):	1,131,290	0.7832
FRVS Base Asset:	3,663,600	Interest Rate:	4.3900 %	Insurance Cost(3):	15,763	0.7548
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	50,446	2.4156
ROE Factor	0.027290	Amortization Rate:	4.3900 %	Home Office(3):	13,874	0.6644
		Interest Only:	False	Replacement(3&4):	9,535	0.0000
		Yearly Payment:	340,325	Total FRVS PD:		13.2513

(1) 80% Capital (\$4,525,158) amortized at 4.3900% for 20 years Principal & Interest of \$340,325 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6333

(2) 20% ROE (\$1,131,290) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7832

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,663,600

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.6919	36.6919	0.3262	36.3657
Direct Care	83.7062	83.7062	0.7442	82.9620
Indirect Care	53.3366	53.3366	0.4742	52.8624
Property	13.6500	13.2513	0.1178	13.1335
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.5832
Supplemental Rate Add-on				\$7.1400
Totals	187.3847	186.9860	1.6624	200.0468

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259934-00 - 2010/01

191.19

The Parks Healthcare and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9311 S. Orange Blossom Trail Orlando FL 32837 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 3/1/2003 Previous Med # 208078	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 20,503 Medicare: 4,025 Medicaid: 14,110	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.81920% Occupancy: 94.39687% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.77232% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	488,107	1,054,923	708,890	277,120	0	2,529,040
1a	Audit Adjustments						
2	Cost Per Diem	34.5930	74.7642	50.2403	19.6400		179.2375
3	Cost Per Diem Inflated	35.1237	76.5867	51.0111			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.1237	76.5867	51.0111	19.6400		182.3615
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.1237	76.5867	44.8870	13.6500		170.2474
12/13	Medicaid Adjustment Rate		1.6215	0.9503			
14	Prospective Per Diem 11	35.1237	78.2082	45.8373	13.6500		172.8192
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 259934-00 - 2010/01

191.19

The Parks Healthcare and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 4,286,250.00		
RS to Start Calcs: 1984/07		Type: Variable [3]	80% Capital(1): 4,568,080	8.7152
Indexed Asset Value 5,710,100		< 60% of Base: False	20% ROE(2): 1,142,020	0.7906
FRVS Base Asset: 2,893,663		Interest Rate: 4.3900 %	Insurance Cost(3): 15,763	0.7688
Occup Adj Factor: 0.9000		Chase Rate: 4.2500 %	Taxes Cost(3): 35,357	1.7245
ROE Factor 0.027290		Amortization Rate: 4.3900 %	Home Office(3): 9,154	0.4465
		Interest Only: False	Replacement(3&4): 21,886	0.0000
		Yearly Payment: 343,553	Total FRVS PD:	12.4456

(1) 80% Capital (\$4,568,080) amortized at 4.3900% for 20 years Principal & Interest of \$343,553 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7152

(2) 20% ROE (\$1,142,020) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7906

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.1237	35.1237	0.3123	34.8114
Direct Care	78.2082	78.2082	0.6953	77.5129
Indirect Care	45.8373	45.8373	0.4075	45.4298
Property	13.6500	12.4456	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7706
Supplemental Rate Add-on				\$7.1400
Totals	172.8192	171.6148	1.5365	191.1933

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 259942-00 - 2010/01

218.27

Riverfront Nursing and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
105 15th Street East Bradenton FL 34208 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1972 Acquired Date: 12/1/1972 Entered Medicaid 12/1/1972 Med # Active Date: 4/28/2003 Previous Med # 204960	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,260 Max Annualized: 40,150 Total Patient: 38,714 Medicare: 4,783 Medicaid: 26,260	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 67.83076% Occupancy: 96.15996% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.95332% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,132,016	2,159,318	1,257,709	561,176	0	5,110,219
1a	Audit Adjustments						
2	Cost Per Diem	43.1080	82.2284	47.8945	21.3700		194.6009
3	Cost Per Diem Inflated	43.1515	87.2761	47.9429			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.1515	87.2761	47.9429	21.3700		199.7405
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.6431		51.8448			
7	Provider Target Rate	43.2655		52.6015			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.1515	87.2761	47.9429	13.6500		192.0205
12/13	Medicaid Adjustment Rate		1.7507	0.9617			
14	Prospective Per Diem 11	43.1515	89.0268	48.9046	13.6500		194.7329
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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218.27

Riverfront Nursing and Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1992	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,901,000.00		Total Amount	Per Diem
RS to Start Calcs:	1972/07	Type:	Fixed [2]	80% Capital(1):	3,761,300	11.6431
Indexed Asset Value	4,701,625	< 60% of Base:	False	20% ROE(2):	940,325	1.0248
FRVS Base Asset:	912,347	Interest Rate:	10.0000 %	Insurance Cost(3):	144,623	3.7357
Occup Adj Factor:	0.9000	Chase Rate:	6.5000 %	Taxes Cost(3):	52,991	1.3688
ROE Factor	0.039380	Amortization Rate:	9.5000 %	Home Office(3):	4,462	0.1153
		Interest Only:	False	Replacement(3&4):	55,216	0.0000
		Yearly Payment:	420,723	Total FRVS PD:		17.8877

(1) 80% Capital (\$3,761,300) amortized at 9.5000% for 20 years Principal & Interest of \$420,723 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.6431

(2) 20% ROE (\$940,325) times the ROE factor (0.039380) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$1.0248

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 110	Effective PBS Limitation	3,135,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.1515	43.1515	0.3836	42.7679
Direct Care	89.0268	89.0268	0.7915	88.2353
Indirect Care	48.9046	48.9046	0.4348	48.4698
Property	13.6500	17.8877	0.1590	17.7287
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9268
Supplemental Rate Add-on				\$7.1400
Totals	194.7329	198.9706	1.7689	218.2685

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260355-00 - 2010/01

205.26

Sarasota Memorial Nursing & Rehabilitation Facility

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5640 Rand Blvd Sarasota FL 34238 County: Sarasota [58] Region: South [2] Area: 8 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 7/1/1987 Med # Active Date: 1/1/2003 Previous Med # 212547	10/01/2006-09/30/2007 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,651 Medicare: 11,542 Medicaid: 16,434	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 41.44662% Occupancy: 90.52740% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.98564% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.65987860 Semester Index: 1.77482092 Cost: 1.06924743 Target: 1.01021645 DC FY Index: 1.65600000 DC Sem Index: 1.80700000 DC Inflation: 1.09118357 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	494,170	1,621,873	700,075	294,990	0	3,111,108
1a	Audit Adjustments						
2	Cost Per Diem	30.0700	98.6901	42.5992	17.9500		189.3093
3	Cost Per Diem Inflated	32.1523	107.6890	45.5491			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.1523	107.6890	45.5491	17.9500		203.3404
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.1523	97.1828	45.5491	13.6500		188.5342
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	32.1523	97.1828	45.5491	13.6500		188.5342
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260355-00 - 2010/01
205.26

Sarasota Memorial Nursing & Rehabilitation Facility

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,457,794 FRVS Base Asset: 3,503,400 Occup Adj Factor: 0.9000 ROE Factor 0.047290	Mortgage Information		Calculation of FRVS Per Diem																									
	Amount: 0.00 Type: None [1] < 60% of Base: True Interest Rate: 10.5000 % Chase Rate: 10.5000 % Amortization Rate: 10.5000 % Interest Only: True Yearly Payment: 455,251		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> <tr> <td>80% Capital(1):</td> <td align="right">4,366,235</td> <td align="right">11.5487</td> </tr> <tr> <td>20% ROE(2):</td> <td align="right">1,091,559</td> <td align="right">1.3095</td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right">0</td> <td align="right">0.0000</td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right">0</td> <td align="right">0.0000</td> </tr> <tr> <td>Home Office(3):</td> <td align="right">0</td> <td align="right">0.0000</td> </tr> <tr> <td>Replacement(3&4):</td> <td align="right">109,809</td> <td align="right">0.0000</td> </tr> <tr> <td>Total FRVS PD:</td> <td></td> <td align="right">12.8582</td> </tr> </table>		Total Amount	Per Diem	80% Capital(1):	4,366,235	11.5487	20% ROE(2):	1,091,559	1.3095	Insurance Cost(3):	0	0.0000	Taxes Cost(3):	0	0.0000	Home Office(3):	0	0.0000	Replacement(3&4):	109,809	0.0000	Total FRVS PD:		12.8582	
	Total Amount	Per Diem																										
80% Capital(1):	4,366,235	11.5487																										
20% ROE(2):	1,091,559	1.3095																										
Insurance Cost(3):	0	0.0000																										
Taxes Cost(3):	0	0.0000																										
Home Office(3):	0	0.0000																										
Replacement(3&4):	109,809	0.0000																										
Total FRVS PD:		12.8582																										

(1) 80% Capital (\$4,366,235) amortized at 10.5000% for 20 years Interest of \$455,251 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5487

(2) 20% ROE (\$1,091,559) times the ROE factor (0.047290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3095

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,503,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.1523	32.1523	0.2859	31.8664
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	45.5491	45.5491	0.4050	45.1441
Property	13.6500	12.8582	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.2646
Supplemental Rate Add-on				\$7.1400
Totals	188.5342	187.7424	1.6763	205.2625

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260371-00 - 2010/01

208.87

Bridgeview Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
350 South Ridgewood Avenue Ormond Beach FL 32174 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1982 Acquired Date: 2/1/1982 Entered Medicaid 2/1/1982 Med # Active Date: 5/1/2003 Previous Med # 206539	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 139 Maximum: 50,874 Max Annualized: 50,735 Total Patient: 44,766 Medicare: 3,841 Medicaid: 36,347	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.19332% Occupancy: 87.99387% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.85158% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,511,563	3,108,732	1,656,043	646,613	0	6,922,951
1a	Audit Adjustments						
2	Cost Per Diem	41.5870	85.5293	45.5620	17.7900		190.4683
3	Cost Per Diem Inflated	40.3676	89.7772	44.2261			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.3676	89.7772	44.2261	17.7900		192.1609
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.6514		47.2753			
7	Provider Target Rate	37.1863		47.9653			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1863	89.7772	44.2261	13.6500		184.8396
12/13	Medicaid Adjustment Rate		3.1505	1.5520			
14	Prospective Per Diem 11	37.1863	92.9277	45.7781	13.6500		189.5421
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260371-00 - 2010/01
208.87

Bridgeview Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/24/1996 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 5,628,933 FRVS Base Asset: 3,114,685 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,604,537.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,503,146	8.6501
	< 60% of Base:	False	20% ROE(2):	1,125,787	0.8962
	Interest Rate:	7.1087 %	Insurance Cost(3):	57,177	1.2772
	Chase Rate:	4.2500 %	Taxes Cost(3):	59,699	1.3336
	Amortization Rate:	6.2500 %	Home Office(3):	37,215	0.8313
	Interest Only:	False	Replacement(3&4):	185,137	0.0000
Yearly Payment:	394,977	Total FRVS PD:		12.9884	

(1) 80% Capital (\$4,503,146) amortized at 6.2500% for 20 years Principal & Interest of \$394,977 divided by annual available days (50,735) divided by Occup. Adj. (0.9000) = \$8.6501

(2) 20% ROE (\$1,125,787) times the ROE factor (0.036350) divided by annual available days (50,735) divided by Occup. Adj. (0.9000) = \$0.8962

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	143	Effective PBS Limitation	4,075,500

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	37.1863	37.1863	0.3306	36.8557	
Direct Care	92.9277	92.9277	0.8262	92.1015	
Indirect Care	45.7781	45.7781	0.4070	45.3711	
Property	13.6500	12.9884	0.1155	12.8729	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.5266	
Supplemental Rate Add-on				\$7.1400	
Totals	189.5421	188.8805	1.6793	208.8678	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260444-00 - 2010/01

211.53

Bavview Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
301 South Bay Street Eustis FL 32726 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1983 Acquired Date: 2/1/1983 Entered Medicaid 2/1/1983 Med # Active Date: 5/1/2003 Previous Med # 207209	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,305 Medicare: 5,458 Medicaid: 26,924	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.16058% Occupancy: 82.66166% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.25544% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,086,432	2,266,666	1,344,439	628,675	0	5,326,212
1a	Audit Adjustments						
2	Cost Per Diem	40.3518	84.1876	49.9346	23.3500		197.8240
3	Cost Per Diem Inflated	39.1687	88.3689	48.4705			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1687	88.3689	48.4705	23.3500		199.3581
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.2651		48.2080			
7	Provider Target Rate	44.9111		48.9116			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1687	88.3689	48.4705	13.6500		189.6581
12/13	Medicaid Adjustment Rate		2.4019	1.3175			
14	Prospective Per Diem 11	39.1687	90.7708	49.7880	13.6500		193.3775
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260444-00 - 2010/01

211.53

Bavview Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,526,316.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	Variable [3]	80% Capital(1):	3,794,498	8.4429
Indexed Asset Value	4,743,122	< 60% of Base:	False	20% ROE(2):	948,624	0.8747
FRVS Base Asset:	2,863,939	Interest Rate:	7.1087 %	Insurance Cost(3):	52,297	1.4405
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	45,078	1.2416
ROE Factor	0.036350	Amortization Rate:	6.2500 %	Home Office(3):	31,584	0.8700
		Interest Only:	False	Replacement(3&4):	57,852	0.0000
		Yearly Payment:	332,821	Total FRVS PD:		12.8697

(1) 80% Capital (\$3,794,498) amortized at 6.2500% for 20 years Principal & Interest of \$332,821 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4429

(2) 20% ROE (\$948,624) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8747

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1687	39.1687	0.3482	38.8205
Direct Care	90.7708	90.7708	0.8070	89.9638
Indirect Care	49.7880	49.7880	0.4426	49.3454
Property	13.6500	12.8697	0.1144	12.7553
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5011
Supplemental Rate Add-on				\$7.1400
Totals	193.3775	192.5972	1.7122	211.5261

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260452-00 - 2010/01

217.91

Ruleme Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2810 Ruleme Street Eustis FL 32726 County: Lake [35] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1981 Acquired Date: 5/1/1981 Entered Medicaid 5/1/1981 Med # Active Date: 5/1/2003 Previous Med # 213241	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 138 Maximum: 50,508 Max Annualized: 50,370 Total Patient: 39,086 Medicare: 9,206 Medicaid: 24,053	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.53866% Occupancy: 77.38576% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.72896% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,072,848	2,087,898	1,322,666	620,086	22,560	5,126,058
1a	Audit Adjustments						
2	Cost Per Diem	44.6035	86.8041	54.9896	25.7800	0.9379	213.1151
3	Cost Per Diem Inflated	43.2957	91.1153	53.3773			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.2957	91.1153	53.3773	25.7800	0.9379	214.5062
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.4899		53.0667			
7	Provider Target Rate	41.0808		53.8412			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.0808	91.1153	52.4914	13.6500	0.9379	199.2754
12/13	Medicaid Adjustment Rate		1.1828	0.6814			
14	Prospective Per Diem 11	41.0808	92.2981	53.1728	13.6500	0.9379	201.1396
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260452-00 - 2010/01

217.91

Ruleme Center, LLC

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:		Total Amount	Per Diem	
RS to Start Calcs: 1981/01	Type:	889,000.00	80% Capital(1):	3,155,598	7.5155
Indexed Asset Value: 3,944,497	< 60% of Base:	Fixed [2]	20% ROE(2):	788,899	0.6326
FRVS Base Asset: 1,464,156	Interest Rate:	9.0000 %	Insurance Cost(3):	60,142	1.5387
Occup Adj Factor: 0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	54,857	1.4035
ROE Factor: 0.036350	Amortization Rate:	9.0000 %	Home Office(3):	38,181	0.9768
	Interest Only:	False	Replacement(3&4):	109,760	0.0000
	Yearly Payment:	340,701	Total FRVS PD:		12.0671

(1) 80% Capital (\$3,155,598) amortized at 9.0000% for 20 years Principal & Interest of \$340,701 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$7.5155

(2) 20% ROE (\$788,899) times the ROE factor (0.036350) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.6326

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed: 135	Effective PBS Limitation	3,847,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.0808	41.0808	0.3652	40.7156
Direct Care	92.2981	92.2981	0.8206	91.4775
Indirect Care	53.1728	53.1728	0.4727	52.7001
Property	13.6500	12.0671	0.1214	13.5286
ROE	0.9379	0.7322	0.0083	0.9296
ROE Adjustment	-0.7322	-0.7322	-0.0065	-0.7257
Quality Assess-Medicaid Share				\$12.1474
Supplemental Rate Add-on				\$7.1400
Totals	200.4074	198.6188	1.7817	217.9131

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260568-00 - 2010/01

205.86

Tierra Pines Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7380 Ulmerton Road Largo FL 33771 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1979 Acquired Date: 9/1/1979 Entered Medicaid 11/1/1981 Med # Active Date: 5/1/2003 Previous Med # 213306	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,903 Medicare: 1,955 Medicaid: 37,884 Medicaid Utilization 88.30152% Occupancy: 97.68443% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.83914% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,489,639	3,241,641	1,644,997	706,915	0	7,083,192
1a	Audit Adjustments						
2	Cost Per Diem	39.3211	85.5675	43.4219	18.6600		186.9705
3	Cost Per Diem Inflated	38.1682	89.8173	42.1487			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.1682	89.8173	42.1487	18.6600		188.7942
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.7789		47.1798			
7	Provider Target Rate	43.4033		47.8684			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.1682	89.8173	42.1487	13.6500		183.7842
12/13	Medicaid Adjustment Rate		3.8702	1.8162			
14	Prospective Per Diem 11	38.1682	93.6875	43.9649	13.6500		189.4706
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 260568-00 - 2010/01
205.86

Tierra Pines Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/24/1996 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 3,233,747 FRVS Base Asset: 1,907,752 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,595,285.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,586,998	5.7562
	< 60% of Base:	False	20% ROE(2):	646,749	0.5964
	Interest Rate:	7.1087 %	Insurance Cost(3):	49,361	1.1505
	Chase Rate:	4.2500 %	Taxes Cost(3):	47,573	1.1089
	Amortization Rate:	6.2500 %	Home Office(3):	32,800	0.7645
	Interest Only:	False	Replacement(3&4):	40,451	0.0000
Yearly Payment:	226,909	Total FRVS PD:		9.3765	

(1) 80% Capital (\$2,586,998) amortized at 6.2500% for 20 years Principal & Interest of \$226,909 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7562

(2) 20% ROE (\$646,749) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5964

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	38.1682	38.1682	0.3393	37.8289	
Direct Care	93.6875	93.6875	0.8329	92.8546	
Indirect Care	43.9649	43.9649	0.3909	43.5740	
Property	13.6500	9.3765	0.0834	9.2931	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$15.1659	
Supplemental Rate Add-on				\$7.1400	
Totals	189.4706	185.1971	1.6465	205.8565	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 260576-00 - 2010/01

217.05

Highlands Lake Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4240 Lakeland Highlands Roa Lakeland FL 33813 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/31/1988 Acquired Date: 8/31/1988 Entered Medicaid 9/29/1988 Med # Active Date: 5/1/2003 Previous Med # 213128	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 179 Maximum: 65,514 Max Annualized: 65,335 Total Patient: 63,636 Medicare: 18,832 Medicaid: 37,533	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.98077% Occupancy: 97.13344% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.15755% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,549,974	3,269,710	2,055,376	1,044,168	0	7,919,228
1a	Audit Adjustments						
2	Cost Per Diem	41.2963	87.1156	54.7618	27.8200		210.9937
3	Cost Per Diem Inflated	40.0855	91.4423	53.1561			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.0855	91.4423	53.1561	27.8200		212.5039
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	65.2289		54.7378			
7	Provider Target Rate	66.1809		55.5367			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.0855	91.4423	53.1561	13.6500		198.3339
12/13	Medicaid Adjustment Rate		0.9239	0.5371			
14	Prospective Per Diem 11	40.0855	92.3662	53.6932	13.6500		199.7949
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 260576-00 - 2010/01
217.05

Highlands Lake Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/29/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 7,865,026 FRVS Base Asset: 3,559,440 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,105,263.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,292,021	9.3855
	< 60% of Base:	False	20% ROE(2):	1,573,005	0.9724
	Interest Rate:	7.1087 %	Insurance Cost(3):	91,760	1.4420
	Chase Rate:	4.2500 %	Taxes Cost(3):	100,093	1.5729
	Amortization Rate:	6.2500 %	Home Office(3):	62,752	0.9861
	Interest Only:	False	Replacement(3&4):	131,765	0.0000
Yearly Payment:	551,882	Total FRVS PD:	14.3589		

(1) 80% Capital (\$6,292,021) amortized at 6.2500% for 20 years Principal & Interest of \$551,882 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.3855

(2) 20% ROE (\$1,573,005) times the ROE factor (0.036350) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.9724

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,559,440

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	40.0855	40.0855	0.3564	39.7291	
Direct Care	92.3662	92.3662	0.8212	91.5450	
Indirect Care	53.6932	53.6932	0.4774	53.2158	
Property	13.6500	14.3589	0.1277	14.2312	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.1876	
Supplemental Rate Add-on				\$7.1400	
Totals	199.7949	200.5038	1.7827	217.0487	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 260649-00 - 2010/01

213.70

Coquina Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
170 N. Center Street Ormond Beach FL 32074 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 11/1/1987 Med # Active Date: 5/1/2003 Previous Med # 209929	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,048 Medicare: 9,344 Medicaid: 24,759	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.31719% Occupancy: 93.46084% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.61441% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	967,252	2,162,107	1,257,488	746,731	0	5,133,578
1a	Audit Adjustments						
2	Cost Per Diem	39.0667	87.3261	50.7891	30.1600		207.3419
3	Cost Per Diem Inflated	37.9212	91.6632	49.2999			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.9212	91.6632	49.2999	30.1600		209.0443
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.9295		52.0356			
7	Provider Target Rate	43.5561		52.7951			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.9212	91.6632	49.2999	13.6500		192.5343
12/13	Medicaid Adjustment Rate		1.0639	0.5722			
14	Prospective Per Diem 11	37.9212	92.7271	49.8721	13.6500		194.1704
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260649-00 - 2010/01

213.70

Coquina Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,802,840 FRVS Base Asset: 1,751,700 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,464,793.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,642,272	10.3293	
	< 60% of Base: False		20% ROE(2): 1,160,568	1.0702	
	Interest Rate: 7.1087 %		Insurance Cost(3): 59,600	1.4520	
	Chase Rate: 4.2500 %		Taxes Cost(3): 69,094	1.6832	
	Amortization Rate: 6.2500 %		Home Office(3): 39,810	0.9698	
	Interest Only: False		Replacement(3&4): 105,642	0.0000	
Yearly Payment: 407,180		Total FRVS PD:	15.5045		

(1) 80% Capital (\$4,642,272) amortized at 6.2500% for 20 years Principal & Interest of \$407,180 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3293

(2) 20% ROE (\$1,160,568) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0702

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,195
Comparison Date: 1/1/1987	Current RS PBS: 48,357
Comparison Bed 60	Effective PBS Limitation 1,751,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.9212	37.9212	0.3371	37.5841
Direct Care	92.7271	92.7271	0.8244	91.9027
Indirect Care	49.8721	49.8721	0.4434	49.4287
Property	13.6500	15.5045	0.1378	15.3667
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2729
Supplemental Rate Add-on				\$7.1400
Totals	194.1704	196.0249	1.7427	213.6951

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260657-00 - 2010/01

209.52

Island Lake Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
155 Landover Place Longwood FL 32750 County: Seminole [59] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/10/1989 Acquired Date: 3/10/1989 Entered Medicaid 4/10/1989 Med # Active Date: 5/1/2003 Previous Med # 200573	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,166 Medicare: 7,926 Medicaid: 23,404	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.50443% Occupancy: 96.00638% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.76334% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	936,491	1,985,849	1,170,418	580,653	0	4,673,411
1a	Audit Adjustments						
2	Cost Per Diem	40.0141	84.8508	50.0093	24.8100		199.6842
3	Cost Per Diem Inflated	38.8409	89.0650	48.5430			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.8409	89.0650	48.5430	24.8100		201.2589
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.7336		49.9783			
7	Provider Target Rate	39.2989		50.7077			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.8409	89.0650	48.5430	13.6500		190.0989
12/13	Medicaid Adjustment Rate		0.5515	0.3006			
14	Prospective Per Diem 11	38.8409	89.6165	48.8436	13.6500		190.9510
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260657-00 - 2010/01

209.52

Island Lake Center, LLC

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	4/10/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,949,390.00		Total Amount	Per Diem
RS to Start Calcs:	1989/01	Type:	Variable [3]	80% Capital(1):	4,203,857	9.3538
Indexed Asset Value	5,254,821	< 60% of Base:	False	20% ROE(2):	1,050,964	0.9691
FRVS Base Asset:	3,527,874	Interest Rate:	7.1087 %	Insurance Cost(3):	49,625	1.1769
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	61,403	1.4562
ROE Factor	0.036350	Amortization Rate:	6.2500 %	Home Office(3):	38,586	0.9151
		Interest Only:	False	Replacement(3&4):	101,540	0.0000
		Yearly Payment:	368,726	Total FRVS PD:		13.8711

(1) 80% Capital (\$4,203,857) amortized at 6.2500% for 20 years Principal & Interest of \$368,726 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3538

(2) 20% ROE (\$1,050,964) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9691

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 119	Effective PBS Limitation	3,527,874

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.8409	38.8409	0.3453	38.4956
Direct Care	89.6165	89.6165	0.7967	88.8198
Indirect Care	48.8436	48.8436	0.4342	48.4094
Property	13.6500	13.8711	0.1233	13.7478
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.9031
Supplemental Rate Add-on				\$7.1400
Totals	190.9510	191.1721	1.6995	209.5157

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260665-00 - 2010/01

212.59

Indian River Center LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7201 Greensboro Drive West Melbourne FL 32904 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1989 Acquired Date: 7/1/1989 Entered Medicaid 8/1/1989 Med # Active Date: 5/1/2003 Previous Med # 201138	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 179 Maximum: 65,514 Max Annualized: 65,335 Total Patient: 62,695 Medicare: 6,886 Medicaid: 46,056	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 73.46040% Occupancy: 95.69710% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.38075% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,835,007	4,061,445	2,175,850	909,606	0	8,981,908
1a	Audit Adjustments						
2	Cost Per Diem	39.8430	88.1849	47.2436	19.7500		195.0215
3	Cost Per Diem Inflated	38.6748	92.5647	45.8584			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.6748	92.5647	45.8584	19.7500		196.8479
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.7794		48.6368			
7	Provider Target Rate	37.3162		49.3467			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.3162	92.5647	45.8584	13.6500		189.3893
12/13	Medicaid Adjustment Rate		2.4431	1.2103			
14	Prospective Per Diem 11	37.3162	95.0078	47.0687	13.6500		193.0427
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260665-00 - 2010/01

212.59

Indian River Center LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/29/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 7,839,896 FRVS Base Asset: 3,578,520 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,992,402.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 6,271,917	9.3555	
	< 60% of Base: False		20% ROE(2): 1,567,979	0.9693	
	Interest Rate: 7.1087 %		Insurance Cost(3): 73,630	1.1744	
	Chase Rate: 4.2500 %		Taxes Cost(3): 79,210	1.2634	
	Amortization Rate: 6.2500 %		Home Office(3): 54,256	0.8654	
	Interest Only: False		Replacement(3&4): 73,524	0.0000	
Yearly Payment: 550,119		Total FRVS PD:	13.6280		

(1) 80% Capital (\$6,271,917) amortized at 6.2500% for 20 years Principal & Interest of \$550,119 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.3555

(2) 20% ROE (\$1,567,979) times the ROE factor (0.036350) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.9693

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 29,821
Comparison Date: 1/1/1989	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3162	37.3162	0.3318	36.9844
Direct Care	95.0078	95.0078	0.8447	94.1631
Indirect Care	47.0687	47.0687	0.4185	46.6502
Property	13.6500	13.6280	0.1212	13.5068
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1447
Supplemental Rate Add-on				\$7.1400
Totals	193.0427	193.0207	1.7162	212.5892

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260673-00 - 2010/01

200.62

Riverwood Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2802 Parental Home Dr Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1982 Acquired Date: 8/1/1982 Entered Medicaid 8/1/1982 Med # Active Date: 5/1/2003 Previous Med # 213331	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 77,391 Medicare: 7,146 Medicaid: 64,782	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 83.70741% Occupancy: 88.10451% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.98844% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,268,564	5,799,061	3,069,485	1,386,983	0	12,524,093
1a	Audit Adjustments						
2	Cost Per Diem	35.0184	89.5165	47.3818	21.4100		193.3267
3	Cost Per Diem Inflated	33.9916	93.9624	45.9925			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.9916	93.9624	45.9925	21.4100		195.3565
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.7819		47.1652			
7	Provider Target Rate	42.3917		47.8536			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.9916	93.9624	45.9925	13.6500		187.5965
12/13	Medicaid Adjustment Rate		3.5631	1.7441			
14	Prospective Per Diem 11	33.9916	97.5255	47.7366	13.6500		192.9037
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 260673-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

200.62

Riverwood Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/24/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,922,517.00		Total Amount	Per Diem
RS to Start Calcs:	1982/07	Type:	Variable [3]	80% Capital(1):	7,774,851	8.6497
Indexed Asset Value	9,718,564	< 60% of Base:	False	20% ROE(2):	1,943,713	0.8962
FRVS Base Asset:	4,690,816	Interest Rate:	7.1087 %	Insurance Cost(3):	106,013	1.3698
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	128,453	1.6598
ROE Factor	0.036350	Amortization Rate:	6.2500 %	Home Office(3):	64,949	0.8392
		Interest Only:	False	Replacement(3&4):	53,261	0.0000
		Yearly Payment:	681,943	Total FRVS PD:		13.4147

(1) 80% Capital (\$7,774,851) amortized at 6.2500% for 20 years Principal & Interest of \$681,943 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.6497

(2) 20% ROE (\$1,943,713) times the ROE factor (0.036350) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.8962

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.9916	33.9916	0.3022	33.6894
Direct Care	97.5255	97.5255	0.8671	96.6584
Indirect Care	47.7366	47.7366	0.4244	47.3122
Property	13.6500	13.4147	0.1193	13.2954
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.5233
Supplemental Rate Add-on				\$7.1400
Totals	192.9037	192.6684	1.7130	200.6187

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 260690-00 - 2010/01

210.73

Fairway Oaks Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
13806 N. 46th Street Tampa FL 33613 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1983 Acquired Date: 3/1/1983 Entered Medicaid 3/1/1983 Med # Active Date: 5/1/2003 Previous Med # 213292	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,167 Medicare: 4,928 Medicaid: 31,371	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.20424% Occupancy: 93.73178% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.94958% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,174,935	2,718,422	1,529,951	660,987	0	6,084,295
1a	Audit Adjustments						
2	Cost Per Diem	37.4529	86.6540	48.7696	21.0700		193.9465
3	Cost Per Diem Inflated	36.3548	90.9578	47.3396			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.3548	90.9578	47.3396	21.0700		195.7222
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.9068		48.5257			
7	Provider Target Rate	42.5184		49.2339			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.3548	90.9578	47.3396	13.6500		188.3022
12/13	Medicaid Adjustment Rate		2.6814	1.3956			
14	Prospective Per Diem 11	36.3548	93.6392	48.7352	13.6500		192.3792
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 260690-00 - 2010/01

210.73

Fairway Oaks Center, LLC

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,745,908 FRVS Base Asset: 2,511,048 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,099,769.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,796,726	8.4479
	< 60% of Base:	False	20% ROE(2):	949,182	0.8753
	Interest Rate:	7.1087 %	Insurance Cost(3):	49,361	1.1990
	Chase Rate:	4.2500 %	Taxes Cost(3):	50,243	1.2205
	Amortization Rate:	6.2500 %	Home Office(3):	34,278	0.8327
	Interest Only:	False	Replacement(3&4):	61,304	0.0000
Yearly Payment:	333,016	Total FRVS PD:	12.5754		

(1) 80% Capital (\$3,796,726) amortized at 6.2500% for 20 years Principal & Interest of \$333,016 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4479

(2) 20% ROE (\$949,182) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8753

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.3548	36.3548	0.3232	36.0316
Direct Care	93.6392	93.6392	0.8325	92.8067
Indirect Care	48.7352	48.7352	0.4333	48.3019
Property	13.6500	12.5754	0.1118	12.4636
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9878
Supplemental Rate Add-on				\$7.1400
Totals	192.3792	191.3046	1.7008	210.7316

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 260771-00 - 2010/01

236.73

Sinai Plaza Nursing & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
201 NE 112th Street Miami FL 33161 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/2/1990 Acquired Date: 11/2/1990 Entered Medicaid 11/2/1990 Med # Active Date: 6/7/2003 Previous Med # 202916	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,750 Max Annualized: 54,750 Total Patient: 49,152 Medicare: 11,866 Medicaid: 30,293	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.63127% Occupancy: 89.77534% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.05533% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,654,212	2,982,334	2,175,104	422,587	0	7,234,237
1a	Audit Adjustments						
2	Cost Per Diem	54.6071	98.4496	71.8022	13.9500		238.8089
3	Cost Per Diem Inflated	55.0658	101.2324	72.4053			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.0658	101.2324	72.4053	13.9500		242.6535
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.5352		57.4139			
7	Provider Target Rate	48.2290		58.2519			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.2290	97.1828	55.7263	13.6500		214.7881
12/13	Medicaid Adjustment Rate		1.2717	0.7292			
14	Prospective Per Diem 11	48.2290	98.4545	56.4555	13.6500		216.7890
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 260771-00 - 2010/01
236.73

Sinai Plaza Nursing & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/2/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 7,253,550 FRVS Base Asset: 4,526,100 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,802,840	14.5866
	< 60% of Base:	False	20% ROE(2):	1,450,710	0.9171
	Interest Rate:	11.0000 %	Insurance Cost(3):	20,623	0.4196
	Chase Rate:	10.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	11.0000 %	Home Office(3):	20,811	0.4234
	Interest Only:	False	Replacement(3&4):	237,864	0.0000
Yearly Payment:	718,755	Total FRVS PD:	16.3467		

(1) 80% Capital (\$5,802,840) amortized at 11.0000% for 20 years Principal & Interest of \$718,755 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$14.5866

(2) 20% ROE (\$1,450,710) times the ROE factor (0.031150) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9171

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	4,526,100

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.2290	48.2290	0.4288	47.8002
Direct Care	98.4545	98.4545	0.8753	97.5792
Indirect Care	56.4555	56.4555	0.5019	55.9536
Property	13.6500	16.3467	0.1453	16.2014
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0539
Supplemental Rate Add-on				\$7.1400
Totals	216.7890	219.4857	1.9513	236.7283

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 261254-00 - 2010/01

204.15

Alhambra Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7501 38th Avenue North St. Petersburg FL 33710 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1971 Acquired Date: 4/13/1994 Entered Medicaid 4/13/1994 Med # Active Date: 6/27/2003 Previous Med # 211290	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 19,664 Medicare: 3,952 Medicaid: 11,053	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.20932% Occupancy: 89.54462% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.76992% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	566,840	797,509	584,626	242,503	18,129	2,209,607
1a	Audit Adjustments						
2	Cost Per Diem	51.2838	72.1532	52.8930	21.9400	1.6402	199.9102
3	Cost Per Diem Inflated	49.7801	75.7368	51.3421			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.7801	75.7368	51.3421	21.9400	1.6402	200.4392
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.7440		52.7625			
7	Provider Target Rate	51.4846		53.5326			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.7801	75.7368	51.3421	13.6500	1.6402	192.1492
12/13	Medicaid Adjustment Rate		0.5291	0.3586			
14	Prospective Per Diem 11	49.7801	76.2659	51.7007	13.6500	1.6402	193.0369
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 261254-00 - 2010/01

204.15

Alhambra Health & Rehab Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 4/13/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 989,251 FRVS Base Asset: 615,660 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	458,612.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	791,401	3.3144
	< 60% of Base:	False	20% ROE(2):	197,850	0.3649
	Interest Rate:	5.5000 %	Insurance Cost(3):	47,214	2.4010
	Chase Rate:	4.2500 %	Taxes Cost(3):	30,227	1.5372
	Amortization Rate:	5.5000 %	Home Office(3):	11,821	0.6011
	Interest Only:	False	Replacement(3&4):	50,507	0.0000
Yearly Payment:	65,327	Total FRVS PD:		8.2186	

(1) 80% Capital (\$791,401) amortized at 5.5000% for 20 years Principal & Interest of \$65,327 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$3.3144

(2) 20% ROE (\$197,850) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3649

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	615,660

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.7801	49.7801	0.4426	49.3375
Direct Care	76.2659	76.2659	0.6780	75.5879
Indirect Care	51.7007	51.7007	0.4596	51.2411
Property	13.6500	8.2186	0.0731	8.1455
ROE	1.6402	0.7640	0.0068	0.7572
ROE Adjustment	-0.7640	-0.7640	-0.0068	-0.7572
Quality Assess-Medicaid Share				\$12.6965
Supplemental Rate Add-on				\$7.1400
Totals	192.2729	185.9653	1.6533	204.1485

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 261599-00 - 2010/01

215.51

Wood Lake Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6414 13th Road South West Palm Beach FL 33415 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1988 Acquired Date: 1/1/1988 Entered Medicaid 7/11/1988 Med # Active Date: 7/1/2003 Previous Med # 210579	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 18,689 Medicare: 4,534 Medicaid: 12,034	Superior: 0 Standard: 140 Conditional: 41 Total: 181
	Medicaid Utilization 64.39082% Occupancy: 86.04512% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.44090% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	576,544	903,963	776,302	292,065	0	2,548,874
1a	Audit Adjustments						
2	Cost Per Diem	47.9096	75.1174	64.5091	24.2700		211.8061
3	Cost Per Diem Inflated	48.6446	76.9485	65.4988			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.6446	76.9485	65.4988	24.2700		215.3619
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.1675		52.3948			
7	Provider Target Rate	47.8559		53.1595			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.8559	76.9485	53.1595	13.6500		191.6139
12/13	Medicaid Adjustment Rate		0.9636	0.6657			
14	Prospective Per Diem 11	47.8559	77.9121	53.8252	13.6500		193.2432
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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215.51

Wood Lake Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/11/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,825,000.00		Total Amount	Per Diem
RS to Start Calcs:	1988/01	Type:	Fixed [2]	80% Capital(1):	4,620,112	14.0415
Indexed Asset Value	5,775,140	< 60% of Base:	False	20% ROE(2):	1,155,028	0.7996
FRVS Base Asset:	3,530,760	Interest Rate:	10.9360 %	Insurance Cost(3):	15,762	0.8434
Occup Adj Factor:	0.9000	Chase Rate:	7.5000 %	Taxes Cost(3):	42,372	2.2672
ROE Factor	0.027290	Amortization Rate:	10.5000 %	Home Office(3):	10,237	0.5478
		Interest Only:	False	Replacement(3&4):	70,169	0.0000
		Yearly Payment:	553,515	Total FRVS PD:		18.4995

(1) 80% Capital (\$4,620,112) amortized at 10.5000% for 20 years Principal & Interest of \$553,515 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0415

(2) 20% ROE (\$1,155,028) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7996

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,530,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.8559	47.8559	0.4255	47.4304
Direct Care	77.9121	77.9121	0.6927	77.2194
Indirect Care	53.8252	53.8252	0.4785	53.3467
Property	13.6500	18.4995	0.1645	18.3350
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0350
Supplemental Rate Add-on				\$7.1400
Totals	193.2432	198.0927	1.7612	215.5065

***Medicaid Trend Adjustment :**



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201.29

Terra Vista Rehabilitation and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1730 Lucerne Terrace Orlando FL 32806 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1972 Acquired Date: 1/1/1972 Entered Medicaid 1/1/1972 Med # Active Date: 5/1/2003 Previous Med # 217140	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 115 Maximum: 42,090 Max Annualized: 41,975 Total Patient: 36,026 Medicare: 3,552 Medicaid: 26,020	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.22561% Occupancy: 85.59278% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.88133% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	955,587	2,008,341	1,229,665	671,836	0	4,865,429
1a	Audit Adjustments						
2	Cost Per Diem	36.7251	77.1845	47.2585	25.8200		186.9881
3	Cost Per Diem Inflated	35.6483	81.0179	45.8728			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.6483	81.0179	45.8728	25.8200		188.3590
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.0275		45.4001			
7	Provider Target Rate	47.7139		46.0627			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.6483	81.0179	45.8728	13.6500		176.1890
12/13	Medicaid Adjustment Rate		2.0258	1.1470			
14	Prospective Per Diem 11	35.6483	83.0437	47.0198	13.6500		179.3618
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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201.29

Terra Vista Rehabilitation and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1972/01 Indexed Asset Value 3,990,982 FRVS Base Asset: 2,053,427 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	2,107,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	3,192,786
	Interest Rate:	12.0000 %	20% ROE(2):	798,196
	Chase Rate:	13.0000 %	Insurance Cost(3):	43,971
	Amortization Rate:	12.0000 %	Taxes Cost(3):	92,521
	Interest Only:	False	Home Office(3):	0
Yearly Payment:	421,864	Replacement(3&4):	29,003	
		Total FRVS PD:	15.7238	

(1) 80% Capital (\$3,192,786) amortized at 12.0000% for 20 years Principal & Interest of \$421,864 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$11.1671

(2) 20% ROE (\$798,196) times the ROE factor (0.036350) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.7680

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 115	Effective PBS Limitation	3,277,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.6483	35.6483	0.3169	35.3314
Direct Care	83.0437	83.0437	0.7383	82.3054
Indirect Care	47.0198	47.0198	0.4180	46.6018
Property	13.6500	15.7238	0.1398	15.5840
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3233
Supplemental Rate Add-on				\$7.1400
Totals	179.3618	181.4356	1.6130	201.2859

***Medicaid Trend Adjustment :**



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0 261629-00 - 2010/01

179.35

Avalon Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1270 SW Main Blvd Lake City FL 32025 County: Columbia[12] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 10/1/1981 Acquired Date: 10/1/1981 Entered Medicaid 10/1/1981 Med # Active Date: 5/1/2003 Previous Med # 215562	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 95 Maximum: 34,770 Max Annualized: 34,675 Total Patient: 28,437 Medicare: 6,420 Medicaid: 18,834	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.23062% Occupancy: 81.78602% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.17224% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	620,696	1,378,500	714,453	333,362	0	3,047,011
1a	Audit Adjustments						
2	Cost Per Diem	32.9561	73.1921	37.9342	17.7000		161.7824
3	Cost Per Diem Inflated	31.9898	76.8273	36.8219			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.9898	76.8273	36.8219	17.7000		163.3390
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.9898	76.8273	36.8219	13.6500		159.2890
12/13	Medicaid Adjustment Rate		1.4028	0.6723			
14	Prospective Per Diem 11	31.9898	78.2301	37.4942	13.6500		161.3641
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 261629-00 - 2010/01

179.35

Avalon Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 2,458,003 FRVS Base Asset: 1,393,413 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,150,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,966,402	9.8473
	< 60% of Base:	False	20% ROE(2):	491,601	0.5726
	Interest Rate:	14.8040 %	Insurance Cost(3):	39,916	1.4037
	Chase Rate:	13.0000 %	Taxes Cost(3):	51,245	1.8021
	Amortization Rate:	14.8040 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	8,279	0.0000
Yearly Payment:	307,309	Total FRVS PD:	13.6257		

(1) 80% Capital (\$1,966,402) amortized at 14.8040% for 20 years Principal & Interest of \$307,309 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$9.8473

(2) 20% ROE (\$491,601) times the ROE factor (0.036350) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.5726

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 95	Effective PBS Limitation	2,707,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.9898	31.9898	0.2844	31.7054
Direct Care	78.2301	78.2301	0.6955	77.5346
Indirect Care	37.4942	37.4942	0.3333	37.1609
Property	13.6500	13.6257	0.1211	13.5046
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3026
Supplemental Rate Add-on				\$7.1400
Totals	161.3641	161.3398	1.4343	179.3481

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 261637-00 - 2010/01 189.97

Emerald Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1655 SE Walton Road Port St. Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 11/1/1987 Med # Active Date: 5/1/2003 Previous Med # 216011	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,710 Medicare: 11,212 Medicaid: 23,374	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.03932% Occupancy: 94.96812% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.47898% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	904,936	1,676,229	1,035,436	566,352	0	4,182,953
1a	Audit Adjustments						
2	Cost Per Diem	38.7155	71.7134	44.2986	24.2300		178.9575
3	Cost Per Diem Inflated	37.5803	75.2751	42.9997			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.5803	75.2751	42.9997	24.2300		180.0851
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		50.4729			
7	Provider Target Rate	39.0637		51.2095			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.5803	75.2751	42.9997	13.6500		169.5051
12/13	Medicaid Adjustment Rate		0.5114	0.2922			
14	Prospective Per Diem 11	37.5803	75.7865	43.2919	13.6500		170.3087
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 261637-00 - 2010/01
189.97

Emerald Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 4,811,213 FRVS Base Asset: 2,656,745 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,139,792.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,848,970	11.6192
	< 60% of Base:	False	20% ROE(2):	962,243	0.8873
	Interest Rate:	10.4000 %	Insurance Cost(3):	52,114	1.2494
	Chase Rate:	9.0000 %	Taxes Cost(3):	97,364	2.3343
	Amortization Rate:	10.4000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	31,570	0.0000
Yearly Payment:	458,030	Total FRVS PD:	16.0902		

(1) 80% Capital (\$3,848,970) amortized at 10.4000% for 20 years Principal & Interest of \$458,030 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6192

(2) 20% ROE (\$962,243) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8873

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 91	Effective PBS Limitation	2,656,745

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.5803	37.5803	0.3341	37.2462
Direct Care	75.7865	75.7865	0.6738	75.1127
Indirect Care	43.2919	43.2919	0.3849	42.9070
Property	13.6500	16.0902	0.1430	15.9472
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6186
Supplemental Rate Add-on				\$7.1400
Totals	170.3087	172.7489	1.5358	189.9717

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 261670-00 - 2010/01
180.78

Hawthorne Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
851 West Lumsden Road Brandon FL 33511 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/27/1995 Acquired Date: 3/27/1995 Entered Medicaid 3/27/1995 Med # Active Date: 12/1/2001 Previous Med # 211664	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,937 Medicare: 10,045 Medicaid: 19,823	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.26852% Occupancy: 95.74658% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.44195% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	697,573	1,482,255	682,344	619,469	0	3,481,641
1a	Audit Adjustments						
2	Cost Per Diem	35.1901	74.7745	34.4218	31.2500		175.6364
3	Cost Per Diem Inflated	34.3841	77.9459	33.6334			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.3841	77.9459	33.6334	31.2500		177.2134
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		45.0639			
7	Provider Target Rate	37.1319		45.7216			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.3841	77.9459	33.6334	13.6500		159.6134
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.3841	77.9459	33.6334	13.6500		159.6134
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 261670-00 - 2010/01

180.78

Hawthorne Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/27/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 5,645,639 FRVS Base Asset: 3,092,490 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,977,200.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,516,511	12.1909
	< 60% of Base:	False	20% ROE(2):	1,129,128	0.9787
	Interest Rate:	8.7965 %	Insurance Cost(3):	62,762	1.4966
	Chase Rate:	8.3356 %	Taxes Cost(3):	99,556	2.3739
	Amortization Rate:	8.7965 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	69,751	0.0000
Yearly Payment:	480,565	Total FRVS PD:		17.0401	

(1) 80% Capital (\$4,516,511) amortized at 8.7965% for 20 years Principal & Interest of \$480,565 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1909

(2) 20% ROE (\$1,129,128) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9787

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	3,092,490

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.3841	34.3841	0.3057	34.0784
Direct Care	77.9459	77.9459	0.6930	77.2529
Indirect Care	33.6334	33.6334	0.2990	33.3344
Property	13.6500	17.0401	0.1515	16.8886
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0839
Supplemental Rate Add-on				\$7.1400
Totals	159.6134	163.0035	1.4492	180.7782

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 262064-00 - 2010/01

184.49

Golfcrest Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
600 North 17th Avenue Hollywood FL 33020 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 3/1/1980 Entered Medicaid 3/1/1980 Med # Active Date: 4/1/2003 Previous Med # 212717	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 67 Maximum: 24,522 Max Annualized: 24,455 Total Patient: 22,722 Medicare: 2,254 Medicaid: 14,775	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.02509% Occupancy: 92.65965% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.62332% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	617,061	979,124	525,251	287,226	0	2,408,662
1a	Audit Adjustments						
2	Cost Per Diem	41.7639	66.2690	35.5500	19.4400		163.0229
3	Cost Per Diem Inflated	41.4271	70.1717	35.2633			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.4271	70.1717	35.2633	19.4400		166.3021
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.4271	70.1717	35.2633	13.6500		160.5121
12/13	Medicaid Adjustment Rate		1.1861	0.5961			
14	Prospective Per Diem 11	41.4271	71.3578	35.8594	13.6500		162.2943
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 262064-00 - 2010/01

184.49

Golfcrest Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/2003 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 1,969,094 FRVS Base Asset: 1,178,716 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,216,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,575,275	9.1592
	< 60% of Base:	False	20% ROE(2):	393,819	0.6934
	Interest Rate:	11.5000 %	Insurance Cost(3):	33,216	1.4618
	Chase Rate:	8.5000 %	Taxes Cost(3):	89,041	3.9187
	Amortization Rate:	11.5000 %	Home Office(3):	14,062	0.6189
	Interest Only:	False	Replacement(3&4):	57,233	0.0000
Yearly Payment:	201,590	Total FRVS PD:		15.8520	

(1) 80% Capital (\$1,575,275) amortized at 11.5000% for 20 years Principal & Interest of \$201,590 divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$9.1592

(2) 20% ROE (\$393,819) times the ROE factor (0.038750) divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$0.6934

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 67	Effective PBS Limitation	1,909,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.4271	41.4271	0.3683	41.0588
Direct Care	71.3578	71.3578	0.6344	70.7234
Indirect Care	35.8594	35.8594	0.3188	35.5406
Property	13.6500	15.8520	0.1409	15.7111
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3137
Supplemental Rate Add-on				\$7.1400
Totals	162.2943	164.4963	1.4624	184.4876

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 262706-00 - 2010/01

176.90

Southern Pines Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6140 Congress Street New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 3/1/1980 Entered Medicaid 3/1/1980 Med # Active Date: 4/1/2003 Previous Med # 212679	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 32,400 Medicare: 2,581 Medicaid: 20,860	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.38272% Occupancy: 73.77049% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 91.25675% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	756,845	1,433,558	728,707	417,200	0	3,336,310
1a	Audit Adjustments						
2	Cost Per Diem	36.2821	68.7228	34.9332	20.0000		159.9381
3	Cost Per Diem Inflated	35.9895	72.7701	34.6515			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.9895	72.7701	34.6515	20.0000		163.4111
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.8087		44.2413			
7	Provider Target Rate	39.3751		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.9895	72.7701	34.6515	13.6500		157.0611
12/13	Medicaid Adjustment Rate		1.1775	0.5607			
14	Prospective Per Diem 11	35.9895	73.9476	35.2122	13.6500		158.7993
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 262706-00 - 2010/01
176.90

Southern Pines Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 3,069,506 FRVS Base Asset: 1,765,696 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	4,171,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	2,455,605
	Interest Rate:	11.5000 %	20% ROE(2):	613,901
	Chase Rate:	8.5000 %	Insurance Cost(3):	33,103
	Amortization Rate:	11.5000 %	Taxes Cost(3):	37,638
	Interest Only:	False	Home Office(3):	20,133
Yearly Payment:	314,248	Replacement(3&4):	45,259	
		Total FRVS PD:	11.3801	

(1) 80% Capital (\$2,455,605) amortized at 11.5000% for 20 years Principal & Interest of \$314,248 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9718

(2) 20% ROE (\$613,901) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6035

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.9895	35.9895	0.3200	35.6695
Direct Care	73.9476	73.9476	0.6574	73.2902
Indirect Care	35.2122	35.2122	0.3131	34.8991
Property	13.6500	11.3801	0.1012	11.2789
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6242
Supplemental Rate Add-on				\$7.1400
Totals	158.7993	156.5294	1.3917	176.9019

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 262714-00 - 2010/01

178.68

Cedar Hills Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2061 HYDE PARK ROAD Jacksonville FL 32210 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1972 Acquired Date: 7/1/1972 Entered Medicaid 7/1/1972 Med # Active Date: 4/1/2003 Previous Med # 212695	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 53,461 Medicare: 4,287 Medicaid: 44,995	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.16416% Occupancy: 81.14906% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.38429% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,404,215	3,322,066	1,477,642	687,974	0	6,891,897
1a	Audit Adjustments						
2	Cost Per Diem	31.2082	73.8319	32.8401	15.2900		153.1702
3	Cost Per Diem Inflated	30.9565	78.1800	32.5753			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.9565	78.1800	32.5753	15.2900		157.0018
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.9565	78.1800	32.5753	13.6500		155.3618
12/13	Medicaid Adjustment Rate		3.0048	1.2520			
14	Prospective Per Diem 11	30.9565	81.1848	33.8273	13.6500		159.6186
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 262714-00 - 2010/01
178.68

Cedar Hills Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1972/07 Indexed Asset Value 5,189,606 FRVS Base Asset: 2,853,841 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	5,015,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,151,685
	Interest Rate:	11.5000 %	20% ROE(2):	1,037,921
	Chase Rate:	8.5000 %	Insurance Cost(3):	63,182
	Amortization Rate:	11.5000 %	Taxes Cost(3):	48,350
	Interest Only:	False	Home Office(3):	32,761
Yearly Payment:	531,298	Replacement(3&4):	41,445	
		Total FRVS PD:	12.3645	

(1) 80% Capital (\$4,151,685) amortized at 11.5000% for 20 years Principal & Interest of \$531,298 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.9853

(2) 20% ROE (\$1,037,921) times the ROE factor (0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6802

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.9565	30.9565	0.2752	30.6813
Direct Care	81.1848	81.1848	0.7218	80.4630
Indirect Care	33.8273	33.8273	0.3007	33.5266
Property	13.6500	12.3645	0.1099	12.2546
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6158
Supplemental Rate Add-on				\$7.1400
Totals	159.6186	158.3331	1.4076	178.6813

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 262722-00 - 2010/01

200.40

Golfview Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3636 10 AVENUE NORTH St. Petersburg FL 33713 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 12/15/1986 Entered Medicaid 12/15/1986 Med # Active Date: 4/1/2003 Previous Med # 212687	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 56 Maximum: 20,496 Max Annualized: 20,440 Total Patient: 17,535 Medicare: 2,727 Medicaid: 9,484	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.08611% Occupancy: 85.55328% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.83247% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	427,163	710,902	410,535	143,967	0	1,692,567
1a	Audit Adjustments						
2	Cost Per Diem	45.0404	74.9580	43.2871	15.1800		178.4655
3	Cost Per Diem Inflated	44.6772	79.3725	42.9380			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.6772	79.3725	42.9380	15.1800		182.1677
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.7321		50.6391			
7	Provider Target Rate	49.4433		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.6772	79.3725	42.9380	13.6500		180.6377
12/13	Medicaid Adjustment Rate		0.3649	0.1974			
14	Prospective Per Diem 11	44.6772	79.7374	43.1354	13.6500		181.2000
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 262722-00 - 2010/01
200.40

Florida Agency For Health Care Administration
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Golfview Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/15/1986 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 1,694,348 FRVS Base Asset: 1,114,559 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,398,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,355,478	9.4294
	< 60% of Base:	False	20% ROE(2):	338,870	0.7138
	Interest Rate:	11.5000 %	Insurance Cost(3):	30,629	1.7467
	Chase Rate:	8.5000 %	Taxes Cost(3):	23,277	1.3275
	Amortization Rate:	11.5000 %	Home Office(3):	12,119	0.6911
	Interest Only:	False	Replacement(3&4):	68,126	0.0000
Yearly Payment:	173,463	Total FRVS PD:	13.9085		

(1) 80% Capital (\$1,355,478) amortized at 11.5000% for 20 years Principal & Interest of \$173,463 divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$9.4294

(2) 20% ROE (\$338,870) times the ROE factor (0.038750) divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$0.7138

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	20,572
Comparison Date: 7/1/1979	Current RS PBS:	48,357
Comparison Bed 56	Effective PBS Limitation	1,152,032

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.6772	44.6772	0.3972	44.2800
Direct Care	79.7374	79.7374	0.7089	79.0285
Indirect Care	43.1354	43.1354	0.3835	42.7519
Property	13.6500	13.9085	0.1237	13.7848
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4188
Supplemental Rate Add-on				\$7.1400
Totals	181.2000	181.4585	1.6133	200.4040

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 263389-00 - 2010/01

196.51

Atlantic Shores Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4251 Stack Blvd. Melbourne FL 32901 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/8/1995 Acquired Date: 12/8/1995 Entered Medicaid 12/8/1995 Med # Active Date: 10/1/2003 Previous Med # 212156	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,307 Medicare: 7,630 Medicaid: 20,151	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.26568% Occupancy: 89.49682% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.71078% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	780,995	1,626,286	868,210	666,394	0	3,941,885
1a	Audit Adjustments						
2	Cost Per Diem	38.7571	80.7050	43.0852	33.0700		195.6173
3	Cost Per Diem Inflated	37.6207	84.7133	41.8219			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.6207	84.7133	41.8219	33.0700		197.2259
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.2540		48.6572			
7	Provider Target Rate	45.9145		49.3673			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.6207	84.7133	41.8219	13.6500		177.8059
12/13	Medicaid Adjustment Rate		0.1206	0.0595			
14	Prospective Per Diem 11	37.6207	84.8339	41.8814	13.6500		177.9860
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 263389-00 - 2010/01

196.51

Atlantic Shores Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/8/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 5,346,017 FRVS Base Asset: 2,094,240 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,190,261.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,276,814	9.3274
	< 60% of Base:	False	20% ROE(2):	1,069,203	0.9859
	Interest Rate:	7.1743 %	Insurance Cost(3):	33,424	0.8503
	Chase Rate:	4.0000 %	Taxes Cost(3):	89,823	2.2852
	Amortization Rate:	6.0000 %	Home Office(3):	14,203	0.3613
	Interest Only:	False	Replacement(3&4):	34,545	0.0000
Yearly Payment:	367,685	Total FRVS PD:		13.8101	

(1) 80% Capital (\$4,276,814) amortized at 6.0000% for 20 years Principal & Interest of \$367,685 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3274

(2) 20% ROE (\$1,069,203) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9859

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,904
Comparison Date: 1/1/1995	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,094,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.6207	37.6207	0.3345	37.2862
Direct Care	84.8339	84.8339	0.7542	84.0797
Indirect Care	41.8814	41.8814	0.3723	41.5091
Property	13.6500	13.8101	0.1228	13.6873
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8055
Supplemental Rate Add-on				\$7.1400
Totals	177.9860	178.1461	1.5838	196.5078

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263443-00 - 2010/01

169.25

Bonifay Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
306 West Brock Avenue Bonifay FL 32425 County: Holmes [30] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1984 Acquired Date: 7/1/1984 Entered Medicaid 7/1/1984 Med # Active Date: 10/1/2003 Previous Med # 212377	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 59,207 Medicare: 9,423 Medicaid: 45,830	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.40639% Occupancy: 89.87098% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.17363% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,485,253	3,019,768	1,679,238	1,135,667	0	7,319,926
1a	Audit Adjustments						
2	Cost Per Diem	32.4079	65.8906	36.6406	24.7800		159.7191
3	Cost Per Diem Inflated	31.4577	69.1631	35.5663			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.4577	69.1631	35.5663	24.7800		160.9671
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.2498		42.4739			
7	Provider Target Rate	37.7935		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.4577	69.1631	35.5663	13.6500		149.8371
12/13	Medicaid Adjustment Rate		2.1324	1.0966			
14	Prospective Per Diem 11	31.4577	71.2955	36.6629	13.6500		153.0661
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 263443-00 - 2010/01
169.25

Bonifav Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/2003 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 6,688,198 FRVS Base Asset: 1,432,662 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,325,551.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,350,558	7.7794
	< 60% of Base:	False	20% ROE(2):	1,337,640	0.8223
	Interest Rate:	7.1743 %	Insurance Cost(3):	43,409	0.7332
	Chase Rate:	4.0000 %	Taxes Cost(3):	57,230	0.9666
	Amortization Rate:	6.0000 %	Home Office(3):	21,394	0.3613
	Interest Only:	False	Replacement(3&4):	9,898	0.0000
Yearly Payment:	459,997	Total FRVS PD:	10.6628		

(1) 80% Capital (\$5,350,558) amortized at 6.0000% for 20 years Principal & Interest of \$459,997 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.7794

(2) 20% ROE (\$1,337,640) times the ROE factor (0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8223

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	31.4577	31.4577	0.2797	31.1780	
Direct Care	71.2955	71.2955	0.6339	70.6616	
Indirect Care	36.6629	36.6629	0.3260	36.3369	
Property	13.6500	10.6628	0.0948	10.5680	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.3611	
Supplemental Rate Add-on				\$7.1400	
Totals	153.0661	150.0789	1.3344	169.2456	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 263451-00 - 2010/01

196.27

Riviera Palms Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
926 Haben Blvd. Palmetto FL 34221 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1988 Acquired Date: 3/1/1988 Entered Medicaid 3/7/1988 Med # Active Date: 10/1/2003 Previous Med # 212385	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 35,509 Medicare: 9,047 Medicaid: 22,110	Superior: 0 Standard: 157 Conditional: 24 Total: 181
	Medicaid Utilization 62.26590% Occupancy: 80.84927% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.01345% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	850,267	1,844,005	898,487	836,864	0	4,429,623
1a	Audit Adjustments						
2	Cost Per Diem	38.4562	83.4014	40.6371	37.8500		200.3447
3	Cost Per Diem Inflated	37.3286	87.5436	39.4456			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3286	87.5436	39.4456	37.8500		202.1678
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.3705		47.9408			
7	Provider Target Rate	42.9889		48.6405			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.3286	87.5436	39.4456	13.6500		177.9678
12/13	Medicaid Adjustment Rate		1.0478	0.4721			
14	Prospective Per Diem 11	37.3286	88.5914	39.9177	13.6500		179.4877
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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196.27

Riviera Palms Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/7/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,899,682.00		Total Amount	Per Diem
RS to Start Calcs:	1988/01	Type:	Variable [3]	80% Capital(1):	4,002,886	8.7300
Indexed Asset Value	5,003,607	< 60% of Base:	False	20% ROE(2):	1,000,721	0.9228
FRVS Base Asset:	2,648,070	Interest Rate:	7.1743 %	Insurance Cost(3):	33,578	0.9456
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	73,817	2.0788
ROE Factor	0.036350	Amortization Rate:	6.0000 %	Home Office(3):	12,831	0.3613
		Interest Only:	False	Replacement(3&4):	33,290	0.0000
		Yearly Payment:	344,135	Total FRVS PD:		13.0385

(1) 80% Capital (\$4,002,886) amortized at 6.0000% for 20 years Principal & Interest of \$344,135 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7300

(2) 20% ROE (\$1,000,721) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9228

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,648,070

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3286	37.3286	0.3319	36.9967
Direct Care	88.5914	88.5914	0.7876	87.8038
Indirect Care	39.9177	39.9177	0.3549	39.5628
Property	13.6500	13.0385	0.1159	12.9226
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8415
Supplemental Rate Add-on				\$7.1400
Totals	179.4877	178.8762	1.5903	196.2674

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263460-00 - 2010/01

201.57

Bovnton Beach Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9600 Lawrence Road Boynton Beach FL 33436 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1977 Acquired Date: 7/1/1984 Entered Medicaid 7/1/1984 Med # Active Date: 10/1/2003 Previous Med # 211257	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 169 Maximum: 61,854 Max Annualized: 61,685 Total Patient: 55,724 Medicare: 20,448 Medicaid: 22,720	Superior: 0 Standard: 140 Conditional: 41 Total: 181
	Medicaid Utilization 40.77238% Occupancy: 90.08957% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.44403% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	833,077	1,969,577	1,055,003	909,254	0	4,766,911
1a	Audit Adjustments						
2	Cost Per Diem	36.6671	86.6891	46.4350	40.0200		209.8112
3	Cost Per Diem Inflated	35.5920	90.9946	45.0735			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.5920	90.9946	45.0735	40.0200		211.6801
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.7533		52.6320			
7	Provider Target Rate	40.3335		53.4002			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.5920	90.9946	45.0735	13.6500		185.3101
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	35.5920	90.9946	45.0735	13.6500		185.3101
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263460-00 - 2010/01

201.57

Bovnton Beach Nursing and Rehab

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	7/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,365,423.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Variable [3]	80% Capital(1):	6,281,327	9.7271
Indexed Asset Value	7,851,659	< 60% of Base:	False	20% ROE(2):	1,570,332	1.0282
FRVS Base Asset:	1,235,042	Interest Rate:	7.1743 %	Insurance Cost(3):	54,654	0.9808
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	126,239	2.2654
ROE Factor	0.036350	Amortization Rate:	6.0000 %	Home Office(3):	20,136	0.3614
		Interest Only:	False	Replacement(3&4):	18,246	0.0000
		Yearly Payment:	540,017	Total FRVS PD:		14.3629

(1) 80% Capital (\$6,281,327) amortized at 6.0000% for 20 years Principal & Interest of \$540,017 divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$9.7271

(2) 20% ROE (\$1,570,332) times the ROE factor (0.036350) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$1.0282

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 168	Effective PBS Limitation	4,788,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.5920	35.5920	0.3164	35.2756
Direct Care	90.9946	90.9946	0.8090	90.1856
Indirect Care	45.0735	45.0735	0.4007	44.6728
Property	13.6500	14.3629	0.1277	14.2352
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.0591
Supplemental Rate Add-on				\$7.1400
Totals	185.3101	186.0230	1.6538	201.5683

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263478-00 - 2010/01

184.45

Arbor Trail Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
611 Turner Camp Road Inverness FL 34453 County: Citrus [9] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/17/1987 Acquired Date: 7/17/1987 Entered Medicaid 7/17/1987 Med # Active Date: 10/1/2003 Previous Med # 211991	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,456 Max Annualized: 42,340 Total Patient: 40,545 Medicare: 9,052 Medicaid: 23,563	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 58.11567% Occupancy: 95.49887% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.13554% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	820,155	1,828,714	896,047	787,004	0	4,331,920
1a	Audit Adjustments						
2	Cost Per Diem	34.8069	77.6096	38.0277	33.4000		183.8442
3	Cost Per Diem Inflated	33.7863	81.4642	36.9127			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.7863	81.4642	36.9127	33.4000		185.5632
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.8515		46.1835			
7	Provider Target Rate	39.4185		46.8575			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.7863	81.4642	36.9127	13.6500		165.8132
12/13	Medicaid Adjustment Rate		0.7438	0.3370			
14	Prospective Per Diem 11	33.7863	82.2080	37.2497	13.6500		166.8940
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 263478-00 - 2010/01

184.45

Arbor Trail Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/17/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 5,164,623 FRVS Base Asset: 1,751,700 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 4,025,253.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,131,698	9.3216	
	< 60% of Base: False		20% ROE(2): 1,032,925	0.9853	
	Interest Rate: 7.1743 %		Insurance Cost(3): 28,265	0.6971	
	Chase Rate: 4.0000 %		Taxes Cost(3): 74,634	1.8408	
	Amortization Rate: 6.0000 %		Home Office(3): 14,651	0.3614	
	Interest Only: False		Replacement(3&4): 27,725	0.0000	
Yearly Payment: 355,209		Total FRVS PD:	13.2062		

(1) 80% Capital (\$4,131,698) amortized at 6.0000% for 20 years Principal & Interest of \$355,209 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.3216

(2) 20% ROE (\$1,032,925) times the ROE factor (0.036350) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.9853

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,195
Comparison Date: 1/1/1987	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,751,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.7863	33.7863	0.3004	33.4859
Direct Care	82.2080	82.2080	0.7309	81.4771
Indirect Care	37.2497	37.2497	0.3312	36.9185
Property	13.6500	13.2062	0.1174	13.0888
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3424
Supplemental Rate Add-on				\$7.1400
Totals	166.8940	166.4502	1.4799	184.4527

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263486-00 - 2010/01

222.33

Pinellas Point Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5601 31st Street North St. Petersburg FL 33712 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1972 Acquired Date: 3/8/1995 Entered Medicaid 3/8/1995 Med # Active Date: 10/1/2003 Previous Med # 211630	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 17,933 Medicare: 2,463 Medicaid: 12,162	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.81910% Occupancy: 81.66211% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 101.01897% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	688,334	957,618	646,717	106,174	0	2,398,843
1a	Audit Adjustments						
2	Cost Per Diem	56.5971	78.7385	53.1752	8.7300		197.2408
3	Cost Per Diem Inflated	54.9376	82.6491	51.6161			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	54.9376	82.6491	51.6161	8.7300		197.9328
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.4384		51.2161			
7	Provider Target Rate	54.2183		51.9636			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	52.7082	82.6491	51.6161	8.7300		195.7034
12/13	Medicaid Adjustment Rate		1.6568	1.0347			
14	Prospective Per Diem 11	52.7082	84.3059	52.6508	8.7300		198.3949
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 263486-00 - 2010/01
222.33

Pinellas Point Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/8/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 2,638,060 FRVS Base Asset: 1,604,692 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,040,258.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,110,448	9.2054
	< 60% of Base:	False	20% ROE(2):	527,612	0.9730
	Interest Rate:	7.1743 %	Insurance Cost(3):	19,070	1.0634
	Chase Rate:	4.0000 %	Taxes Cost(3):	36,300	2.0242
	Amortization Rate:	6.0000 %	Home Office(3):	6,480	0.3613
	Interest Only:	False	Replacement(3&4):	13,364	0.0000
Yearly Payment:	181,439	Total FRVS PD:	13.6273		

(1) 80% Capital (\$2,110,448) amortized at 6.0000% for 20 years Principal & Interest of \$181,439 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.2054

(2) 20% ROE (\$527,612) times the ROE factor (0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9730

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,061,660

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	52.7082	52.7082	0.4686	52.2396	
Direct Care	84.3059	84.3059	0.7495	83.5564	
Indirect Care	52.6508	52.6508	0.4681	52.1827	
Property	8.7300	13.6273	0.1212	13.5061	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.7076	
Supplemental Rate Add-on				\$7.1400	
Totals	198.3949	203.2922	1.8074	222.3324	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 263494-00 - 2010/01

196.85

Jacksonville Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4134 Dunn Ave. Jacksonville FL 32218 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1990 Acquired Date: 10/1/1990 Entered Medicaid 10/31/1990 Med # Active Date: 10/1/2003 Previous Med # 212725	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 163 Maximum: 59,658 Max Annualized: 59,495 Total Patient: 56,047 Medicare: 5,196 Medicaid: 41,357	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.78985% Occupancy: 93.94717% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.21602% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,479,903	3,471,874	1,683,073	808,116	0	7,442,966
1a	Audit Adjustments						
2	Cost Per Diem	35.7836	83.9489	40.6962	19.5400		179.9687
3	Cost Per Diem Inflated	34.7344	88.1183	39.5030			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.7344	88.1183	39.5030	19.5400		181.8957
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5441		44.0428			
7	Provider Target Rate	39.1066		44.6856			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.7344	88.1183	39.5030	13.6500		176.0057
12/13	Medicaid Adjustment Rate		2.3584	1.0572			
14	Prospective Per Diem 11	34.7344	90.4767	40.5602	13.6500		179.4213
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263494-00 - 2010/01

196.85

Jacksonville Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/31/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 6,699,595 FRVS Base Asset: 3,017,400 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 5,227,709.00 Type: Variable [3] < 60% of Base: False Interest Rate: 7.1743 % Chase Rate: 4.0000 % Amortization Rate: 6.0000 % Interest Only: False Yearly Payment: 460,781	Total Amount	Per Diem		
	80% Capital(1):	5,359,676	8.6054		
	20% ROE(2):	1,339,919	0.9096		
	Insurance Cost(3):	31,151	0.5558		
	Taxes Cost(3):	37,200	0.6637		
	Home Office(3):	20,252	0.3613		
	Replacement(3&4):	47,625	0.0000		
	Total FRVS PD:		11.0958		

(1) 80% Capital (\$5,359,676) amortized at 6.0000% for 20 years Principal & Interest of \$460,781 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.6054

(2) 20% ROE (\$1,339,919) times the ROE factor (0.036350) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$0.9096

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	3,017,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.7344	34.7344	0.3088	34.4256
Direct Care	90.4767	90.4767	0.8044	89.6723
Indirect Care	40.5602	40.5602	0.3606	40.1996
Property	13.6500	11.0958	0.0986	10.9972
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4169
Supplemental Rate Add-on				\$7.1400
Totals	179.4213	176.8671	1.5724	196.8516

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263508-00 - 2010/01

202.15

Port Orange Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5600 Victory Gardens Blvd. Port Orange FL 32127 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/16/1992 Acquired Date: 9/16/1992 Entered Medicaid 10/9/1992 Med # Active Date: 10/1/2003 Previous Med # 211320	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,651 Medicare: 15,171 Medicaid: 14,496	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 35.65964% Occupancy: 92.55692% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.49624% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	528,073	1,194,539	767,476	665,221	0	3,155,309
1a	Audit Adjustments						
2	Cost Per Diem	36.4289	82.4047	52.9440	45.8900		217.6676
3	Cost Per Diem Inflated	35.3608	86.4974	51.3916			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.3608	86.4974	51.3916	45.8900		219.1398
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2734		50.8352			
7	Provider Target Rate	42.8904		51.5771			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.3608	86.4974	51.3916	13.6500		186.8998
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	35.3608	86.4974	51.3916	13.6500		186.8998
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 263508-00 - 2010/01
202.15

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Port Orange Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/9/1992	Mortgage Information	Calculation of FRVS Per Diem	
Year of Phase-In/ Full:	Amount: 3,905,038.00	Total Amount	Per Diem
RS to Start Calcs: 1992/07	Type: Variable [3]	80% Capital(1): 4,175,767	9.1070
Indexed Asset Value 5,219,709	< 60% of Base: False	20% ROE(2): 1,043,942	0.9626
FRVS Base Asset: 3,793,080	Interest Rate: 7.1743 %	Insurance Cost(3): 32,958	0.8108
Occup Adj Factor: 0.9000	Chase Rate: 4.0000 %	Taxes Cost(3): 90,009	2.2142
ROE Factor 0.036350	Amortization Rate: 6.0000 %	Home Office(3): 14,689	0.3613
	Interest Only: False	Replacement(3&4): 45,883	0.0000
	Yearly Payment: 358,998	Total FRVS PD:	13.4559

(1) 80% Capital (\$4,175,767) amortized at 6.0000% for 20 years Principal & Interest of \$358,998 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1070

(2) 20% ROE (\$1,043,942) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9626

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 31,609
Comparison Date: 1/1/1992	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,793,080

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.3608	35.3608	0.3144	35.0464
Direct Care	86.4974	86.4974	0.7690	85.7284
Indirect Care	51.3916	51.3916	0.4569	50.9347
Property	13.6500	13.4559	0.1196	13.3363
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.9598
Supplemental Rate Add-on				\$7.1400
Totals	186.8998	186.7057	1.6599	202.1456

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263516-00 - 2010/01 186.75

Macclenny Manor Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
755 South 5th Street MacClenny FL 32063 County: Baker [2] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/27/1990 Acquired Date: 9/29/1995 Entered Medicaid 8/27/1990 Med # Active Date: 10/1/2003 Previous Med # 212105	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,258 Medicare: 5,213 Medicaid: 31,788	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.04688% Occupancy: 93.93898% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.20589% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,115,943	2,404,678	1,229,625	716,502	0	5,466,748
1a	Audit Adjustments						
2	Cost Per Diem	35.1058	75.6474	38.6820	22.5400		171.9752
3	Cost Per Diem Inflated	34.0765	79.4045	37.5478			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.0765	79.4045	37.5478	22.5400		173.5688
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.1121		43.1301			
7	Provider Target Rate	42.7267		43.7596			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.0765	79.4045	37.5478	13.6500		164.6788
12/13	Medicaid Adjustment Rate		2.4161	1.1425			
14	Prospective Per Diem 11	34.0765	81.8206	38.6903	13.6500		168.2374
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263516-00 - 2010/01
186.75

Macclenny Manor Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/27/1990 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 5,256,759 FRVS Base Asset: 3,917,950 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,102,079.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,205,407	9.1716
	< 60% of Base:	False	20% ROE(2):	1,051,352	0.9695
	Interest Rate:	7.1743 %	Insurance Cost(3):	22,465	0.5445
	Chase Rate:	4.0000 %	Taxes Cost(3):	65,213	1.5806
	Amortization Rate:	6.0000 %	Home Office(3):	14,908	0.3613
	Interest Only:	False	Replacement(3&4):	63,211	0.0000
Yearly Payment:	361,546	Total FRVS PD:		12.6275	

(1) 80% Capital (\$4,205,407) amortized at 6.0000% for 20 years Principal & Interest of \$361,546 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1716

(2) 20% ROE (\$1,051,352) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9695

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,810,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.0765	34.0765	0.3030	33.7735
Direct Care	81.8206	81.8206	0.7274	81.0932
Indirect Care	38.6903	38.6903	0.3440	38.3463
Property	13.6500	12.6275	0.1123	12.5152
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8823
Supplemental Rate Add-on				\$7.1400
Totals	168.2374	167.2149	1.4867	186.7505

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263524-00 - 2010/01

209.10

Medicana Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1710 Lake Worth Road Lake Worth FL 33460 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1978 Acquired Date: 7/1/1978 Entered Medicaid 7/1/1978 Med # Active Date: 10/1/2003 Previous Med # 260096	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 117 Maximum: 42,822 Max Annualized: 42,705 Total Patient: 27,273 Medicare: 2,241 Medicaid: 15,631	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.31309% Occupancy: 63.68923% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 78.78586% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	789,176	1,281,867	738,924	191,949	0	3,001,916
1a	Audit Adjustments						
2	Cost Per Diem	50.4879	82.0080	47.2730	12.2800		192.0489
3	Cost Per Diem Inflated	49.0076	86.0810	45.8869			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.0076	86.0810	45.8869	12.2800		193.2555
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.9583		57.1659			
7	Provider Target Rate	58.8042		58.0002			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.0076	86.0810	45.8869	12.2800		193.2555
12/13	Medicaid Adjustment Rate		0.7082	0.3775			
14	Prospective Per Diem 11	49.0076	86.7892	46.2644	12.2800		194.3412
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263524-00 - 2010/01

209.10

Medicana Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,343,842.00		Total Amount	Per Diem
RS to Start Calcs:	1978/07	Type:	Variable [3]	80% Capital(1):	1,613,868	3.6100
Indexed Asset Value	2,017,335	< 60% of Base:	False	20% ROE(2):	403,467	0.3816
FRVS Base Asset:	1,241,751	Interest Rate:	7.1743 %	Insurance Cost(3):	22,974	0.8424
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	49,030	1.7977
ROE Factor	0.036350	Amortization Rate:	6.0000 %	Home Office(3):	9,855	0.3613
		Interest Only:	False	Replacement(3&4):	28,179	0.0000
		Yearly Payment:	138,747	Total FRVS PD:		6.9930

(1) 80% Capital (\$1,613,868) amortized at 6.0000% for 20 years Principal & Interest of \$138,747 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$3.6100

(2) 20% ROE (\$403,467) times the ROE factor (0.036350) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.3816

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 117	Effective PBS Limitation	3,334,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.0076	49.0076	0.4357	48.5719
Direct Care	86.7892	86.7892	0.7716	86.0176
Indirect Care	46.2644	46.2644	0.4113	45.8531
Property	12.2800	6.9930	0.0622	6.9308
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5843
Supplemental Rate Add-on				\$7.1400
Totals	194.3412	189.0542	1.6808	209.0977

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263532-00 - 2010/01

192.36

Tiffany Hall Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1800 SE Hillmoor Drive Port St. Lucie FL 34952 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/8/1993 Acquired Date: 6/8/1993 Entered Medicaid 7/6/1993 Med # Active Date: 10/1/2003 Previous Med # 258466	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,449 Medicare: 6,021 Medicaid: 25,101	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.05592% Occupancy: 92.09700% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.92729% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	934,070	2,024,633	981,326	782,900	0	4,722,929
1a	Audit Adjustments						
2	Cost Per Diem	37.2125	80.6595	39.0951	31.1900		188.1571
3	Cost Per Diem Inflated	36.1214	84.6655	37.9488			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.1214	84.6655	37.9488	31.1900		189.9257
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.2783		50.2375			
7	Provider Target Rate	46.9537		50.9707			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.1214	84.6655	37.9488	13.6500		172.3857
12/13	Medicaid Adjustment Rate		1.1483	0.5147			
14	Prospective Per Diem 11	36.1214	85.8138	38.4635	13.6500		174.0487
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263532-00 - 2010/01

192.36

Tiffany Hall Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/6/1993 Year of Phase-In/ Full: RS to Start Calcs: 1993/01 Indexed Asset Value 5,058,370 FRVS Base Asset: 3,861,960 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 3,903,365.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 4,046,696	8.8255			
	< 60% of Base: False		20% ROE(2): 1,011,674	0.9329			
	Interest Rate: 7.1743 %		Insurance Cost(3): 24,759	0.6121			
	Chase Rate: 4.0000 %		Taxes Cost(3): 85,173	2.1057			
	Amortization Rate: 6.0000 %		Home Office(3): 14,616	0.3613			
Interest Only: False		Replacement(3&4): 28,813	0.0000				
Yearly Payment: 347,902		Total FRVS PD:	12.8375				

(1) 80% Capital (\$4,046,696) amortized at 6.0000% for 20 years Principal & Interest of \$347,902 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8255

(2) 20% ROE (\$1,011,674) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9329

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 32,183
Comparison Date: 8/1/1992	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.1214	36.1214	0.3211	35.8003
Direct Care	85.8138	85.8138	0.7629	85.0509
Indirect Care	38.4635	38.4635	0.3420	38.1215
Property	13.6500	12.8375	0.1141	12.7234
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5247
Supplemental Rate Add-on				\$7.1400
Totals	174.0487	173.2362	1.5401	192.3608

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263541-00 - 2010/01

209.53

Metrowest Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5900 West Gate Drive Orlando FL 32835 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/21/1994 Acquired Date: 10/1/1995 Entered Medicaid 10/21/1994 Med # Active Date: 10/1/2003 Previous Med # 212041	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 35,359 Medicare: 5,847 Medicaid: 23,849	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.44817% Occupancy: 80.50774% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.59097% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188	
		Semester Index: 1.77482092	
		Cost: 0.97067927	
		Target: 1.01021645	
		DC FY Index: 1.72150000	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.04966599	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,200,832	1,868,829	1,210,461	714,755	0	4,994,877
1a	Audit Adjustments						
2	Cost Per Diem	50.3515	78.3609	50.7552	29.9700		209.4376
3	Cost Per Diem Inflated	48.8752	82.2528	49.2670			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.8752	82.2528	49.2670	29.9700		210.3650
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.8748		49.3439			
7	Provider Target Rate	43.5006		50.0641			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.5006	82.2528	49.2670	13.6500		188.6704
12/13	Medicaid Adjustment Rate		1.6146	0.9671			
14	Prospective Per Diem 11	43.5006	83.8674	50.2341	13.6500		191.2521
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263541-00 - 2010/01

209.53

Metrowest Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/21/1994 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 5,073,140 FRVS Base Asset: 4,070,662 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,974,992.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,058,512	8.8513
	< 60% of Base:	False	20% ROE(2):	1,014,628	0.9356
	Interest Rate:	7.1743 %	Insurance Cost(3):	30,470	0.8617
	Chase Rate:	4.0000 %	Taxes Cost(3):	78,062	2.2077
	Amortization Rate:	6.0000 %	Home Office(3):	12,777	0.3614
	Interest Only:	False	Replacement(3&4):	76,917	0.0000
Yearly Payment:	348,917	Total FRVS PD:		13.2177	

(1) 80% Capital (\$4,058,512) amortized at 6.0000% for 20 years Principal & Interest of \$348,917 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8513

(2) 20% ROE (\$1,014,628) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9356

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,058,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.5006	43.5006	0.3867	43.1139
Direct Care	83.8674	83.8674	0.7456	83.1218
Indirect Care	50.2341	50.2341	0.4466	49.7875
Property	13.6500	13.2177	0.1175	13.1002
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2624
Supplemental Rate Add-on				\$7.1400
Totals	191.2521	190.8198	1.6964	209.5258

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263559-00 - 2010/01

190.04

Moultrie Creek Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
200 Mariner Health Way St. Augustine FL 32086 County: St Johns[55] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/9/1986 Acquired Date: 12/9/1986 Entered Medicaid 12/9/1986 Med # Active Date: 10/1/2003 Previous Med # 212300	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,074 Medicare: 9,791 Medicaid: 22,118	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.56928% Occupancy: 95.79690% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.50420% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	838,455	1,706,433	963,639	787,401	0	4,295,928
1a	Audit Adjustments						
2	Cost Per Diem	37.9083	77.1513	43.5681	35.6000		194.2277
3	Cost Per Diem Inflated	36.7968	80.9831	42.2907			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.7968	80.9831	42.2907	35.6000		195.6706
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.3412		45.0629			
7	Provider Target Rate	43.9738		45.7206			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.7968	80.9831	42.2907	13.6500		173.7206
12/13	Medicaid Adjustment Rate		0.2341	0.1222			
14	Prospective Per Diem 11	36.7968	81.2172	42.4129	13.6500		174.0769
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 263559-00 - 2010/01
190.04

Moultrie Creek Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 5,223,002 FRVS Base Asset: 1,629,898 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,102,200.00			
	Type:	Variable [3]	80% Capital(1):	4,178,402	9.1127
	< 60% of Base:	False	20% ROE(2):	1,044,600	0.9632
	Interest Rate:	7.1743 %	Insurance Cost(3):	30,999	0.7368
	Chase Rate:	4.0000 %	Taxes Cost(3):	27,041	0.6427
	Amortization Rate:	6.0000 %	Home Office(3):	15,204	0.3614
	Interest Only:	False	Replacement(3&4):	50,495	0.0000
Yearly Payment:	359,224	Total FRVS PD:	11.8168		

(1) 80% Capital (\$4,178,402) amortized at 6.0000% for 20 years Principal & Interest of \$359,224 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1127

(2) 20% ROE (\$1,044,600) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9632

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,724,220

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.7968	36.7968	0.3271	36.4697
Direct Care	81.2172	81.2172	0.7221	80.4951
Indirect Care	42.4129	42.4129	0.3771	42.0358
Property	13.6500	11.8168	0.1051	11.7117
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1923
Supplemental Rate Add-on				\$7.1400
Totals	174.0769	172.2437	1.5314	190.0446

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263567-00 - 2010/01

194.78

Orange City Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2810 Enterprise Road DeBary FL 32713 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/31/1991 Acquired Date: 5/31/1991 Entered Medicaid 6/26/1991 Med # Active Date: 10/1/2003 Previous Med # 211371	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,129 Medicare: 9,312 Medicaid: 23,196	Superior: 0 Standard: 141 Conditional: 40 Total: 181
	Medicaid Utilization 56.39816% Occupancy: 93.64526% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.84256% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	807,677	1,892,878	1,059,618	683,354	0	4,443,527
1a	Audit Adjustments						
2	Cost Per Diem	34.8197	81.6036	45.6811	29.4600		191.5644
3	Cost Per Diem Inflated	33.7988	85.6565	44.3417			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.7988	85.6565	44.3417	29.4600		193.2570
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.2208		44.2332			
7	Provider Target Rate	41.8224		44.8788			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.7988	85.6565	44.3417	13.6500		177.4470
12/13	Medicaid Adjustment Rate		0.4803	0.2486			
14	Prospective Per Diem 11	33.7988	86.1368	44.5903	13.6500		178.1759
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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194.78

Orange City Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/26/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,937,265.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Variable [3]	80% Capital(1):	4,044,404	8.8205
Indexed Asset Value	5,055,505	< 60% of Base:	False	20% ROE(2):	1,011,101	0.9324
FRVS Base Asset:	3,642,240	Interest Rate:	7.1743 %	Insurance Cost(3):	34,539	0.8398
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	59,192	1.4392
ROE Factor	0.036350	Amortization Rate:	6.0000 %	Home Office(3):	14,862	0.3614
		Interest Only:	False	Replacement(3&4):	50,314	0.0000
		Yearly Payment:	347,704	Total FRVS PD:		12.3933

(1) 80% Capital (\$4,044,404) amortized at 6.0000% for 20 years Principal & Interest of \$347,704 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8205

(2) 20% ROE (\$1,011,101) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9324

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.7988	33.7988	0.3005	33.4983
Direct Care	86.1368	86.1368	0.7658	85.3710
Indirect Care	44.5903	44.5903	0.3964	44.1939
Property	13.6500	12.3933	0.1102	12.2831
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2924
Supplemental Rate Add-on				\$7.1400
Totals	178.1759	176.9192	1.5729	194.7787

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 263575-00 - 2010/01

191.26

Bayshore Pointe Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3117 West Gandy Blvd. Tampa FL 33611 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 12/1/2003 Previous Med # 218022	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 117 Maximum: 42,822 Max Annualized: 42,705 Total Patient: 40,191 Medicare: 12,167 Medicaid: 22,649	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.35341% Occupancy: 93.85596% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.10320% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	904,721	1,738,679	880,847	595,442	0	4,119,689
1a	Audit Adjustments						
2	Cost Per Diem	39.9453	76.7663	38.8912	26.2900		181.8928
3	Cost Per Diem Inflated	38.7741	80.5790	37.7509			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7741	80.5790	37.7509	26.2900		183.3940
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.4664		47.2394			
7	Provider Target Rate	40.0424		47.9289			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.7741	80.5790	37.7509	13.6500		170.7540
12/13	Medicaid Adjustment Rate		0.5759	0.2698			
14	Prospective Per Diem 11	38.7741	81.1549	38.0207	13.6500		171.5997
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 263575-00 - 2010/01

191.26

Bayshore Pointe Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1986	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,925,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	3,771,621	10.0337
Indexed Asset Value	4,714,526	< 60% of Base:	False	20% ROE(2):	942,905	0.8918
FRVS Base Asset:	683,039	Interest Rate:	8.2500 %	Insurance Cost(3):	36,396	0.9056
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	179,011	4.4540
ROE Factor	0.036350	Amortization Rate:	8.2500 %	Home Office(3):	14,523	0.3613
		Interest Only:	False	Replacement(3&4):	59,106	0.0000
		Yearly Payment:	385,640	Total FRVS PD:		16.6464

(1) 80% Capital (\$3,771,621) amortized at 8.2500% for 20 years Principal & Interest of \$385,640 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$10.0337

(2) 20% ROE (\$942,905) times the ROE factor (0.036350) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.8918

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 75	Effective PBS Limitation	2,137,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7741	38.7741	0.3447	38.4294
Direct Care	81.1549	81.1549	0.7215	80.4334
Indirect Care	38.0207	38.0207	0.3380	37.6827
Property	13.6500	16.6464	0.1480	16.4984
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.0796
Supplemental Rate Add-on				\$7.1400
Totals	171.5997	174.5961	1.5522	191.2635

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 263583-00 - 2010/01

188.18

Royal Oaks Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2225 Knox McRae Drive Titusville FL 32780 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/9/1993 Acquired Date: 4/9/1993 Entered Medicaid 4/9/1993 Med # Active Date: 10/1/2003 Previous Med # 210609	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,224 Medicare: 12,042 Medicaid: 18,368	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.55657% Occupancy: 93.86157% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.11013% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	641,335	1,460,231	783,481	800,294	0	3,685,341
1a	Audit Adjustments						
2	Cost Per Diem	34.9159	79.4986	42.6547	43.5700		200.6392
3	Cost Per Diem Inflated	33.8921	83.4470	41.4040			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.8921	83.4470	41.4040	43.5700		202.3131
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.8351		45.3299			
7	Provider Target Rate	40.4165		45.9915			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.8921	83.4470	41.4040	13.6500		172.3931
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	33.8921	83.4470	41.4040	13.6500		172.3931
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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188.18

Royal Oaks Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/9/1993 Year of Phase-In/ Full: RS to Start Calcs: 1993/01 Indexed Asset Value 4,954,354 FRVS Base Asset: 3,861,960 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,912,325.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	3,963,483
	Interest Rate:	7.1743 %	20% ROE(2):	990,871
	Chase Rate:	4.0000 %	Insurance Cost(3):	31,640
	Amortization Rate:	6.0000 %	Taxes Cost(3):	77,522
	Interest Only:	False	Home Office(3):	14,896
Yearly Payment:	340,748	Replacement(3&4):	63,969	
		Total FRVS PD:	12.5670	

(1) 80% Capital (\$3,963,483) amortized at 6.0000% for 20 years Principal & Interest of \$340,748 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6440

(2) 20% ROE (\$990,871) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9137

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.8921	33.8921	0.3013	33.5908
Direct Care	83.4470	83.4470	0.7419	82.7051
Indirect Care	41.4040	41.4040	0.3681	41.0359
Property	13.6500	12.5670	0.1117	12.4553
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.2484
Supplemental Rate Add-on				\$7.1400
Totals	172.3931	171.3101	1.5230	188.1755

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263591-00 - 2010/01
194.09

Tuskawilla Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1024 Willa Springs Drive Winter Springs FL 32708 County: Seminole [59] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 11/7/1994 Acquired Date: 11/7/1994 Entered Medicaid 11/7/1994 Med # Active Date: 10/1/2003 Previous Med # 211966	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 98 Maximum: 35,868 Max Annualized: 35,770 Total Patient: 33,407 Medicare: 12,162 Medicaid: 13,209	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.53962% Occupancy: 93.13873% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.21596% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	473,480	1,084,881	617,131	655,431	0	2,830,923
1a	Audit Adjustments						
2	Cost Per Diem	35.8453	82.1320	46.7205	49.6200		214.3178
3	Cost Per Diem Inflated	34.7943	86.2112	45.3506			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.7943	86.2112	45.3506	49.6200		215.9761
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.7943	86.2112	45.3506	13.6500		180.0061
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.7943	86.2112	45.3506	13.6500		180.0061
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 263591-00 - 2010/01
194.09

Tuskawilla Nursing and Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/7/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/07 Indexed Asset Value 3,740,929 FRVS Base Asset: 3,043,800 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,981,982.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,992,743	7.9921
	< 60% of Base:	False	20% ROE(2):	748,186	0.8448
	Interest Rate:	7.1743 %	Insurance Cost(3):	28,129	0.8420
	Chase Rate:	4.0000 %	Taxes Cost(3):	67,981	2.0349
	Amortization Rate:	6.0000 %	Home Office(3):	12,072	0.3614
	Interest Only:	False	Replacement(3&4):	10,356	0.0000
Yearly Payment:	257,291	Total FRVS PD:	12.0752		

(1) 80% Capital (\$2,992,743) amortized at 6.0000% for 20 years Principal & Interest of \$257,291 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$7.9921

(2) 20% ROE (\$748,186) times the ROE factor (0.036350) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.8448

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	3,043,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.7943	34.7943	0.3093	34.4850
Direct Care	86.2112	86.2112	0.7665	85.4447
Indirect Care	45.3506	45.3506	0.4032	44.9474
Property	13.6500	12.0752	0.1074	11.9678
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.1052
Supplemental Rate Add-on				\$7.1400
Totals	180.0061	178.4313	1.5864	194.0901

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263605-00 - 2010/01

213.38

Hunter's Creek Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
14155 Town Loop Blvd. Orlando FL 32837 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/26/1998 Acquired Date: 5/26/1998 Entered Medicaid 5/26/1998 Med # Active Date: 10/1/2003 Previous Med # 213691	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,456 Max Annualized: 42,340 Total Patient: 40,295 Medicare: 13,856 Medicaid: 23,268	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 57.74414% Occupancy: 94.91003% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.40711% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	902,825	1,995,495	1,403,415	1,223,431	0	5,525,166
1a	Audit Adjustments						
2	Cost Per Diem	38.8011	85.7613	60.3152	52.5800		237.4576
3	Cost Per Diem Inflated	37.6634	90.0207	58.5467			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.6634	90.0207	58.5467	52.5800		238.8108
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.7134		66.6133			
7	Provider Target Rate	43.3368		67.5855			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.6634	90.0207	54.1087	13.6500		195.4428
12/13	Medicaid Adjustment Rate		0.7843	0.4714			
14	Prospective Per Diem 11	37.6634	90.8050	54.5801	13.6500		196.6985
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 263605-00 - 2010/01

213.38

Hunter's Creek Nursing and Rehab

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/26/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 5,144,818 FRVS Base Asset: 4,343,620 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,052,231.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,115,854	9.2859
	< 60% of Base:	False	20% ROE(2):	1,028,964	0.9815
	Interest Rate:	7.1743 %	Insurance Cost(3):	36,654	0.9096
	Chase Rate:	4.0000 %	Taxes Cost(3):	120,130	2.9813
	Amortization Rate:	6.0000 %	Home Office(3):	14,560	0.3613
	Interest Only:	False	Replacement(3&4):	49,159	0.0000
Yearly Payment:	353,847	Total FRVS PD:	14.5196		

(1) 80% Capital (\$4,115,854) amortized at 6.0000% for 20 years Principal & Interest of \$353,847 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.2859

(2) 20% ROE (\$1,028,964) times the ROE factor (0.036350) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.9815

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	4,343,620

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.6634	37.6634	0.3348	37.3286
Direct Care	90.8050	90.8050	0.8073	89.9977
Indirect Care	54.5801	54.5801	0.4852	54.0949
Property	13.6500	14.5196	0.1291	14.3905
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.4260
Supplemental Rate Add-on				\$7.1400
Totals	196.6985	197.5681	1.7564	213.3777

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 263613-00 - 2010/01

198.09

Boulevard Manor Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2839 South Seacrest Boulevard Boynton Beach FL 33435 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1975 Acquired Date: 1/1/1975 Entered Medicaid 1/1/1975 Med # Active Date: 10/1/2003 Previous Med # 259951	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 167 Maximum: 61,122 Max Annualized: 60,955 Total Patient: 51,760 Medicare: 7,912 Medicaid: 28,003	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.10162% Occupancy: 84.68309% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.75602% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,126,229	2,289,607	1,246,415	676,833	0	5,339,084
1a	Audit Adjustments						
2	Cost Per Diem	40.2182	81.7629	44.5101	24.1700		190.6612
3	Cost Per Diem Inflated	39.0390	85.8237	43.2050			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.0390	85.8237	43.2050	24.1700		192.2377
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.7482		52.1088			
7	Provider Target Rate	46.4159		52.8693			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.0390	85.8237	43.2050	13.6500		181.7177
12/13	Medicaid Adjustment Rate		0.3960	0.1994			
14	Prospective Per Diem 11	39.0390	86.2197	43.4044	13.6500		182.3131
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 263613-00 - 2010/01

198.09

Boulevard Manor Nursing and Rehab

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 9/29/1988 Year of Phase-In/ Full: RS to Start Calcs: 1975/01 Indexed Asset Value 5,223,591 FRVS Base Asset: 1,533,066 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,011,868.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,178,873	6.5488
	< 60% of Base:	False	20% ROE(2):	1,044,718	0.6922
	Interest Rate:	7.1743 %	Insurance Cost(3):	35,917	0.6939
	Chase Rate:	4.0000 %	Taxes Cost(3):	109,771	2.1208
	Amortization Rate:	6.0000 %	Home Office(3):	18,703	0.3613
	Interest Only:	False	Replacement(3&4):	99,341	0.0000
Yearly Payment:	359,265	Total FRVS PD:	10.4170		

(1) 80% Capital (\$4,178,873) amortized at 6.0000% for 20 years Principal & Interest of \$359,265 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$6.5488

(2) 20% ROE (\$1,044,718) times the ROE factor (0.036350) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$0.6922

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 110	Effective PBS Limitation	3,135,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.0390	39.0390	0.3471	38.6919
Direct Care	86.2197	86.2197	0.7665	85.4532
Indirect Care	43.4044	43.4044	0.3859	43.0185
Property	13.6500	10.4170	0.0926	10.3244
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4611
Supplemental Rate Add-on				\$7.1400
Totals	182.3131	179.0801	1.5921	198.0891

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263621-00 - 2010/01

195.69

Palm City Nursing and Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2505 SW Martin Highway Palm City FL 34990 County: Martin [43] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/19/1993 Acquired Date: 10/19/1993 Entered Medicaid 10/19/1993 Med # Active Date: 10/1/2003 Previous Med # 211265	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,070 Medicare: 11,850 Medicaid: 21,529	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.17423% Occupancy: 95.78779% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.49294% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	823,942	1,784,031	925,473	798,941	0	4,332,387
1a	Audit Adjustments						
2	Cost Per Diem	38.2713	82.8664	42.9873	37.1100		201.2350
3	Cost Per Diem Inflated	37.1492	86.9820	41.7269			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.1492	86.9820	41.7269	37.1100		202.9681
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.6308		48.5448			
7	Provider Target Rate	43.2530		49.2533			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1492	86.9820	41.7269	13.6500		179.5081
12/13	Medicaid Adjustment Rate		0.1149	0.0551			
14	Prospective Per Diem 11	37.1492	87.0969	41.7820	13.6500		179.6781
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 263621-00 - 2010/01

195.69

Palm City Nursing and Rehab

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/19/1993 Year of Phase-In/ Full: RS to Start Calcs: 1993/07 Indexed Asset Value 4,861,149 FRVS Base Asset: 3,930,360 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,785,633.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,888,919	8.4814
	< 60% of Base:	False	20% ROE(2):	972,230	0.8965
	Interest Rate:	7.1743 %	Insurance Cost(3):	31,398	0.7463
	Chase Rate:	4.0000 %	Taxes Cost(3):	93,102	2.2130
	Amortization Rate:	6.0000 %	Home Office(3):	15,202	0.3614
	Interest Only:	False	Replacement(3&4):	26,443	0.0000
Yearly Payment:	334,337	Total FRVS PD:		12.6986	

(1) 80% Capital (\$3,888,919) amortized at 6.0000% for 20 years Principal & Interest of \$334,337 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4814

(2) 20% ROE (\$972,230) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8965

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	32,753
Comparison Date:	1/1/1993	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,930,360

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1492	37.1492	0.3303	36.8189
Direct Care	87.0969	87.0969	0.7743	86.3226
Indirect Care	41.7820	41.7820	0.3715	41.4105
Property	13.6500	12.6986	0.1129	12.5857
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.4142
Supplemental Rate Add-on				\$7.1400
Totals	179.6781	178.7267	1.5890	195.6919

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 263834-00 - 2010/01

182.15

Bav Pointe Nursing Pavilion

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4201 31st Street South St. Petersburg FL 33712 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1984 Acquired Date: 11/1/1984 Entered Medicaid 11/1/1984 Med # Active Date: 7/1/2003 Previous Med # 251216	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,806 Medicare: 5,047 Medicaid: 30,792	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.45949% Occupancy: 92.90984% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.93280% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,028,396	2,135,583	1,226,599	346,718	3,479	4,740,775
1a	Audit Adjustments						
2	Cost Per Diem	33.3982	69.3551	39.8350	11.2600	0.1130	153.9613
3	Cost Per Diem Inflated	32.5259	72.5477	38.7946			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.5259	72.5477	38.7946	11.2600	0.1130	155.2412
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.5259	72.5477	38.7946	11.2600	0.1130	155.2412
12/13	Medicaid Adjustment Rate		2.0779	1.1112			
14	Prospective Per Diem 11	32.5259	74.6256	39.9058	11.2600	0.1130	158.4303
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263834-00 - 2010/01

182.15

Bav Pointe Nursing Pavilion

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Variable [3]	80% Capital(1):	3,947,166	10.6184
Indexed Asset Value	4,933,958	< 60% of Base:	False	20% ROE(2):	986,792	0.8709
FRVS Base Asset:	3,072,207	Interest Rate:	11.9600 %	Insurance Cost(3):	93,321	2.2869
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	69,302	1.6983
ROE Factor	0.034790	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	15,127	0.0000
		Yearly Payment:	418,578	Total FRVS PD:		15.4745

(1) 80% Capital (\$3,947,166) amortized at 8.7500% for 20 years Principal & Interest of \$418,578 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6184

(2) 20% ROE (\$986,792) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8709

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.5259	32.5259	0.2892	32.2367
Direct Care	74.6256	74.6256	0.6635	73.9621
Indirect Care	39.9058	39.9058	0.3548	39.5510
Property	11.2600	15.4745	0.1376	15.3369
ROE	0.1130	0.1029	0.0009	0.1020
ROE Adjustment	-0.1029	-0.1029	-0.0009	-0.1020
Quality Assess-Medicaid Share				\$13.9247
Supplemental Rate Add-on				\$7.1400
Totals	158.3274	162.5318	1.4451	182.1514

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263842-00 - 2010/01 182.78

Boca Raton Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
755 Meadows Road Boca Raton FL 33486 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1978 Acquired Date: 9/1/1978 Entered Medicaid 9/1/1978 Med # Active Date: 7/1/2003 Previous Med # 202177	02/01/2008-01/31/2009 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,280 Medicare: 5,236 Medicaid: 21,778	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.02756% Occupancy: 82.60474% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.18502% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	770,989	1,575,814	929,939	758,963	5,131	4,040,836
1a	Audit Adjustments						
2	Cost Per Diem	35.4022	72.3581	42.7008	34.8500	0.2356	185.5467
3	Cost Per Diem Inflated	34.4776	75.6889	41.5856			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.4776	75.6889	41.5856	34.8500	0.2356	186.8377
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.4776	75.6889	41.5856	13.6500	0.2356	165.6377
12/13	Medicaid Adjustment Rate		0.8538	0.4691			
14	Prospective Per Diem 11	34.4776	76.5427	42.0547	13.6500	0.2356	166.9606
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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182.78

Boca Raton Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 4/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1978/07 Indexed Asset Value 2,425,209 FRVS Base Asset: 1,240,709 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,700,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,940,167	5.2193
	< 60% of Base:	False	20% ROE(2):	485,042	0.4281
	Interest Rate:	11.9600 %	Insurance Cost(3):	102,612	2.8283
	Chase Rate:	6.7500 %	Taxes Cost(3):	70,555	1.9447
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	197,403	0.0000
Yearly Payment:	205,746	Total FRVS PD:	10.4204		

(1) 80% Capital (\$1,940,167) amortized at 8.7500% for 20 years Principal & Interest of \$205,746 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.2193

(2) 20% ROE (\$485,042) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4281

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.4776	34.4776	0.3065	34.1711
Direct Care	76.5427	76.5427	0.6805	75.8622
Indirect Care	42.0547	42.0547	0.3739	41.6808
Property	13.6500	10.4204	0.0926	10.3278
ROE	0.2356	0.1510	0.0013	0.1497
ROE Adjustment	-0.1510	-0.1510	-0.0013	-0.1497
Quality Assess-Medicaid Share				\$13.5967
Supplemental Rate Add-on				\$7.1400
Totals	166.8096	163.4954	1.4535	182.7786

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263851-00 - 2010/01

203.97

Rehabilitation of Nursing Center of Broward

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
401 East Sample Road Pompano Beach FL 33064 County: Broward [6] Region: South [2] Area: 10 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/1/1978 Acquired Date: 10/26/1988 Entered Medicaid 10/26/1988 Med # Active Date: 7/1/2003 Previous Med # 211770	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 194 Maximum: 71,004 Max Annualized: 70,810 Total Patient: 50,872 Medicare: 5,750 Medicaid: 34,092	Superior: 0 Standard: 139 Conditional: 42 Total: 181
	Medicaid Utilization 67.01525% Occupancy: 71.64667% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 88.62950% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188	
		Semester Index: 1.77482092	
		Cost: 0.97067927	
		Target: 1.01021645	
		DC FY Index: 1.72150000	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.04966599	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,307,978	2,493,226	1,842,426	632,066	8,346	6,284,042
1a	Audit Adjustments						
2	Cost Per Diem	38.3661	73.1323	54.0428	18.5400	0.2448	184.3260
3	Cost Per Diem Inflated	37.2412	76.7645	52.4582			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.2412	76.7645	52.4582	18.5400	0.2448	185.2487
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.7608		52.8696			
7	Provider Target Rate	45.4141		53.6412			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.2412	76.7645	52.4582	13.6500	0.2448	180.3587
12/13	Medicaid Adjustment Rate		1.1285	0.7712			
14	Prospective Per Diem 11	37.2412	77.8930	53.2294	13.6500	0.2448	182.2584
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263851-00 - 2010/01
203.97

Rehabilitation of Nursing Center of Broward

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/26/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 7,226,983 FRVS Base Asset: 2,135,400 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,781,586	9.6206
	< 60% of Base:	False	20% ROE(2):	1,445,397	0.8244
	Interest Rate:	9.7100 %	Insurance Cost(3):	140,161	2.7552
	Chase Rate:	6.7500 %	Taxes Cost(3):	142,942	2.8098
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	208,413	0.0000
Yearly Payment:	613,110	Total FRVS PD:	16.0100		

(1) 80% Capital (\$5,781,586) amortized at 8.7500% for 20 years Principal & Interest of \$613,110 divided by annual available days (70,810) divided by Occup. Adj. (0.9000) = \$9.6206

(2) 20% ROE (\$1,445,397) times the ROE factor (0.036350) divided by annual available days (70,810) divided by Occup. Adj. (0.9000) = \$0.8244

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	17,795
Comparison Date: 1/1/1978	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	2,135,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.2412	37.2412	0.3311	36.9101
Direct Care	77.8930	77.8930	0.6925	77.2005
Indirect Care	53.2294	53.2294	0.4732	52.7562
Property	13.6500	16.0100	0.1423	15.8677
ROE	0.2448	0.2076	0.0018	0.2058
ROE Adjustment	-0.2076	-0.2076	-0.0018	-0.2058
Quality Assess-Medicaid Share				\$14.0940
Supplemental Rate Add-on				\$7.1400
Totals	182.0508	184.3736	1.6391	203.9685

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263869-00 - 2010/01

185.95

Rehabilitation and Healthcare Center of Cape Cor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2629 Del Prado Blvd Cape Coral FL 33904 County: Lee [36] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1979 Acquired Date: 1/1/1979 Entered Medicaid 3/1/1979 Med # Active Date: 7/1/2003 Previous Med # 219231	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,686 Medicare: 9,245 Medicaid: 24,926	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.26432% Occupancy: 92.63661% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.59482% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	781,223	2,028,430	1,014,615	685,216	1,958	4,511,442
1a	Audit Adjustments						
2	Cost Per Diem	31.3417	81.3781	40.7051	27.4900	0.0786	180.9935
3	Cost Per Diem Inflated	30.5231	85.1242	39.6420			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.5231	85.1242	39.6420	27.4900	0.0786	182.8579
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.5231	85.1242	39.6420	13.6500	0.0786	169.0179
12/13	Medicaid Adjustment Rate		1.0787	0.5024			
14	Prospective Per Diem 11	30.5231	86.2029	40.1444	13.6500	0.0786	170.5990
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 263869-00 - 2010/01

185.95

Rehabilitation and Healthcare Center of Cape Cor

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	12/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1979/01	Type:	Variable [3]	80% Capital(1):	2,118,394	5.6988
Indexed Asset Value	2,647,993	< 60% of Base:	False	20% ROE(2):	529,599	0.4674
FRVS Base Asset:	1,715,226	Interest Rate:	11.9600 %	Insurance Cost(3):	120,761	2.9681
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	82,250	2.0216
ROE Factor	0.034790	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	30,359	0.0000
		Yearly Payment:	224,646	Total FRVS PD:		11.1559

(1) 80% Capital (\$2,118,394) amortized at 8.7500% for 20 years Principal & Interest of \$224,646 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6988

(2) 20% ROE (\$529,599) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4674

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.5231	30.5231	0.2714	30.2517
Direct Care	86.2029	86.2029	0.7664	85.4365
Indirect Care	40.1444	40.1444	0.3569	39.7875
Property	13.6500	11.1559	0.0992	11.0567
ROE	0.0786	0.0672	0.0006	0.0666
ROE Adjustment	-0.0672	-0.0672	-0.0006	-0.0666
Quality Assess-Medicaid Share				\$12.2793
Supplemental Rate Add-on				\$7.1400
Totals	170.5318	168.0263	1.4939	185.9517

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 263877-00 - 2010/01

178.97

Carrollwood Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
15002 Hutchinson Road Tampa FL 33625 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1987 Acquired Date: 1/1/1987 Entered Medicaid 1/1/1987 Med # Active Date: 7/1/2003 Previous Med # 209236	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 70.31968% Occupancy: 94.65619% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.09311% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,573 Medicare: 7,232 Medicaid: 29,234	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.82241770		
			Semester Index: 1.77482092		
			Cost: 0.97388262		
			Target: 1.01021645		
			DC FY Index: 1.72747921		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.04603285		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	880,401	2,114,236	1,166,844	944,551	260	5,106,292
1a	Audit Adjustments						
2	Cost Per Diem	30.1157	72.3211	39.9139	32.3100	0.0089	174.6696
3	Cost Per Diem Inflated	29.3292	75.6502	38.8715			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.3292	75.6502	38.8715	32.3100	0.0089	176.1698
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.3292	75.6502	38.8715	13.6500	0.0089	157.5098
12/13	Medicaid Adjustment Rate		1.7293	0.8886			
14	Prospective Per Diem 11	29.3292	77.3795	39.7601	13.6500	0.0089	160.1277
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 263877-00 - 2010/01
178.97

Carrollwood Care Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:	Amount:	5,100,000.00		
RS to Start Calcs: 1987/01	Type:	Variable [3]	80% Capital(1):	4,092,072
Indexed Asset Value 5,115,090	< 60% of Base:	False	20% ROE(2):	1,023,018
FRVS Base Asset: 3,057,712	Interest Rate:	11.9600 %	Insurance Cost(3):	107,656
Occup Adj Factor: 0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	66,644
ROE Factor 0.034790	Amortization Rate:	8.7500 %	Home Office(3):	0
	Interest Only:	False	Replacement(3&4):	107,519
	Yearly Payment:	433,945	Total FRVS PD:	16.1038

(1) 80% Capital (\$4,092,072) amortized at 8.7500% for 20 years Principal & Interest of \$433,945 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0082

(2) 20% ROE (\$1,023,018) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9029

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,441,840

Comparison of Reimbursement under Cost vs. FRVS
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Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	29.3292	29.3292	0.2608	29.0684
Direct Care	77.3795	77.3795	0.6879	76.6916
Indirect Care	39.7601	39.7601	0.3535	39.4066
Property	13.6500	16.1038	0.1214	13.5286
ROE	0.0089	0.0045	0.0001	0.0088
ROE Adjustment	-0.0045	-0.0045		-0.0045
Quality Assess-Medicaid Share				\$13.1258
Supplemental Rate Add-on				\$7.1400
Totals	160.1232	162.5726	1.4237	178.9653

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263885-00 - 2010/01

185.37

Casa Mora Rehabilitation and Extended Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
1902 59th St West Bradenton FL 34209 County: Manatee [41] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1978 Acquired Date: 1/1/1978 Entered Medicaid 6/1/1979 Med # Active Date: 7/1/2003 Previous Med # 211745	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 78.89546% Occupancy: 73.30260% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 90.67795% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 64,389 Medicare: 5,354 Medicaid: 50,800	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.82843188		
			Semester Index: 1.77482092		
			Cost: 0.97067927		
			Target: 1.01021645		
			DC FY Index: 1.72150000		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.04966599		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,655,472	3,948,682	1,934,165	1,146,048	9,327	8,693,694
1a	Audit Adjustments						
2	Cost Per Diem	32.5880	77.7300	38.0741	22.5600	0.1836	171.1357
3	Cost Per Diem Inflated	31.6325	81.5905	36.9577			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.6325	81.5905	36.9577	22.5600	0.1836	172.9243
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.6325	81.5905	36.9577	13.6500	0.1836	164.0143
12/13	Medicaid Adjustment Rate		2.6523	1.2014			
14	Prospective Per Diem 11	31.6325	84.2428	38.1591	13.6500	0.1836	167.8680
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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185.37

Casa Mora Rehabilitation and Extended Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,800,000.00		Total Amount	Per Diem
RS to Start Calcs:	1978/01	Type:	Variable [3]	80% Capital(1):	4,663,559	6.2728
Indexed Asset Value	5,829,449	< 60% of Base:	False	20% ROE(2):	1,165,890	0.5375
FRVS Base Asset:	3,474,070	Interest Rate:	11.9600 %	Insurance Cost(3):	152,087	2.3620
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	123,482	1.9178
ROE Factor	0.036350	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	77,565	0.0000
		Yearly Payment:	494,548	Total FRVS PD:		11.0901

(1) 80% Capital (\$4,663,559) amortized at 8.7500% for 20 years Principal & Interest of \$494,548 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.2728

(2) 20% ROE (\$1,165,890) times the ROE factor (0.036350) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.5375

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.6325	31.6325	0.2812	31.3513
Direct Care	84.2428	84.2428	0.7490	83.4938
Indirect Care	38.1591	38.1591	0.3393	37.8198
Property	13.6500	11.0901	0.0986	10.9915
ROE	0.1836	0.1580	0.0014	0.1566
ROE Adjustment	-0.1580	-0.1580	-0.0014	-0.1566
Quality Assess-Medicaid Share				\$14.5687
Supplemental Rate Add-on				\$7.1400
Totals	167.7100	165.1245	1.4681	185.3651

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263893-00 - 2010/01

192.93

Evergreen Woods

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7045 Evergreen Woods Trail Springhill FL 34608 County: Hernando [27] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1984 Acquired Date: 4/1/1984 Entered Medicaid 4/1/1984 Med # Active Date: 7/1/2003 Previous Med # 207837	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,881 Medicare: 11,083 Medicaid: 20,573	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.58597% Occupancy: 90.80374% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.32748% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,103,548	1,500,059	999,847	834,852	1,269	4,439,575
1a	Audit Adjustments						
2	Cost Per Diem	53.6406	72.9140	48.6000	40.5800	0.0617	215.7963
3	Cost Per Diem Inflated	52.0678	76.5353	47.1750			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.0678	76.5353	47.1750	40.5800	0.0617	216.4198
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.3185		42.4739			
7	Provider Target Rate	37.8632		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.8632	76.5353	43.0938	13.6500	0.0617	171.2040
12/13	Medicaid Adjustment Rate		0.1366	0.0769			
14	Prospective Per Diem 11	37.8632	76.6719	43.1707	13.6500	0.0617	171.4175
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 263893-00 - 2010/01
192.93

Evergreen Woods

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,172,732 FRVS Base Asset: 1,541,932 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,300,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,138,186	11.1323
	< 60% of Base:	False	20% ROE(2):	1,034,546	0.9540
	Interest Rate:	11.9600 %	Insurance Cost(3):	135,087	3.3873
	Chase Rate:	6.7500 %	Taxes Cost(3):	107,500	2.6955
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	45,788	0.0000
Yearly Payment:	438,835	Total FRVS PD:	18.1691		

(1) 80% Capital (\$4,138,186) amortized at 8.7500% for 20 years Principal & Interest of \$438,835 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1323

(2) 20% ROE (\$1,034,546) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9540

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	37.8632	37.8632	0.3366	37.5266	
Direct Care	76.6719	76.6719	0.6817	75.9902	
Indirect Care	43.1707	43.1707	0.3838	42.7869	
Property	13.6500	18.1691	0.1615	18.0076	
ROE	0.0617	0.0502	0.0004	0.0498	
ROE Adjustment	-0.0502	-0.0502	-0.0004	-0.0498	
Quality Assess-Medicaid Share				\$11.4741	
Supplemental Rate Add-on				\$7.1400	
Totals	171.3673	175.8749	1.5636	192.9254	

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 263907-00 - 2010/01
190.69

Highland Pines Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1111 South Highland Ave Clearwater FL 33756 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1971 Acquired Date: 1/1/1971 Entered Medicaid 1/1/1971 Med # Active Date: 7/1/2003 Previous Med # 211737	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,864 Medicare: 5,295 Medicaid: 29,013	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.65263% Occupancy: 88.48816% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.46304% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,327,177	2,355,122	1,136,267	251,543	6,194	5,076,303
1a	Audit Adjustments						
2	Cost Per Diem	45.7442	81.1747	39.1641	8.6700	0.2135	174.9665
3	Cost Per Diem Inflated	44.4029	85.2063	38.0158			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.4029	85.2063	38.0158	8.6700	0.2135	176.5085
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1319	85.2063	38.0158	8.6700	0.2135	169.2375
12/13	Medicaid Adjustment Rate		2.3631	1.0543			
14	Prospective Per Diem 11	37.1319	87.5694	39.0701	8.6700	0.2135	172.6549
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263907-00 - 2010/01

190.69

Highland Pines Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,400,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Variable [3]	80% Capital(1):	1,477,110	3.9736
Indexed Asset Value	1,846,388	< 60% of Base:	False	20% ROE(2):	369,278	0.3405
FRVS Base Asset:	1,236,839	Interest Rate:	11.9600 %	Insurance Cost(3):	94,947	2.4431
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	31,942	0.8219
ROE Factor	0.036350	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	240,744	0.0000
		Yearly Payment:	156,641	Total FRVS PD:		7.5791

(1) 80% Capital (\$1,477,110) amortized at 8.7500% for 20 years Principal & Interest of \$156,641 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$3.9736

(2) 20% ROE (\$369,278) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3405

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1319	37.1319	0.3301	36.8018
Direct Care	87.5694	87.5694	0.7785	86.7909
Indirect Care	39.0701	39.0701	0.3474	38.7227
Property	8.6700	7.5791	0.0674	7.5117
ROE	0.2135	0.1650	0.0015	0.1635
ROE Adjustment	-0.1650	-0.1650	-0.0015	-0.1635
Quality Assess-Medicaid Share				\$13.7251
Supplemental Rate Add-on				\$7.1400
Totals	172.4899	171.3505	1.5234	190.6922

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 263915-00 - 2010/01

200.38

Rehabilitation Center of Palm Beaches

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
301 Northpoint Parkway West Palm Beach FL 33407 County: Palm Beach [50] Region: South [2] Area: 9 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 7/1/2003 Previous Med # 228419	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 99 Maximum: 36,234 Max Annualized: 36,135 Total Patient: 32,428 Medicare: 3,615 Medicaid: 22,638	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.81004% Occupancy: 89.49605% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.70983% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	981,182	1,589,699	1,016,473	862,734	4,039	4,454,127
1a	Audit Adjustments						
2	Cost Per Diem	43.3423	70.2226	44.9012	38.1100	0.1784	196.7545
3	Cost Per Diem Inflated	42.2103	73.4551	43.7285			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.2103	73.4551	43.7285	38.1100	0.1784	197.6823
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		54.8686			
7	Provider Target Rate	48.6916		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.2103	73.4551	43.7285	13.6500	0.1784	173.2223
12/13	Medicaid Adjustment Rate		1.6370	0.9745			
14	Prospective Per Diem 11	42.2103	75.0921	44.7030	13.6500	0.1784	175.8338
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 263915-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

200.38

Rehabilitation Center of Palm Beaches

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,300,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Variable [3]	80% Capital(1):	3,410,738	11.1217
Indexed Asset Value	4,263,423	< 60% of Base:	False	20% ROE(2):	852,685	0.9122
FRVS Base Asset:	1,055,594	Interest Rate:	11.9600 %	Insurance Cost(3):	100,677	3.1046
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	116,185	3.5829
ROE Factor	0.034790	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	98,769	0.0000
		Yearly Payment:	361,693	Total FRVS PD:		18.7214

(1) 80% Capital (\$3,410,738) amortized at 8.7500% for 20 years Principal & Interest of \$361,693 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$11.1217

(2) 20% ROE (\$852,685) times the ROE factor (0.034790) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.9122

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 99	Effective PBS Limitation	2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.2103	42.2103	0.3753	41.8350
Direct Care	75.0921	75.0921	0.6676	74.4245
Indirect Care	44.7030	44.7030	0.3974	44.3056
Property	13.6500	18.7214	0.1664	18.5550
ROE	0.1784	0.1510	0.0013	0.1497
ROE Adjustment	-0.1510	-0.1510	-0.0013	-0.1497
Quality Assess-Medicaid Share				\$14.1186
Supplemental Rate Add-on				\$7.1400
Totals	175.6828	180.7268	1.6067	200.3787

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263923-00 - 2010/01

197.77

Pompano Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
51 West Sample Road Pompano Beach FL 33064 County: Broward [6] Region: South [2] Area: 10 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/1987 Acquired Date: 11/1/1990 Entered Medicaid 11/1/1990 Med # Active Date: 7/1/2003 Previous Med # 211800	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 127 Maximum: 46,482 Max Annualized: 46,355 Total Patient: 39,091 Medicare: 4,063 Medicaid: 30,796	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.78028% Occupancy: 84.09922% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.03376% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,053,178	2,283,618	1,479,899	528,459	3,319	5,348,473
1a	Audit Adjustments						
2	Cost Per Diem	34.1985	74.1531	48.0549	17.1600	0.1078	173.6743
3	Cost Per Diem Inflated	33.3053	77.5666	46.7998			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.3053	77.5666	46.7998	17.1600	0.1078	174.9395
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.3053	77.5666	46.6802	13.6500	0.1078	171.3099
12/13	Medicaid Adjustment Rate		2.5114	1.5114			
14	Prospective Per Diem 11	33.3053	80.0780	48.1916	13.6500	0.1078	175.3327
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263923-00 - 2010/01

197.77

Pompano Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,007,601 FRVS Base Asset: 3,642,614 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,006,081	10.1829
	< 60% of Base:	False	20% ROE(2):	1,001,520	0.8352
	Interest Rate:	11.9600 %	Insurance Cost(3):	99,356	2.5417
	Chase Rate:	6.7500 %	Taxes Cost(3):	110,890	2.8367
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	13,458	0.0000
Yearly Payment:	424,826	Total FRVS PD:	16.3965		

(1) 80% Capital (\$4,006,081) amortized at 8.7500% for 20 years Principal & Interest of \$424,826 divided by annual available days (46,355) divided by Occup. Adj. (0.9000) = \$10.1829

(2) 20% ROE (\$1,001,520) times the ROE factor (0.034790) divided by annual available days (46,355) divided by Occup. Adj. (0.9000) = \$0.8352

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 127	Effective PBS Limitation	3,642,614

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.3053	33.3053	0.2961	33.0092
Direct Care	80.0780	80.0780	0.7119	79.3661
Indirect Care	48.1916	48.1916	0.4284	47.7632
Property	13.6500	16.3965	0.1458	16.2507
ROE	0.1078	0.0981	0.0009	0.0972
ROE Adjustment	-0.0981	-0.0981	-0.0009	-0.0972
Quality Assess-Medicaid Share				\$14.2384
Supplemental Rate Add-on				\$7.1400
Totals	175.2346	177.9714	1.5822	197.7676

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263931-00 - 2010/01

170.85

Healthcare and Rehabilitation Center of Sanford

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
950 Mellonville Avenue Sanford FL 32771 County: Seminole [59] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1972 Acquired Date: 3/1/1972 Entered Medicaid 1/1/1970 Med # Active Date: 7/1/2003 Previous Med # 226866	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 114 Maximum: 41,724 Max Annualized: 41,610 Total Patient: 39,774 Medicare: 6,027 Medicaid: 27,829	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.96782% Occupancy: 95.32643% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.92221% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770	Semester Index: 1.77482092
		Cost: 0.97388262	Target: 1.01021645
		DC FY Index: 1.72747921	DC Sem Index: 1.80700000
		DC Inflation: 1.04603285	PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	907,306	1,991,131	995,432	467,805	5,443	4,367,117
1a	Audit Adjustments						
2	Cost Per Diem	32.6029	71.5488	35.7696	16.8100	0.1956	156.9269
3	Cost Per Diem Inflated	31.7514	74.8424	34.8354			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.7514	74.8424	34.8354	16.8100	0.1956	158.4348
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.7514	74.8424	34.8354	13.6500	0.1956	155.2748
12/13	Medicaid Adjustment Rate		1.6812	0.7825			
14	Prospective Per Diem 11	31.7514	76.5236	35.6179	13.6500	0.1956	157.7385
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263931-00 - 2010/01

170.85

Healthcare and Rehabilitation Center of Sanford

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,200,000.00		Total Amount	Per Diem
RS to Start Calcs:	1972/01	Type:	Variable [3]	80% Capital(1):	1,399,510	3.9630
Indexed Asset Value	1,749,387	< 60% of Base:	False	20% ROE(2):	349,877	0.3250
FRVS Base Asset:	952,106	Interest Rate:	11.9600 %	Insurance Cost(3):	94,495	2.3758
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	40,573	1.0201
ROE Factor	0.034790	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	44,818	0.0000
		Yearly Payment:	148,412	Total FRVS PD:		7.6839

(1) 80% Capital (\$1,399,510) amortized at 8.7500% for 20 years Principal & Interest of \$148,412 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$3.9630

(2) 20% ROE (\$349,877) times the ROE factor (0.034790) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.3250

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	114	Effective PBS Limitation	3,249,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.7514	31.7514	0.2823	31.4691
Direct Care	76.5236	76.5236	0.6803	75.8433
Indirect Care	35.6179	35.6179	0.3167	35.3012
Property	13.6500	7.6839	0.0683	7.6156
ROE	0.1956	0.1715	0.0015	0.1700
ROE Adjustment	-0.1715	-0.1715	-0.0015	-0.1700
Quality Assess-Medicaid Share				\$13.4822
Supplemental Rate Add-on				\$7.1400
Totals	157.5670	151.5768	1.3476	170.8514

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263940-00 - 2010/01

181.74

Rehabilitation and Healthcare of Tampa

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4411 Habana Ave Tampa FL 33614 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1971 Entered Medicaid 1/1/1974 Med # Active Date: 7/1/2003 Previous Med # 227102	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 174 Maximum: 63,684 Max Annualized: 63,510 Total Patient: 59,106 Medicare: 11,990 Medicaid: 41,392	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.03012% Occupancy: 92.81138% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.81102% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,263,228	3,112,283	1,819,878	1,019,485	6,763	7,221,637
1a	Audit Adjustments						
2	Cost Per Diem	30.5187	75.1904	43.9669	24.6300	0.1634	174.4694
3	Cost Per Diem Inflated	29.7216	78.6516	42.8186			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.7216	78.6516	42.8186	24.6300	0.1634	175.9852
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.7216	78.6516	42.8186	13.6500	0.1634	165.0052
12/13	Medicaid Adjustment Rate		1.7723	0.9649			
14	Prospective Per Diem 11	29.7216	80.4239	43.7835	13.6500	0.1634	167.7424
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263940-00 - 2010/01

181.74

Rehabilitation and Healthcare of Tampa

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,612,942 FRVS Base Asset: 1,545,483 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 4,600,000.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 2,090,354	3.8782	
	< 60% of Base: False		20% ROE(2): 522,588	0.3181	
	Interest Rate: 11.9600 %		Insurance Cost(3): 157,819	2.6701	
	Chase Rate: 6.7500 %		Taxes Cost(3): 153,108	2.5904	
	Amortization Rate: 8.7500 %		Home Office(3): 0	0.0000	
	Interest Only: False		Replacement(3&4): 131,183	0.0000	
Yearly Payment: 221,672		Total FRVS PD:	9.4568		

(1) 80% Capital (\$2,090,354) amortized at 8.7500% for 20 years Principal & Interest of \$221,672 divided by annual available days (63,510) divided by Occup. Adj. (0.9000) = \$3.8782

(2) 20% ROE (\$522,588) times the ROE factor (0.034790) divided by annual available days (63,510) divided by Occup. Adj. (0.9000) = \$0.3181

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 174	Effective PBS Limitation 4,959,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	29.7216	29.7216	0.2642	29.4574
Direct Care	80.4239	80.4239	0.7150	79.7089
Indirect Care	43.7835	43.7835	0.3893	43.3942
Property	13.6500	9.4568	0.0841	9.3727
ROE	0.1634	0.1496	0.0013	0.1483
ROE Adjustment	-0.1496	-0.1496	-0.0013	-0.1483
Quality Assess-Medicaid Share				\$12.6666
Supplemental Rate Add-on				\$7.1400
Totals	167.5928	163.3858	1.4526	181.7398

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263958-00 - 2010/01 191.43

The Abbeve Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7101 9th St. North St. Petersburg FL 33702 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1977 Acquired Date: 8/1/1977 Entered Medicaid 8/1/1977 Med # Active Date: 7/1/2003 Previous Med # 211711	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 152 Maximum: 55,632 Max Annualized: 55,480 Total Patient: 37,994 Medicare: 3,589 Medicaid: 30,968	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 81.50761% Occupancy: 68.29523% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 84.48365% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,043,316	2,550,825	1,249,053	284,596	3,722	5,131,512
1a	Audit Adjustments						
2	Cost Per Diem	33.6901	82.3697	40.3337	9.1900	0.1202	165.7037
3	Cost Per Diem Inflated	32.7023	86.4607	39.1511			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.7023	86.4607	39.1511	9.1900	0.1202	167.6243
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.7023	86.4607	39.1511	9.1900	0.1202	167.6243
12/13	Medicaid Adjustment Rate		3.0647	1.3878			
14	Prospective Per Diem 11	32.7023	89.5254	40.5389	9.1900	0.1202	172.0768
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 263958-00 - 2010/01
191.43

Florida Agency For Health Care Administration
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The Abbey Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1977/07 Indexed Asset Value 2,551,044 FRVS Base Asset: 1,258,236 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,040,835	4.3343
	< 60% of Base:	False	20% ROE(2):	510,209	0.3714
	Interest Rate:	11.9600 %	Insurance Cost(3):	95,357	2.5098
	Chase Rate:	6.7500 %	Taxes Cost(3):	54,780	1.4418
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	55,358	0.0000
Yearly Payment:	216,421	Total FRVS PD:		8.6573	

(1) 80% Capital (\$2,040,835) amortized at 8.7500% for 20 years Principal & Interest of \$216,421 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$4.3343

(2) 20% ROE (\$510,209) times the ROE factor (0.036350) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.3714

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 146	Effective PBS Limitation	4,161,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.7023	32.7023	0.2907	32.4116
Direct Care	89.5254	89.5254	0.7959	88.7295
Indirect Care	40.5389	40.5389	0.3604	40.1785
Property	9.1900	8.6573	0.0770	8.5803
ROE	0.1202	0.0789	0.0007	0.0782
ROE Adjustment	-0.0789	-0.0789	-0.0007	-0.0782
Quality Assess-Medicaid Share				\$14.3890
Supplemental Rate Add-on				\$7.1400
Totals	171.9979	171.4239	1.5240	191.4289

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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Rate Semester 01/01/2010 through 06/30/2010

0 263966-00 - 2010/01

187.52

The Oaks at Avon

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1010 US 27 N Avon Park FL 33825 County: Highlands [28] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/25/1992 Acquired Date: 1/5/1993 Entered Medicaid 1/5/1993 Med # Active Date: 7/1/2003 Previous Med # 228486	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 38,064 Max Annualized: 37,960 Total Patient: 35,368 Medicare: 9,443 Medicaid: 22,096	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
			FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	711,163	1,699,237	883,735	589,079	3,609	3,886,823
1a	Audit Adjustments						
2	Cost Per Diem	32.1851	76.9025	39.9952	26.6600	0.1633	175.9061
3	Cost Per Diem Inflated	31.2414	80.7219	38.8225			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.2414	80.7219	38.8225	26.6600	0.1633	177.6091
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.6386		44.2413			
7	Provider Target Rate	37.1733		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.2414	80.7219	38.8225	13.6500	0.1633	164.5991
12/13	Medicaid Adjustment Rate		1.1328	0.5448			
14	Prospective Per Diem 11	31.2414	81.8547	39.3673	13.6500	0.1633	166.2767
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263966-00 - 2010/01

187.52

The Oaks at Avon

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/5/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,764,618.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Fixed [2]	80% Capital(1):	3,638,572	10.6900
Indexed Asset Value	4,548,215	< 60% of Base:	False	20% ROE(2):	909,643	0.9678
FRVS Base Asset:	2,781,592	Interest Rate:	8.0000 %	Insurance Cost(3):	97,895	2.7679
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	118,561	3.3522
ROE Factor	0.036350	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	38,763	0.0000
		Yearly Payment:	365,214	Total FRVS PD:		17.7779

(1) 80% Capital (\$3,638,572) amortized at 8.0000% for 20 years Principal & Interest of \$365,214 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$10.6900

(2) 20% ROE (\$909,643) times the ROE factor (0.036350) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.9678

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	31,609
Comparison Date:	1/1/1992	Current RS PBS:	48,357
Comparison Bed	88	Effective PBS Limitation	2,781,592

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.2414	31.2414	0.2778	30.9636
Direct Care	81.8547	81.8547	0.7277	81.1270
Indirect Care	39.3673	39.3673	0.3500	39.0173
Property	13.6500	17.7779	0.1581	17.6198
ROE	0.1633	0.1344	0.0012	0.1332
ROE Adjustment	-0.1344	-0.1344	-0.0012	-0.1332
Quality Assess-Medicaid Share				\$11.6475
Supplemental Rate Add-on				\$7.1400
Totals	166.1423	170.2413	1.5136	187.5152

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 263974-00 - 2010/01

188.56

Titusville Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1705 Jess Parrish Court Titusville FL 32796 County: Brevard [5] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1971 Acquired Date: 11/1/1971 Entered Medicaid 11/1/1971 Med # Active Date: 7/1/2003 Previous Med # 227692	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 157 Maximum: 57,462 Max Annualized: 57,305 Total Patient: 44,846 Medicare: 5,033 Medicaid: 33,411	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.50163% Occupancy: 78.04462% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.54400% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,004,073	2,763,816	1,374,493	942,858	4,246	6,089,486
1a	Audit Adjustments						
2	Cost Per Diem	30.0522	82.7217	41.1389	28.2200	0.1271	182.2599
3	Cost Per Diem Inflated	29.2673	86.5296	40.0645			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.2673	86.5296	40.0645	28.2200	0.1271	184.2085
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.2673	86.5296	40.0645	13.6500	0.1271	169.6385
12/13	Medicaid Adjustment Rate		2.3851	1.1044			
14	Prospective Per Diem 11	29.2673	88.9147	41.1689	13.6500	0.1271	173.1280
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 263974-00 - 2010/01
188.56

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Titusville Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,085,024 FRVS Base Asset: 1,729,005 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,300,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,468,019	5.0746
	< 60% of Base:	False	20% ROE(2):	617,005	0.4162
	Interest Rate:	11.9600 %	Insurance Cost(3):	123,561	2.7552
	Chase Rate:	6.7500 %	Taxes Cost(3):	54,637	1.2183
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	65,839	0.0000
Yearly Payment:	261,722	Total FRVS PD:		9.4643	

(1) 80% Capital (\$2,468,019) amortized at 8.7500% for 20 years Principal & Interest of \$261,722 divided by annual available days (57,305) divided by Occup. Adj. (0.9000) = \$5.0746

(2) 20% ROE (\$617,005) times the ROE factor (0.034790) divided by annual available days (57,305) divided by Occup. Adj. (0.9000) = \$0.4162

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 157	Effective PBS Limitation	4,474,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	29.2673	29.2673	0.2602	29.0071
Direct Care	88.9147	88.9147	0.7905	88.1242
Indirect Care	41.1689	41.1689	0.3660	40.8029
Property	13.6500	9.4643	0.0841	9.3802
ROE	0.1271	0.0742	0.0007	0.0735
ROE Adjustment	-0.0742	-0.0742	-0.0007	-0.0735
Quality Assess-Medicaid Share				\$14.1067
Supplemental Rate Add-on				\$7.1400
Totals	173.0538	168.8152	1.5008	188.5611

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 263982-00 - 2010/01

195.43

Sarasota Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1524 East Avenue S Sarasota FL 34239 County: Sarasota [58] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1971 Acquired Date: 10/1/1971 Entered Medicaid 10/1/1971 Med # Active Date: 7/1/2003 Previous Med # 214922	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 169 Maximum: 61,854 Max Annualized: 61,685 Total Patient: 36,877 Medicare: 3,214 Medicaid: 29,561	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.16108% Occupancy: 59.61943% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 73.75137% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,001,898	2,384,398	1,201,084	315,120	2,456	4,904,956
1a	Audit Adjustments						
2	Cost Per Diem	33.8926	80.6603	40.6307	10.6600	0.0831	165.9267
3	Cost Per Diem Inflated	32.8988	84.6664	39.4394			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.8988	84.6664	39.4394	10.6600	0.0831	167.7477
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.8988	84.6664	39.4394	10.6600	0.0831	167.7477
12/13	Medicaid Adjustment Rate		2.8728	1.3382			
14	Prospective Per Diem 11	32.8988	87.5392	40.7776	10.6600	0.0831	171.9587
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 263982-00 - 2010/01
195.43

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Sarasota Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,785,131 FRVS Base Asset: 3,074,906 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,628,105	8.8404
	< 60% of Base:	False	20% ROE(2):	1,157,026	0.7576
	Interest Rate:	11.9600 %	Insurance Cost(3):	85,963	2.3311
	Chase Rate:	6.7500 %	Taxes Cost(3):	80,911	2.1941
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	19,866	0.0000
Yearly Payment:	490,789	Total FRVS PD:	14.1232		

(1) 80% Capital (\$4,628,105) amortized at 8.7500% for 20 years Principal & Interest of \$490,789 divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$8.8404

(2) 20% ROE (\$1,157,026) times the ROE factor (0.036350) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$0.7576

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 169	Effective PBS Limitation	4,816,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.8988	32.8988	0.2925	32.6063
Direct Care	87.5392	87.5392	0.7783	86.7609
Indirect Care	40.7776	40.7776	0.3625	40.4151
Property	10.6600	14.1232	0.1256	13.9976
ROE	0.0831	0.0640	0.0006	0.0634
ROE Adjustment	-0.0640	-0.0640	-0.0006	-0.0634
Quality Assess-Medicaid Share				\$14.5051
Supplemental Rate Add-on				\$7.1400
Totals	171.8947	175.3388	1.5589	195.4250

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 263991-00 - 2010/01

175.96

Windsor Woods Rehabilitation and Healthcare Ce

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
13719 Dallas Drive Hudson FL 34667 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1987 Acquired Date: 4/1/1987 Entered Medicaid 5/11/1987 Med # Active Date: 7/1/2003 Previous Med # 227030	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 59.41364% Occupancy: 92.46910% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.38760% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 103 Maximum: 37,698 Max Annualized: 37,595 Total Patient: 34,859 Medicare: 5,012 Medicaid: 20,711	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.82241770		
			Semester Index: 1.77482092		
			Cost: 0.97388262		
			Target: 1.01021645		
			DC FY Index: 1.72747921		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.04603285		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	642,093	1,435,311	785,871	416,291	2,582	3,282,148
1a	Audit Adjustments						
2	Cost Per Diem	31.0025	69.3019	37.9446	20.1000	0.1247	158.4737
3	Cost Per Diem Inflated	30.1928	72.4921	36.9536			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.1928	72.4921	36.9536	20.1000	0.1247	159.8632
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.1928	72.4921	36.9536	13.6500	0.1247	153.4132
12/13	Medicaid Adjustment Rate		0.7677	0.3914			
14	Prospective Per Diem 11	30.1928	73.2598	37.3450	13.6500	0.1247	154.5723
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 263991-00 - 2010/01
175.96

Windsor Woods Rehabilitation and Healthcare Ce

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 4,356,791 FRVS Base Asset: 1,720,920 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,400,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,485,433	10.9239
	< 60% of Base:	False	20% ROE(2):	871,358	0.8959
	Interest Rate:	11.9600 %	Insurance Cost(3):	94,036	2.6976
	Chase Rate:	6.7500 %	Taxes Cost(3):	45,201	1.2967
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	54,059	0.0000
Yearly Payment:	369,614	Total FRVS PD:	15.8141		

(1) 80% Capital (\$3,485,433) amortized at 8.7500% for 20 years Principal & Interest of \$369,614 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$10.9239

(2) 20% ROE (\$871,358) times the ROE factor (0.034790) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.8959

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,720,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.1928	30.1928	0.2684	29.9244
Direct Care	73.2598	73.2598	0.6513	72.6085
Indirect Care	37.3450	37.3450	0.3320	37.0130
Property	13.6500	15.8141	0.1406	15.6735
ROE	0.1247	0.1092	0.0010	0.1082
ROE Adjustment	-0.1092	-0.1092	-0.0010	-0.1082
Quality Assess-Medicaid Share				\$13.6053
Supplemental Rate Add-on				\$7.1400
Totals	154.4631	156.6117	1.3923	175.9647

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 264008-00 - 2010/01
189.37

Winkler Court

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3250 Winkler Ave Fort Myers FL 33916 County: Lee [36] Region: South [2] Area: 8 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/12/1995 Acquired Date: 4/12/1995 Entered Medicaid 4/12/1995 Med # Active Date: 7/1/2003 Previous Med # 211818	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,113 Medicare: 5,622 Medicaid: 30,614	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.46307% Occupancy: 93.60883% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.79748% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	986,832	2,266,874	1,304,815	743,920	1,654	5,304,095
1a	Audit Adjustments						
2	Cost Per Diem	32.2347	74.0470	42.6215	24.3000	0.0540	173.2572
3	Cost Per Diem Inflated	31.2896	77.7246	41.3718			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.2896	77.7246	41.3718	24.3000	0.0540	174.7400
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.2896	77.7246	41.3718	13.6500	0.0540	164.0900
12/13	Medicaid Adjustment Rate		2.1391	1.1386			
14	Prospective Per Diem 11	31.2896	79.8637	42.5104	13.6500	0.0540	167.3677
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 264008-00 - 2010/01

189.37

Winkler Court

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/12/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 5,011,935 FRVS Base Asset: 4,098,639 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,300,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 4,009,548	10.7863			
	< 60% of Base: False		20% ROE(2): 1,002,387	0.9243			
	Interest Rate: 11.9600 %		Insurance Cost(3): 102,093	2.4832			
	Chase Rate: 6.7500 %		Taxes Cost(3): 88,936	2.1632			
	Amortization Rate: 8.7500 %		Home Office(3): 0	0.0000			
Interest Only: False		Replacement(3&4): 41,251	0.0000				
Yearly Payment: 425,194		Total FRVS PD:	16.3570				

(1) 80% Capital (\$4,009,548) amortized at 8.7500% for 20 years Principal & Interest of \$425,194 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7863

(2) 20% ROE (\$1,002,387) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9243

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 34,361
Comparison Date: 7/1/1994	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 4,123,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.2896	31.2896	0.2782	31.0114
Direct Care	79.8637	79.8637	0.7100	79.1537
Indirect Care	42.5104	42.5104	0.3779	42.1325
Property	13.6500	16.3570	0.1454	16.2116
ROE	0.0540	0.0358	0.0003	0.0355
ROE Adjustment	-0.0358	-0.0358	-0.0003	-0.0355
Quality Assess-Medicaid Share				\$13.7171
Supplemental Rate Add-on				\$7.1400
Totals	167.3319	170.0207	1.5115	189.3663

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 264067-00 - 2010/01

187.07

Blountstown Health & Rehab Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16690 S.W. Chipola Rd. Blountstown FL 32424 County: Calhoun [7] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/1/1996 Acquired Date: 8/1/1996 Entered Medicaid 8/1/1996 Med # Active Date: 5/1/2003 Previous Med # 218294	05/01/2003-04/30/2004 Days In CR 366 First Used: 2003/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 92 Maximum: 33,672 Max Annualized: 33,580 Total Patient: 31,076 Medicare: 4,351 Medicaid: 24,861	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.00064% Occupancy: 92.29033% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.16645% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.44565160 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.49849583 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	877,493	1,862,587	1,002,931	410,704	877	4,154,592
1a	Audit Adjustments						
2	Cost Per Diem	35.2960	74.9200	40.3415	16.5200	0.0353	167.1128
3	Cost Per Diem Inflated	35.2960	74.9200	40.3415			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	35.2960	74.9200	40.3415	16.5200	0.0353	167.1128
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2960	74.9200	40.3415	13.6500	0.0353	164.2428
12/13	Medicaid Adjustment Rate		1.9204	1.2310			
14	Prospective Per Diem 11	35.2960	76.8404	41.5725	13.6500	0.0353	167.3942
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget and will receive 65-35 patient care split.



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187.07

Blountstown Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 3,498,100 FRVS Base Asset: 2,919,807 Occup Adj Factor: 0.9000 ROE Factor 0.040520	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,052,150.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,798,480	10.0977
	< 60% of Base:	False	20% ROE(2):	699,620	0.9380
	Interest Rate:	9.1400 %	Insurance Cost(3):	55,000	1.7699
	Chase Rate:	8.5000 %	Taxes Cost(3):	38,500	1.2389
	Amortization Rate:	9.1400 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	305,174	Total FRVS PD:	14.0445		

(1) 80% Capital (\$2,798,480) amortized at 9.1400% for 20 years Principal & Interest of \$305,174 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$10.0977

(2) 20% ROE (\$699,620) times the ROE factor (0.040520) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.9380

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 81	Effective PBS Limitation	2,919,807

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2960	35.2960	0.3138	34.9822
Direct Care	76.8404	76.8404	0.6831	76.1573
Indirect Care	41.5725	41.5725	0.3696	41.2029
Property	13.6500	14.0445	0.1249	13.9196
ROE	0.0353	0.0400	0.0004	0.0396
ROE Adjustment	-0.0353	-0.0400	-0.0004	-0.0396
Quality Assess-Medicaid Share				\$13.6652
Supplemental Rate Add-on				\$7.1400
Totals	167.3589	167.7534	1.4914	187.0672

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 264351-00 - 2010/01
207.40

Crvstal Oaks of Pinellas

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6767 86th Avenue North Pinellas Park FL 33782 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/6/1998 Acquired Date: 2/6/1998 Entered Medicaid 2/6/1998 Med # Active Date: 5/1/2003 Previous Med # 213667	11/01/2006-10/31/2007 Days In CR 365 First Used: 2008/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,528 Medicare: 2,706 Medicaid: 14,109	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.73051% Occupancy: 93.73516% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.95376% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.66397525 Semester Index: 1.77482092 Cost: 1.06661498 Target: 1.01021645 DC FY Index: 1.65882850 DC Sem Index: 1.80700000 DC Inflation: 1.08932298 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	543,768	999,943	632,786	610,496	0	2,786,993
1a	Audit Adjustments						
2	Cost Per Diem	38.5405	70.8727	44.8498	43.2700		197.5330
3	Cost Per Diem Inflated	41.1079	77.2033	47.8375			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.1079	77.2033	47.8375	43.2700		209.4187
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.1079	77.2033	47.8375	13.6500		179.7987
12/13	Medicaid Adjustment Rate		1.6268	1.0080			
14	Prospective Per Diem 11	41.1079	78.8301	48.8455	13.6500		182.4335
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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207.40

Crvstal Oaks of Pinellas

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/6/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,900,000.00		Total Amount	Per Diem
RS to Start Calcs:	1998/01	Type:	Variable [3]	80% Capital(1):	2,150,809	12.0270
Indexed Asset Value	2,688,511	< 60% of Base:	False	20% ROE(2):	537,702	1.2844
FRVS Base Asset:	2,246,700	Interest Rate:	9.2900 %	Insurance Cost(3):	51,982	2.5322
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	72,049	3.5098
ROE Factor	0.047080	Amortization Rate:	9.2900 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	237,052	Total FRVS PD:		19.3534

(1) 80% Capital (\$2,150,809) amortized at 9.2900% for 20 years Principal & Interest of \$237,052 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.0270

(2) 20% ROE (\$537,702) times the ROE factor (0.047080) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2844

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,246,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.1079	41.1079	0.3655	40.7424
Direct Care	78.8301	78.8301	0.7008	78.1293
Indirect Care	48.8455	48.8455	0.4343	48.4112
Property	13.6500	19.3534	0.1721	19.1813
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7954
Supplemental Rate Add-on				\$7.1400
Totals	182.4335	188.1369	1.6727	207.3996

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 264482-00 - 2010/01
198.70

Lafayette Healthcare Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
512 West Main Sreet Mayo FL 32066 County: Lafayette[34] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/16/1997 Acquired Date: 6/16/1997 Entered Medicaid 7/15/1997 Med # Active Date: 5/1/2003 Previous Med # 213179	11/01/2006-10/31/2007 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 19,274 Medicare: 2,491 Medicaid: 15,846	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 82.21438% Occupancy: 88.00913% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.87046% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.66397525 Semester Index: 1.77482092 Cost: 1.06661498 Target: 1.01021645 DC FY Index: 1.65882850 DC Sem Index: 1.80700000 DC Inflation: 1.08932298 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	626,840	1,034,693	692,377	432,913	0	2,786,823
1a	Audit Adjustments						
2	Cost Per Diem	39.5582	65.2968	43.6941	27.3200		175.8691
3	Cost Per Diem Inflated	42.1934	71.1293	46.6048			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.1934	71.1293	46.6048	27.3200		187.2475
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9241	71.1293	46.6048	13.6500		171.3082
12/13	Medicaid Adjustment Rate		2.5778	1.6890			
14	Prospective Per Diem 11	39.9241	73.7071	48.2938	13.6500		175.5750
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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198.70

Lafayette Healthcare Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/15/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 2,591,821 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.047080	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,510,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,073,457	11.9017
	< 60% of Base:	False	20% ROE(2):	518,364	1.2382
	Interest Rate:	9.6630 %	Insurance Cost(3):	54,709	2.8385
	Chase Rate:	8.2500 %	Taxes Cost(3):	27,240	1.4133
	Amortization Rate:	9.6630 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	234,583	Total FRVS PD:	17.3917		

(1) 80% Capital (\$2,073,457) amortized at 9.6630% for 20 years Principal & Interest of \$234,583 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.9017

(2) 20% ROE (\$518,364) times the ROE factor (0.047080) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2382

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,191,560

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9241	39.9241	0.3549	39.5692
Direct Care	73.7071	73.7071	0.6553	73.0518
Indirect Care	48.2938	48.2938	0.4294	47.8644
Property	13.6500	17.3917	0.1546	17.2371
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8364
Supplemental Rate Add-on				\$7.1400
Totals	175.5750	179.3167	1.5942	198.6989

***Medicaid Trend Adjustment :**



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0 264491-00 - 2010/01

206.62

Clifford Chester Sims State Veteran's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4419 Tram Road Springfield FL 32404 County: Bay [3] Region: North [1] Area: 2 Control Government Non-Prof Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/20/2003 Acquired Date: 10/20/2003 Entered Medicaid 11/5/2003 Med # Active Date: 11/5/2003 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,752 Medicare: 2,909 Medicaid: 14,060	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.67503% Occupancy: 95.06375% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.59727% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	610,303	1,633,215	594,029	162,534	0	3,000,081
1a	Audit Adjustments						
2	Cost Per Diem	43.4070	116.1604	42.2496	11.5600		213.3770
3	Cost Per Diem Inflated	44.2495	123.8724	43.0696			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.2495	123.8724	43.0696	11.5600		222.7515
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.7509		46.8373			
7	Provider Target Rate	53.5208		47.5209			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	43.0696	11.5600		192.6279
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	94.6512	43.0696	11.5600		192.6279
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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206.62

Clifford Chester Sims State Veteran's Nursing Home

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/5/2003 Year of Phase-In/ Full: RS to Start Calcs: 2003/07 Indexed Asset Value 5,247,975 FRVS Base Asset: 5,104,200 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,198,380	4.1956
	< 60% of Base:	True	20% ROE(2):	1,049,595	1.0927
	Interest Rate:	4.0000 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	4.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	4.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	18,117	0.0000
Yearly Payment:	165,389	Total FRVS PD:		5.2883	

(1) 80% Capital (\$4,198,380) amortized at 4.0000% for 20 years Interest of \$165,389 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.1956

(2) 20% ROE (\$1,049,595) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0927

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	42,535
Comparison Date: 1/1/2003	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,104,200

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	43.0696	43.0696	0.3829	42.6867
Property	11.5600	5.2883	0.0470	5.2413
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7829
Supplemental Rate Add-on				\$7.1400
Totals	192.6279	186.3562	1.6568	206.6223

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 264512-00 - 2010/01

204.97

Conway Lakes Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5201 Curry Ford Road Orlando FL 32812 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/13/1991 Acquired Date: 11/13/1991 Entered Medicaid 12/23/1991 Med # Active Date: 12/1/2003 Previous Med # 259969	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,748 Medicare: 9,733 Medicaid: 18,602	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 48.00764% Occupancy: 88.22404% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.13631% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,085,143	1,484,335	868,145	263,218	0	3,700,841
1a	Audit Adjustments						
2	Cost Per Diem	58.3347	79.7944	46.6694	14.1500		198.9485
3	Cost Per Diem Inflated	56.6243	83.7575	45.3010			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	56.6243	83.7575	45.3010	14.1500		199.8328
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.5778		54.3926			
7	Provider Target Rate	45.2284		55.1865			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.2284	83.7575	45.3010	13.6500		187.9369
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.2284	83.7575	45.3010	13.6500		187.9369
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264512-00 - 2010/01

204.97

Conway Lakes Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/23/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/07 Indexed Asset Value 5,061,013 FRVS Base Asset: 3,663,600 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 5,146,031.00 Type: Variable [3] < 60% of Base: False Interest Rate: 7.5900 % Chase Rate: 8.2500 % Amortization Rate: 7.5900 % Interest Only: False Yearly Payment: 394,081	Total Amount	Per Diem		
	80% Capital(1):	4,048,810	9.9970		
	20% ROE(2):	1,012,203	0.9334		
	Insurance Cost(3):	30,381	0.7841		
	Taxes Cost(3):	44,978	1.1608		
	Home Office(3):	16,888	0.4358		
	Replacement(3&4):	149,627	0.0000		
	Total FRVS PD:			13.3111	

(1) 80% Capital (\$4,048,810) amortized at 7.5900% for 20 years Principal & Interest of \$394,081 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9970

(2) 20% ROE (\$1,012,203) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9334

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,663,600

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.2284	45.2284	0.4021	44.8263
Direct Care	83.7575	83.7575	0.7446	83.0129
Indirect Care	45.3010	45.3010	0.4027	44.8983
Property	13.6500	13.3111	0.1183	13.1928
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8986
Supplemental Rate Add-on				\$7.1400
Totals	187.9369	187.5980	1.6677	204.9689

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264521-00 - 2010/01

196.30

Belleair East Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1150 PONCE DE LEON BLV Clearwater FL 34616 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1981 Acquired Date: 9/1/1981 Entered Medicaid 9/1/1981 Med # Active Date: 12/1/2003 Previous Med # 259977	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,001 Medicare: 9,235 Medicaid: 23,092	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.20874% Occupancy: 88.80009% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.84890% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188	
		Semester Index: 1.77482092	
		Cost: 0.97067927	
		Target: 1.01021645	
		DC FY Index: 1.72150000	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.04966599	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,200,371	1,874,779	917,817	467,613	0	4,460,580
1a	Audit Adjustments						
2	Cost Per Diem	51.9821	81.1874	39.7461	20.2500		193.1656
3	Cost Per Diem Inflated	50.4579	85.2197	38.5807			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.4579	85.2197	38.5807	20.2500		194.5083
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.1022		44.5847			
7	Provider Target Rate	40.6875		45.2354			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.6875	85.2197	38.5807	13.6500		178.1379
12/13	Medicaid Adjustment Rate		0.8829	0.3997			
14	Prospective Per Diem 11	40.6875	86.1026	38.9804	13.6500		179.4205
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264521-00 - 2010/01

196.30

Belleair East Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 4,094,783 FRVS Base Asset: 2,648,565 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,852,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,275,826	9.6233
	< 60% of Base:	False	20% ROE(2):	818,957	0.7552
	Interest Rate:	10.0000 %	Insurance Cost(3):	26,694	0.6844
	Chase Rate:	8.0000 %	Taxes Cost(3):	53,035	1.3598
	Amortization Rate:	10.0000 %	Home Office(3):	16,551	0.4244
	Interest Only:	False	Replacement(3&4):	126,363	0.0000
Yearly Payment:	379,349	Total FRVS PD:	12.8471		

(1) 80% Capital (\$3,275,826) amortized at 10.0000% for 20 years Principal & Interest of \$379,349 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6233

(2) 20% ROE (\$818,957) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7552

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.6875	40.6875	0.3617	40.3258
Direct Care	86.1026	86.1026	0.7655	85.3371
Indirect Care	38.9804	38.9804	0.3466	38.6338
Property	13.6500	12.8471	0.1142	12.7329
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1274
Supplemental Rate Add-on				\$7.1400
Totals	179.4205	178.6176	1.5880	196.2970

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264539-00 - 2010/01

202.30

East Bay Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4470 East Bay Drive Clearwater FL 33764 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/3/1990 Acquired Date: 5/3/1990 Entered Medicaid 7/26/1990 Med # Active Date: 12/1/2003 Previous Med # 259985	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,579 Medicare: 9,724 Medicaid: 21,765	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.63612% Occupancy: 92.39299% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.29344% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,111,854	1,776,542	894,094	347,369	0	4,129,859
1a	Audit Adjustments						
2	Cost Per Diem	51.0845	81.6238	41.0794	15.9600		189.7477
3	Cost Per Diem Inflated	49.5867	85.6777	39.8749			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.5867	85.6777	39.8749	15.9600		191.0993
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6425		45.9609			
7	Provider Target Rate	44.2795		46.6317			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.2795	85.6777	39.8749	13.6500		183.4821
12/13	Medicaid Adjustment Rate		0.3505	0.1631			
14	Prospective Per Diem 11	44.2795	86.0282	40.0380	13.6500		183.9957
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264539-00 - 2010/01
202.30

East Bay Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/26/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,180,065 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,144,052	10.7093
	< 60% of Base:	False	20% ROE(2):	1,036,013	0.9553
	Interest Rate:	8.2000 %	Insurance Cost(3):	29,450	0.7257
	Chase Rate:	7.7500 %	Taxes Cost(3):	63,149	1.5562
	Amortization Rate:	8.2000 %	Home Office(3):	17,288	0.4260
	Interest Only:	False	Replacement(3&4):	27,847	0.0000
Yearly Payment:	422,161	Total FRVS PD:		14.3725	

(1) 80% Capital (\$4,144,052) amortized at 8.2000% for 20 years Principal & Interest of \$422,161 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7093

(2) 20% ROE (\$1,036,013) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9553

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	44.2795	44.2795	0.3937	43.8858	
Direct Care	86.0282	86.0282	0.7648	85.2634	
Indirect Care	40.0380	40.0380	0.3560	39.6820	
Property	13.6500	14.3725	0.1278	14.2447	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.0823	
Supplemental Rate Add-on				\$7.1400	
Totals	183.9957	184.7182	1.6423	202.2982	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 264547-00 - 2010/01

211.63

MELBOURNE TERRACE RESTORATIVE CAR

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
251 Florida Ave Melbourne FL 32901 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/9/1989 Acquired Date: 2/9/1989 Entered Medicaid 2/9/1989 Med # Active Date: 12/1/2003 Previous Med # 258458	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,475 Medicare: 8,044 Medicaid: 24,802	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.82964% Occupancy: 89.87933% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.18395% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,375,356	2,031,133	1,135,880	445,940	0	4,988,309
1a	Audit Adjustments						
2	Cost Per Diem	55.4534	81.8939	45.7979	17.9800		201.1252
3	Cost Per Diem Inflated	53.8275	85.9612	44.4551			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.8275	85.9612	44.4551	17.9800		202.2238
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6005		45.2001			
7	Provider Target Rate	44.2368		45.8598			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.2368	85.9612	44.4551	13.6500		188.3031
12/13	Medicaid Adjustment Rate		1.2407	0.6416			
14	Prospective Per Diem 11	44.2368	87.2019	45.0967	13.6500		190.1854
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 264547-00 - 2010/01
211.63

MELBOURNE TERRACE RESTORATIVE CAR

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/9/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 5,588,862 FRVS Base Asset: 3,557,520 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,782,837.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,471,090	13.6985
	< 60% of Base:	False	20% ROE(2):	1,117,772	1.0307
	Interest Rate:	10.6200 %	Insurance Cost(3):	24,163	0.6121
	Chase Rate:	9.0000 %	Taxes Cost(3):	49,158	1.2453
	Amortization Rate:	10.6200 %	Home Office(3):	17,154	0.4346
	Interest Only:	False	Replacement(3&4):	295,430	0.0000
Yearly Payment:	539,993	Total FRVS PD:		17.0212	

(1) 80% Capital (\$4,471,090) amortized at 10.6200% for 20 years Principal & Interest of \$539,993 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.6985

(2) 20% ROE (\$1,117,772) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0307

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,557,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.2368	44.2368	0.3933	43.8435
Direct Care	87.2019	87.2019	0.7753	86.4266
Indirect Care	45.0967	45.0967	0.4009	44.6958
Property	13.6500	17.0212	0.1513	16.8699
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6520
Supplemental Rate Add-on				\$7.1400
Totals	190.1854	193.5566	1.7208	211.6278

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 264563-00 - 2010/01

200.73

Centre Pointe Health & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2255 Centerville Road Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/25/1987 Acquired Date: 6/25/1987 Entered Medicaid 6/25/1987 Med # Active Date: 12/1/2003 Previous Med # 260070	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,936 Medicare: 17,215 Medicaid: 19,319	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.19318% Occupancy: 93.20583% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.29895% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	989,947	1,546,528	934,915	398,551	0	3,869,941
1a	Audit Adjustments						
2	Cost Per Diem	51.2421	80.0522	48.3936	20.6300		200.3179
3	Cost Per Diem Inflated	49.7396	84.0281	46.9747			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.7396	84.0281	46.9747	20.6300		201.3724
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.8004		47.2893			
7	Provider Target Rate	48.4980		47.9795			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	84.0281	46.9747	13.6500		187.9999
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	84.0281	46.9747	13.6500		187.9999
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 264563-00 - 2010/01

200.73

Centre Pointe Health & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/25/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 5,553,169 FRVS Base Asset: 2,524,016 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 3,900,000.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,442,535	8.4376	
	< 60% of Base: False		20% ROE(2): 1,110,634	1.0241	
	Interest Rate: 4.3375 %		Insurance Cost(3): 8,878	0.2169	
	Chase Rate: 4.5000 %		Taxes Cost(3): 74,276	1.8144	
	Amortization Rate: 4.3375 %		Home Office(3): 7,880	0.1925	
	Interest Only: False		Replacement(3&4): 30,120	0.0000	
Yearly Payment: 332,610		Total FRVS PD:	11.6855		

(1) 80% Capital (\$4,442,535) amortized at 4.3375% for 20 years Principal & Interest of \$332,610 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4376

(2) 20% ROE (\$1,110,634) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0241

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,682
Comparison Date: 7/1/1986	Current RS PBS: 48,357
Comparison Bed 88	Effective PBS Limitation 2,524,016

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	84.0281	84.0281	0.7471	83.2810
Indirect Care	46.9747	46.9747	0.4176	46.5571
Property	13.6500	11.6855	0.1039	11.5816
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.2077
Supplemental Rate Add-on				\$7.1400
Totals	187.9999	186.0354	1.6540	200.7291

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 264571-00 - 2010/01

209.10

SPRING LAKE NURSING CENTER

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1540 Sixth Street, NW Winter Haven FL 33881 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/4/1991 Acquired Date: 5/17/1991 Entered Medicaid 5/17/1991 Med # Active Date: 12/1/2003 Previous Med # 260088	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,134 Medicare: 16,660 Medicaid: 18,597	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.13775% Occupancy: 95.93351% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.67321% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,030,786	1,553,274	874,180	300,713	0	3,758,953
1a	Audit Adjustments						
2	Cost Per Diem	55.4275	83.5228	47.0065	16.1700		202.1268
3	Cost Per Diem Inflated	53.8023	87.6710	45.6282			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.8023	87.6710	45.6282	16.1700		203.2715
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.9336		45.4436			
7	Provider Target Rate	47.6186		46.1068			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	87.6710	45.6282	13.6500		193.2171
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	87.6710	45.6282	13.6500		193.2171
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 264571-00 - 2010/01

209.10

SPRING LAKE NURSING CENTER

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/17/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 5,142,739 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 5,599,947.00 Type: Variable [3] < 60% of Base: False Interest Rate: 7.5900 % Chase Rate: 8.2500 % Amortization Rate: 7.5900 % Interest Only: False Yearly Payment: 400,445	Total Amount	Per Diem		
	80% Capital(1):	4,114,191	10.1584		
	20% ROE(2):	1,028,548	0.9484		
	Insurance Cost(3):	33,013	0.7835		
	Taxes Cost(3):	91,298	2.1668		
	Home Office(3):	18,933	0.4494		
	Replacement(3&4):	174,389	0.0000		
	Total FRVS PD:		14.5065		

(1) 80% Capital (\$4,114,191) amortized at 7.5900% for 20 years Principal & Interest of \$400,445 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1584

(2) 20% ROE (\$1,028,548) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9484

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	87.6710	87.6710	0.7794	86.8916
Indirect Care	45.6282	45.6282	0.4057	45.2225
Property	13.6500	14.5065	0.1290	14.3775
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.6070
Supplemental Rate Add-on				\$7.1400
Totals	193.2171	194.0736	1.7254	209.0952

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 265381-00 - 2010/01

204.62

Life Care Center of Estero

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3850 Williams Road Estero FL 33929 County: Lee[36] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/23/2003 Acquired Date: 9/23/2003 Entered Medicaid 10/23/2003 Med # Active Date: 10/23/2003 Previous Med #	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 155 Maximum: 56,575 Max Annualized: 56,575 Total Patient: 52,558 Medicare: 14,941 Medicaid: 27,918	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.11846% Occupancy: 92.89969% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.92026% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	929,240	2,489,649	1,350,497	755,740	0	5,525,126
1a	Audit Adjustments						
2	Cost Per Diem	33.2846	89.1772	48.3737	27.0700		197.9055
3	Cost Per Diem Inflated	33.4492	91.8718	48.6129			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.4492	91.8718	48.6129	27.0700		201.0039
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.5061		50.8325			
7	Provider Target Rate	46.1703		51.5744			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.4492	91.8718	48.6129	13.6500		187.5839
12/13	Medicaid Adjustment Rate		0.3223	0.1705			
14	Prospective Per Diem 11	33.4492	92.1941	48.7834	13.6500		188.0767
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 265381-00 - 2010/01

204.62

Life Care Center of Estero

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/23/2003 Year of Phase-In/ Full: RS to Start Calcs: 2003/07 Indexed Asset Value 7,201,236 FRVS Base Asset: 6,592,925 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	11,100,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,760,989	8.9604
	< 60% of Base:	False	20% ROE(2):	1,440,247	0.8958
	Interest Rate:	5.0000 %	Insurance Cost(3):	22,878	0.4353
	Chase Rate:	3.2500 %	Taxes Cost(3):	110,728	2.1068
	Amortization Rate:	5.0000 %	Home Office(3):	50,141	0.9540
	Interest Only:	False	Replacement(3&4):	40,144	0.0000
Yearly Payment:	456,240	Total FRVS PD:		13.3523	

(1) 80% Capital (\$5,760,989) amortized at 5.0000% for 20 years Principal & Interest of \$456,240 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$8.9604

(2) 20% ROE (\$1,440,247) times the ROE factor (0.031670) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.8958

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	42,535
Comparison Date: 1/1/2003	Current RS PBS:	48,357
Comparison Bed 155	Effective PBS Limitation	6,592,925

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.4492	33.4492	0.2974	33.1518
Direct Care	92.1941	92.1941	0.8197	91.3744
Indirect Care	48.7834	48.7834	0.4337	48.3497
Property	13.6500	13.3523	0.1187	13.2336
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.3728
Supplemental Rate Add-on				\$7.1400
Totals	188.0767	187.7790	1.6695	204.6223

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 265560-00 - 2010/01

186.40

Valencia Hills Health and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1350 Sleepy Hill Road Lakeland FL 33810 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1982 Acquired Date: 1/1/1982 Entered Medicaid 1/1/1985 Med # Active Date: 9/4/2003 Previous Med # 269026	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 300 Maximum: 109,800 Max Annualized: 109,500 Total Patient: 82,206 Medicare: 6,471 Medicaid: 59,872	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.83167% Occupancy: 74.86885% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 92.61546% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,970,370	5,043,451	2,588,384	855,571	0	10,457,776
1a	Audit Adjustments						
2	Cost Per Diem	32.9097	84.2372	43.2320	14.2900		174.6689
3	Cost Per Diem Inflated	31.9448	88.4209	41.9644			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.9448	88.4209	41.9644	14.2900		176.6201
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		46.8476			
7	Provider Target Rate	37.1319		47.5313			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.9448	88.4209	41.9644	13.6500		175.9801
12/13	Medicaid Adjustment Rate		2.2711	1.0779			
14	Prospective Per Diem 11	31.9448	90.6920	43.0423	13.6500		179.3291
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 265560-00 - 2010/01

186.40

Valencia Hills Health and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 9,932,809 FRVS Base Asset: 5,789,828 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,625,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	7,946,247	9.2606
	< 60% of Base:	False	20% ROE(2):	1,986,562	0.7327
	Interest Rate:	9.8800 %	Insurance Cost(3):	107,365	1.3060
	Chase Rate:	7.7500 %	Taxes Cost(3):	95,248	1.1587
	Amortization Rate:	9.8800 %	Home Office(3):	11,936	0.1452
	Interest Only:	False	Replacement(3&4):	46,254	0.0000
Yearly Payment:	912,628	Total FRVS PD:		12.6032	

(1) 80% Capital (\$7,946,247) amortized at 9.8800% for 20 years Principal & Interest of \$912,628 divided by annual available days (109,500) divided by Occup. Adj. (0.9000) = \$9.2606

(2) 20% ROE (\$1,986,562) times the ROE factor (0.036350) divided by annual available days (109,500) divided by Occup. Adj. (0.9000) = \$0.7327

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 300	Effective PBS Limitation	8,550,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.9448	31.9448	0.2840	31.6608
Direct Care	90.6920	90.6920	0.8063	89.8857
Indirect Care	43.0423	43.0423	0.3827	42.6596
Property	13.6500	12.6032	0.1120	12.4912
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.5612
Supplemental Rate Add-on				\$7.1400
Totals	179.3291	178.2823	1.5850	186.3985

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 265721-00 - 2010/01 177.73

Summer Brook Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5377 Moncrief Road Jacksonville FL 32209 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 11/19/2003 Previous Med # 200786	07/01/2005-06/30/2006 Days In CR 365 First Used: 2008/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,051 Medicare: 2,377 Medicaid: 37,950	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 90.24756% Occupancy: 96.00685% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.76391% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.59909177 Semester Index: 1.77482092 Cost: 1.10989310 Target: 1.01021645 DC FY Index: 1.59100000 DC Sem Index: 1.80700000 DC Inflation: 1.13576367 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,573,656	2,271,050	1,116,705	282,348	0	5,243,759
1a	Audit Adjustments						
2	Cost Per Diem	41.4666	59.8432	29.4257	7.4400		138.1755
3	Cost Per Diem Inflated	46.0235	67.9677	32.6594			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.0235	67.9677	32.6594	7.4400		154.0906
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2186		42.4739			
7	Provider Target Rate	42.8348		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.8348	67.9677	32.6594	7.4400		150.9019
12/13	Medicaid Adjustment Rate		3.0585	1.4697			
14	Prospective Per Diem 11	42.8348	71.0262	34.1291	7.4400		155.4301
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 265721-00 - 2010/01

177.73

Summer Brook Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 3,249,742 FRVS Base Asset: 1,522,570 Occup Adj Factor: 0.9000 ROE Factor 0.045940	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,232,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,599,794	5.6699
	< 60% of Base:	False	20% ROE(2):	649,948	0.7574
	Interest Rate:	6.0000 %	Insurance Cost(3):	25,206	0.5994
	Chase Rate:	4.0000 %	Taxes Cost(3):	31,144	0.7406
	Amortization Rate:	6.0000 %	Home Office(3):	52,020	1.2371
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	223,509	Total FRVS PD:	9.0044		

(1) 80% Capital (\$2,599,794) amortized at 6.0000% for 20 years Principal & Interest of \$223,509 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6699

(2) 20% ROE (\$649,948) times the ROE factor (0.045940) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7574

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.8348	42.8348	0.3808	42.4540
Direct Care	71.0262	71.0262	0.6315	70.3947
Indirect Care	34.1291	34.1291	0.3034	33.8257
Property	7.4400	9.0044	0.0801	8.9243
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.9918
Supplemental Rate Add-on				\$7.1400
Totals	155.4301	156.9945	1.3958	177.7305

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 265730-00 - 2010/01

179.31

Hialeah Convalescent Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
190 W. 28th Street Hialeah FL 33010 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/1/1984 Acquired Date: 2/1/1984 Entered Medicaid 2/1/1984 Med # Active Date: 9/1/2003 Previous Med # 207713	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 276 Maximum: 100,740 Max Annualized: 100,740 Total Patient: 88,116 Medicare: 14,603 Medicaid: 66,680	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.67298% Occupancy: 87.46873% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.20196% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,131,678	5,068,313	2,686,116	2,011,736	0	11,897,843
1a	Audit Adjustments						
2	Cost Per Diem	31.9688	76.0095	40.2837	30.1700		178.4320
3	Cost Per Diem Inflated	31.3397	78.9590	39.4910			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	31.3397	78.9590	39.4910	30.1700		179.9597
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		47.2773			
7	Provider Target Rate	39.0637		47.9673			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	31.3397	78.9590	39.4910	13.6500		163.4397
12/13	Medicaid Adjustment Rate		2.2805	1.1406			
14	Prospective Per Diem 11	31.3397	81.2395	40.6316	13.6500		166.8608
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 265730-00 - 2010/01

179.31

Hialeah Convalescent Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,132,355.00		Total Amount	Per Diem
RS to Start Calcs:	1984/01	Type:	Fixed [2]	80% Capital(1):	9,119,526	14.7436
Indexed Asset Value	11,399,407	< 60% of Base:	False	20% ROE(2):	2,279,881	0.8487
FRVS Base Asset:	6,410,022	Interest Rate:	13.6960 %	Insurance Cost(3):	138,624	1.5732
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	88,296	1.0020
ROE Factor	0.033750	Amortization Rate:	13.6960 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	60,612	0.0000
		Yearly Payment:	1,336,744	Total FRVS PD:		18.1675

(1) 80% Capital (\$9,119,526) amortized at 13.6960% for 20 years Principal & Interest of \$1,336,744 divided by annual available days (100,740) divided by Occup. Adj. (0.9000) = \$14.7436

(2) 20% ROE (\$2,279,881) times the ROE factor (0.033750) divided by annual available days (100,740) divided by Occup. Adj. (0.9000) = \$0.8487

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 276	Effective PBS Limitation	7,866,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	31.3397	31.3397	0.2786	31.0611
Direct Care	81.2395	81.2395	0.7223	80.5172
Indirect Care	40.6316	40.6316	0.3612	40.2704
Property	13.6500	18.1675	0.1615	18.0060
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.3193
Supplemental Rate Add-on				\$7.1400
Totals	166.8608	171.3783	1.5236	179.3140

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 266108-00 - 2010/01

203.87

Life Care Center of Ocala

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2800 SW 41st Street Ocala FL 34474 County: Marion [42] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1998 Acquired Date: 10/1/1998 Entered Medicaid 10/1/1998 Med # Active Date: 2/1/2004 Previous Med # 253154	02/01/2008-01/31/2009 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,420 Medicare: 23,409 Medicaid: 11,318	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 27.32496% Occupancy: 94.30783% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.66218% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	448,086	942,508	566,677	332,976	0	2,290,247
1a	Audit Adjustments						
2	Cost Per Diem	39.5906	83.2751	50.0687	29.4200		202.3544
3	Cost Per Diem Inflated	38.5566	87.1085	48.7610			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.5566	87.1085	48.7610	29.4200		203.8461
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.1379		49.1644			
7	Provider Target Rate	43.7675		49.8820			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.5566	87.1085	48.7610	13.6500		188.0761
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.5566	87.1085	48.7610	13.6500		188.0761
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 266108-00 - 2010/01

Florida Agency For Health Care Administration
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203.87

Life Care Center of Ocala

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,929,850.00		Total Amount	Per Diem
RS to Start Calcs:	1998/07	Type:	Fixed [2]	80% Capital(1):	4,162,270	10.9958
Indexed Asset Value	5,202,838	< 60% of Base:	False	20% ROE(2):	1,040,568	0.9184
FRVS Base Asset:	4,545,840	Interest Rate:	8.5000 %	Insurance Cost(3):	104,338	2.5190
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	67,815	1.6373
ROE Factor	0.034790	Amortization Rate:	8.5000 %	Home Office(3):	42,347	1.0224
		Interest Only:	False	Replacement(3&4):	92,761	0.0000
		Yearly Payment:	433,454	Total FRVS PD:		17.0929

(1) 80% Capital (\$4,162,270) amortized at 8.5000% for 20 years Principal & Interest of \$433,454 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9958

(2) 20% ROE (\$1,040,568) times the ROE factor (0.034790) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9184

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,882
Comparison Date: 1/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,545,840

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.5566	38.5566	0.3428	38.2138
Direct Care	87.1085	87.1085	0.7744	86.3341
Indirect Care	48.7610	48.7610	0.4335	48.3275
Property	13.6500	17.0929	0.1520	16.9409
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$6.9096
Supplemental Rate Add-on				\$7.1400
Totals	188.0761	191.5190	1.7027	203.8659

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 266124-00 - 2010/01

211.57

Lake Worth Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1201 12th Avenue South Lake Worth FL 33460 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1986 Acquired Date: 6/1/1986 Entered Medicaid 6/1/1986 Med # Active Date: 9/1/2003 Previous Med # 209279	04/01/2008-03/31/2009 Days In CR 365 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 34,338 Medicare: 5,660 Medicaid: 23,432	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.23927% Occupancy: 78.39726% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.98023% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,015,494	1,899,452	1,192,920	743,263	0	4,851,129
1a	Audit Adjustments						
2	Cost Per Diem	43.3379	81.0623	50.9099	31.7200		207.0301
3	Cost Per Diem Inflated	42.4851	84.2079	49.9080			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.4851	84.2079	49.9080	31.7200		208.3210
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.3918		46.0087			
7	Provider Target Rate	52.1419		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.4851	84.2079	46.6802	13.6500		187.0232
12/13	Medicaid Adjustment Rate		1.7279	0.9578			
14	Prospective Per Diem 11	42.4851	85.9358	47.6380	13.6500		189.7089
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 266124-00 - 2010/01
211.57

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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Lake Worth Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/2002 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 5,122,406 FRVS Base Asset: 3,092,950 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,097,925	10.4343
	< 60% of Base:	False	20% ROE(2):	1,024,481	0.8771
	Interest Rate:	8.0000 %	Insurance Cost(3):	84,186	2.4517
	Chase Rate:	8.5000 %	Taxes Cost(3):	104,956	3.0566
	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	32,772	0.0000
Yearly Payment:	411,320	Total FRVS PD:	16.8197		

(1) 80% Capital (\$4,097,925) amortized at 8.0000% for 20 years Principal & Interest of \$411,320 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4343

(2) 20% ROE (\$1,024,481) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8771

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,448,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.4851	42.4851	0.3777	42.1074
Direct Care	85.9358	85.9358	0.7640	85.1718
Indirect Care	47.6380	47.6380	0.4235	47.2145
Property	13.6500	16.8197	0.1495	16.6702
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2708
Supplemental Rate Add-on				\$7.1400
Totals	189.7089	192.8786	1.7147	211.5747

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
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0 266281-00 - 2010/01

177.85

Southpoint Terrace

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4325 Southpoint Boulevard Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/8/2004 Acquired Date: 1/8/2004 Entered Medicaid 2/20/2004 Med # Active Date: 2/20/2004 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,579 Medicare: 9,224 Medicaid: 22,455	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.73726% Occupancy: 96.94672% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.92657% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	763,507	1,634,029	802,852	685,776	0	3,886,164
1a	Audit Adjustments						
2	Cost Per Diem	34.0016	72.7690	35.7538	30.5400		173.0644
3	Cost Per Diem Inflated	33.0046	76.3831	34.7055			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.0046	76.3831	34.7055	30.5400		174.6332
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.0046	76.3831	34.7055	13.6500		157.7432
12/13	Medicaid Adjustment Rate		0.2352	0.1069			
14	Prospective Per Diem 11	33.0046	76.6183	34.8124	13.6500		158.0853
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 266281-00 - 2010/01

177.85

Southpoint Terrace

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/20/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	2004/01	Type:	Variable [3]	80% Capital(1):	4,282,786	10.3044
Indexed Asset Value	5,353,483	< 60% of Base:	False	20% ROE(2):	1,070,697	0.9873
FRVS Base Asset:	5,163,720	Interest Rate:	8.1900 %	Insurance Cost(3):	58,213	1.3672
Occup Adj Factor:	0.9000	Chase Rate:	5.2500 %	Taxes Cost(3):	92,583	2.1744
ROE Factor	0.036350	Amortization Rate:	7.2500 %	Home Office(3):	17,450	0.4098
		Interest Only:	False	Replacement(3&4):	25,942	0.0000
		Yearly Payment:	406,201	Total FRVS PD:		15.2431

(1) 80% Capital (\$4,282,786) amortized at 7.2500% for 20 years Principal & Interest of \$406,201 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3044

(2) 20% ROE (\$1,070,697) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9873

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	43,031
Comparison Date: 7/1/2003	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,163,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.0046	33.0046	0.2934	32.7112
Direct Care	76.6183	76.6183	0.6812	75.9371
Indirect Care	34.8124	34.8124	0.3095	34.5029
Property	13.6500	15.2431	0.1355	15.1076
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4477
Supplemental Rate Add-on				\$7.1400
Totals	158.0853	159.6784	1.4196	177.8465

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 266612-00 - 2010/01

157.25

Whispering Oaks

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1514 Chelsea St Tampa FL 33610 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/1/1982 Acquired Date: 6/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 5/7/2003 Previous Med # 211125	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 240 Maximum: 87,840 Max Annualized: 87,600 Total Patient: 81,223 Medicare: 6,030 Medicaid: 72,637	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 89.42910% Occupancy: 92.46699% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.38498% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,455,176	5,002,854	2,299,618	634,121	21,706	10,413,475
1a	Audit Adjustments						
2	Cost Per Diem	33.8006	68.8747	31.6590	8.7300	0.2988	143.3631
3	Cost Per Diem Inflated	32.8095	72.2954	30.7307			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.8095	72.2954	30.7307	8.7300	0.2988	144.8644
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.8095	72.2954	30.7307	8.7300	0.2988	144.8644
12/13	Medicaid Adjustment Rate		3.2069	1.3631			
14	Prospective Per Diem 11	32.8095	75.5023	32.0938	8.7300	0.2988	149.4344
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 266612-00 - 2010/01

157.25

Whispering Oaks

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	2/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	9,880,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	5,352,201	6.4387
Indexed Asset Value	6,690,251	< 60% of Base:	False	20% ROE(2):	1,338,050	0.6169
FRVS Base Asset:	3,774,478	Interest Rate:	7.9632 %	Insurance Cost(3):	112,648	1.3869
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	1,074	0.0132
ROE Factor	0.036350	Amortization Rate:	7.2500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	46,217	0.0000
		Yearly Payment:	507,630	Total FRVS PD:		8.4557

(1) 80% Capital (\$5,352,201) amortized at 7.2500% for 20 years Principal & Interest of \$507,630 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.4387

(2) 20% ROE (\$1,338,050) times the ROE factor (0.036350) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6169

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 240	Effective PBS Limitation	6,840,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.8095	32.8095	0.2917	32.5178
Direct Care	75.5023	75.5023	0.6713	74.8310
Indirect Care	32.0938	32.0938	0.2853	31.8085
Property	8.7300	8.4557	0.0752	8.3805
ROE	0.2988	0.0109	0.0001	0.0108
ROE Adjustment	-0.0109	-0.0109	-0.0001	-0.0108
Quality Assess-Medicaid Share				\$2.5736
Supplemental Rate Add-on				\$7.1400
Totals	149.4235	148.8613	1.3235	157.2514

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 267724-00 - 2010/01
211.67

The Springs At Boca Ciega Bay

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1255 Pasadena Avenue S. St. Petersburg FL 33707 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1974 Acquired Date: 7/1/1987 Entered Medicaid 7/1/1987 Med # Active Date: 1/1/2004 Previous Med # 213217	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 109 Maximum: 39,894 Max Annualized: 39,785 Total Patient: 37,132 Medicare: 15,154 Medicaid: 11,654	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 31.38533% Occupancy: 93.07665% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.13916% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	463,422	1,056,490	671,774	222,708	0	2,414,394
1a	Audit Adjustments						
2	Cost Per Diem	39.7651	90.6547	57.6432	19.1100		207.1730
3	Cost Per Diem Inflated	38.5992	95.1572	55.9531			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.5992	95.1572	55.9531	19.1100		208.8195
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.9063		54.0847			
7	Provider Target Rate	41.5033		54.8741			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.5992	95.1572	54.1087	13.6500		201.5151
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.5992	95.1572	54.1087	13.6500		201.5151
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 267724-00 - 2010/01

211.67

The Springs At Boca Ciega Bay

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1987/07 Indexed Asset Value 2,498,860 FRVS Base Asset: 1,963,200 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,999,088	4.7029
	< 60% of Base:	True	20% ROE(2):	499,772	0.5074
	Interest Rate:	8.5000 %	Insurance Cost(3):	84,621	2.2789
	Chase Rate:	8.5000 %	Taxes Cost(3):	50,849	1.3694
	Amortization Rate:	8.5000 %	Home Office(3):	5,471	0.1473
	Interest Only:	True	Replacement(3&4):	126,491	0.0000
Yearly Payment:	168,396	Total FRVS PD:		9.0059	

(1) 80% Capital (\$1,999,088) amortized at 8.5000% for 20 years Interest of \$168,396 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$4.7029

(2) 20% ROE (\$499,772) times the ROE factor (0.036350) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.5074

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	13,088
Comparison Date: 1/1/1974	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	1,963,200

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.5992	38.5992	0.3432	38.2560
Direct Care	95.1572	95.1572	0.8460	94.3112
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	9.0059	0.0801	8.9258
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.4051
Supplemental Rate Add-on				\$7.1400
Totals	201.5151	196.8710	1.7504	211.6657

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 267902-00 - 2010/01

190.73

The Nursing Center At Mercy

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3671 South Miami Avenue Miami FL 33133 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/6/1994 Acquired Date: 12/4/1994 Entered Medicaid 12/4/1994 Med # Active Date: 3/1/2003 Previous Med # 211494	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,344 Medicare: 32,446 Medicaid: 5,803	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 13.70442% Occupancy: 96.41166% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.26469% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	225,500	399,905	367,215	245,177	0	1,237,797
1a	Audit Adjustments						
2	Cost Per Diem	38.8592	68.9135	63.2802	42.2500		213.3029
3	Cost Per Diem Inflated	37.7198	72.3362	61.4248			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7198	72.3362	61.4248	42.2500		213.7308
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.7190		60.2721			
7	Provider Target Rate	42.3279		61.1518			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7198	72.3362	55.7263	13.6500		179.4323
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.7198	72.3362	55.7263	13.6500		179.4323
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 267902-00 - 2010/01

190.73

The Nursing Center At Mercy

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 12/4/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/07 Indexed Asset Value 4,892,367 FRVS Base Asset: 4,058,400 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 6,640,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 8.1900 % Chase Rate: 5.2500 % Amortization Rate: 7.2500 % Interest Only: False Yearly Payment: 371,214	Total Amount	Per Diem		
	80% Capital(1):	3,913,894	9.4169		
	20% ROE(2):	978,473	0.9023		
	Insurance Cost(3):	75,601	1.7854		
	Taxes Cost(3):	147,139	3.4748		
	Home Office(3):	5,438	0.1284		
	Replacement(3&4):	23,912	0.0000		
	Total FRVS PD:			15.7078	

(1) 80% Capital (\$3,913,894) amortized at 7.2500% for 20 years Principal & Interest of \$371,214 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4169

(2) 20% ROE (\$978,473) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9023

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,820
Comparison Date: 1/1/1994	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,058,400

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7198	37.7198	0.3353	37.3845
Direct Care	72.3362	72.3362	0.6431	71.6931
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.6500	15.7078	0.1397	15.5681
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$3.7143
Supplemental Rate Add-on				\$7.1400
Totals	179.4323	181.4901	1.6135	190.7309

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 268003-00 - 2010/01

190.35

Lanier Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
12740 Lanier Road Jacksonville FL 32226 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1984 Acquired Date: 7/1/1984 Entered Medicaid 8/15/1984 Med # Active Date: 9/1/2003 Previous Med # 228893	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,626 Medicare: 5,572 Medicaid: 28,925	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 72.99500% Occupancy: 90.22313% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.60926% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	945,708	2,122,528	1,217,734	1,128,075	0	5,414,045
1a	Audit Adjustments						
2	Cost Per Diem	32.6952	73.3804	42.0997	39.0000		187.1753
3	Cost Per Diem Inflated	33.0276	78.0684	42.5277			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.0276	78.0684	42.5277	39.0000		192.6237
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.0276	78.0684	42.5277	13.6500		167.2737
12/13	Medicaid Adjustment Rate		2.0196	1.1002			
14	Prospective Per Diem 11	33.0276	80.0880	43.6279	13.6500		170.3935
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 268003-00 - 2010/01
190.35

Lanier Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 4,567,070 FRVS Base Asset: 623,247 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	560,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,653,656	10.7332
	< 60% of Base:	False	20% ROE(2):	913,414	0.9292
	Interest Rate:	10.0000 %	Insurance Cost(3):	53,613	1.3530
	Chase Rate:	13.0000 %	Taxes Cost(3):	52,047	1.3135
	Amortization Rate:	10.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	22,677	0.0000
Yearly Payment:	423,103	Total FRVS PD:		14.3289	

- (1) 80% Capital (\$3,653,656) amortized at 10.0000% for 20 years Principal & Interest of \$423,103 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7332
- (2) 20% ROE (\$913,414) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9292
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	55	Effective PBS Limitation	1,567,500

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	33.0276	33.0276	0.2936	32.7340	
Direct Care	80.0880	80.0880	0.7120	79.3760	
Indirect Care	43.6279	43.6279	0.3879	43.2400	
Property	13.6500	14.3289	0.1274	14.2015	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.6556	
Supplemental Rate Add-on				\$7.1400	
Totals	170.3935	171.0724	1.5209	190.3471	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 268062-00 - 2010/01

209.28

Susanna Wesley Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5300 West 16th Ave Hialeah FL 33012 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/1985 Acquired Date: 4/1/1985 Entered Medicaid 4/1/1985 Med # Active Date: 7/1/2003 Previous Med # 228478	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,954 Medicare: 9,822 Medicaid: 25,141	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.92516% Occupancy: 95.52368% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.16622% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,324,203	1,775,799	1,446,816	218,224	0	4,765,042
1a	Audit Adjustments						
2	Cost Per Diem	52.6711	70.6336	57.5481	8.6800		189.5328
3	Cost Per Diem Inflated	51.1267	74.1417	55.8607			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.1267	74.1417	55.8607	8.6800		189.8091
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.1853		50.5250			
7	Provider Target Rate	58.0199		51.2624			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	74.1417	51.2624	8.6800		183.2729
12/13	Medicaid Adjustment Rate		0.8279	0.5724			
14	Prospective Per Diem 11	49.1888	74.9696	51.8348	8.6800		184.6732
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 268062-00 - 2010/01
209.28

Susanna Wesley Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/30/2001 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 5,536,000 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	4,995,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,428,800
	Interest Rate:	10.5000 %	20% ROE(2):	1,107,200
	Chase Rate:	13.0000 %	Insurance Cost(3):	50,164
	Amortization Rate:	10.5000 %	Taxes Cost(3):	0
	Interest Only:	False	Home Office(3):	0
Yearly Payment:	530,595	Replacement(3&4):	10,514	
		Total FRVS PD:	15.6767	

- (1) 80% Capital (\$4,428,800) amortized at 10.5000% for 20 years Principal & Interest of \$530,595 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.4600
- (2) 20% ROE (\$1,107,200) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0210
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	74.9696	74.9696	0.6665	74.3031
Indirect Care	51.8348	51.8348	0.4608	51.3740
Property	8.6800	15.6767	0.1394	15.5373
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1699
Supplemental Rate Add-on				\$7.1400
Totals	184.6732	191.6699	1.7040	209.2758

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 268186-00 - 2010/01

193.87

Life Care Center of Palm Bay

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
175 Villanueva Road Palm Bay FL 32907 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/2003 Acquired Date: 7/1/2003 Entered Medicaid 5/28/2004 Med # Active Date: 5/28/2004 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 141 Maximum: 51,606 Max Annualized: 51,465 Total Patient: 46,695 Medicare: 13,859 Medicaid: 20,066	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 42.97248% Occupancy: 90.48367% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.93154% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	830,717	1,515,852	903,207	683,448	0	3,933,224
1a	Audit Adjustments						
2	Cost Per Diem	41.3992	75.5433	45.0118	34.0600		196.0143
3	Cost Per Diem Inflated	40.1853	79.2952	43.6920			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.1853	79.2952	43.6920	34.0600		197.2325
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.4164		48.3532			
7	Provider Target Rate	50.1376		49.0589			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.1853	79.2952	43.6920	13.6500		176.8225
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.1853	79.2952	43.6920	13.6500		176.8225
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 268186-00 - 2010/01

193.87

Life Care Center of Palm Bay

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/28/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	8,650,000.00		Total Amount	Per Diem
RS to Start Calcs:	2003/07	Type:	Variable [3]	80% Capital(1):	5,429,882	9.0908
Indexed Asset Value	6,787,352	< 60% of Base:	False	20% ROE(2):	1,357,470	1.0653
FRVS Base Asset:	0	Interest Rate:	4.7500 %	Insurance Cost(3):	18,939	0.4056
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	115,892	2.4819
ROE Factor	0.036350	Amortization Rate:	4.7500 %	Home Office(3):	42,620	0.9127
		Interest Only:	False	Replacement(3&4):	31,189	0.0000
		Yearly Payment:	421,070	Total FRVS PD:		13.9563

(1) 80% Capital (\$5,429,882) amortized at 4.7500% for 20 years Principal & Interest of \$421,070 divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$9.0908

(2) 20% ROE (\$1,357,470) times the ROE factor (0.036350) divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$1.0653

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	42,535
Comparison Date: 1/1/2003	Current RS PBS:	48,357
Comparison Bed 141	Effective PBS Limitation	5,997,435

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.1853	40.1853	0.3573	39.8280
Direct Care	79.2952	79.2952	0.7050	78.5902
Indirect Care	43.6920	43.6920	0.3884	43.3036
Property	13.6500	13.9563	0.1241	13.8322
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.1739
Supplemental Rate Add-on				\$7.1400
Totals	176.8225	177.1288	1.5748	193.8679

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 268585-00 - 2010/01

209.06

HarborChase of Naples

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7801 AIRPORT PULLING RC Naples FL 34109 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 2/16/1998 Acquired Date: 9/12/1997 Entered Medicaid 6/16/1998 Med # Active Date: 1/1/2004 Previous Med # 214078	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 40 Maximum: 14,640 Max Annualized: 14,600 Total Patient: 13,814 Medicare: 4,437 Medicaid: 4,972	Superior: 0 Standard: 151 Conditional: 30 Total: 181
	Medicaid Utilization 35.99247% Occupancy: 94.35793% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.72415% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	231,695	414,894	297,580	195,250	0	1,139,419	
1a	Audit Adjustments							
2	Cost Per Diem	46.6000	83.4461	59.8512	39.2699		229.1672	
3	Cost Per Diem Inflated	45.2337	87.5905	58.0963				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	45.2337	87.5905	58.0963	39.2699		230.1904	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	47.9912		54.8686				
7	Provider Target Rate	48.6916		55.6694				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500			
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640				
10	Target Rate Class Ceiling	59.6570		67.4461				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	45.2337	87.5905	55.6694	13.6500		202.1436	
12/13	Medicaid Adjustment Rate							
14	Prospective Per Diem 11	45.2337	87.5905	55.6694	13.6500		202.1436	
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002						

Provider has submitted Supplemental Schedule.



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0 268585-00 - 2010/01

209.06

HarborChase of Naples

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/16/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	13,681,685.00		Total Amount	Per Diem
RS to Start Calcs:	1997/07	Type:	Variable [3]	80% Capital(1):	1,444,030	10.9486
Indexed Asset Value	1,805,038	< 60% of Base:	False	20% ROE(2):	361,008	0.9987
FRVS Base Asset:	0	Interest Rate:	7.9000 %	Insurance Cost(3):	25,143	1.8201
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	20,337	1.4722
ROE Factor	0.036350	Amortization Rate:	7.9000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	20,907	0.0000
		Yearly Payment:	143,865	Total FRVS PD:		15.2396

(1) 80% Capital (\$1,444,030) amortized at 7.9000% for 20 years Principal & Interest of \$143,865 divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$10.9486

(2) 20% ROE (\$361,008) times the ROE factor (0.036350) divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$0.9987

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 40	Effective PBS Limitation	1,497,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.2337	45.2337	0.4022	44.8315
Direct Care	87.5905	87.5905	0.7787	86.8118
Indirect Care	55.6694	55.6694	0.4949	55.1745
Property	13.6500	15.2396	0.1355	15.1041
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	202.1436	203.7332	1.8113	209.0619

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 268755-00 - 2010/01

219.11

Abbieian Russell Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
700 South 29th Street Ft. Pierce FL 34947 County: St Lucie [56] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 10/1/1976 Acquired Date: 10/1/1976 Entered Medicaid 10/1/1976 Med # Active Date: 5/1/2004 Previous Med # 204609	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 79 Maximum: 28,914 Max Annualized: 28,835 Total Patient: 20,854 Medicare: 3,635 Medicaid: 15,128	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.54244% Occupancy: 72.12423% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 89.22026% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	847,751	1,181,395	797,708	230,399	0	3,057,253
1a	Audit Adjustments						
2	Cost Per Diem	56.0385	78.0933	52.7306	15.2300		202.0924
3	Cost Per Diem Inflated	54.3954	81.9719	51.1845			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	54.3954	81.9719	51.1845	15.2300		202.7818
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.0422		54.8686			
7	Provider Target Rate	60.9185		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	54.3954	81.9719	51.1845	13.6500		201.2018
12/13	Medicaid Adjustment Rate		2.0788	1.2981			
14	Prospective Per Diem 11	54.3954	84.0507	52.4826	13.6500		204.5787
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 268755-00 - 2010/01

Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
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219.11

Abbieian Russell Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	425,000.00		Total Amount	Per Diem
RS to Start Calcs:	1976/07	Type:	Fixed [2]	80% Capital(1):	2,408,131	3.8856
Indexed Asset Value	3,010,164	< 60% of Base:	True	20% ROE(2):	602,033	0.8433
FRVS Base Asset:	1,587,352	Interest Rate:	8.0000 %	Insurance Cost(3):	35,570	1.7057
Occup Adj Factor:	0.9000	Chase Rate:	4.2500 %	Taxes Cost(3):	55,660	2.6690
ROE Factor	0.036350	Amortization Rate:	4.2500 %	Home Office(3):	12,622	0.6053
		Interest Only:	True	Replacement(3&4):	0	0.0000
		Yearly Payment:	100,836	Total FRVS PD:		9.7089

- (1) 80% Capital (\$2,408,131) amortized at 4.2500% for 20 years Interest of \$100,836 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$3.8856
- (2) 20% ROE (\$602,033) times the ROE factor (0.036350) divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$0.8433
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 78	Effective PBS Limitation	2,223,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	54.3954	54.3954	0.4836	53.9118
Direct Care	84.0507	84.0507	0.7473	83.3034
Indirect Care	52.4826	52.4826	0.4666	52.0160
Property	13.6500	9.7089	0.0863	9.6226
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1203
Supplemental Rate Add-on				\$7.1400
Totals	204.5787	200.6376	1.7838	219.1141

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 268763-00 - 2010/01

189.90

Good Samaritan Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10676 Marvin Jones Boulevar Live Oak FL 32060 County: Suwannee[61] Region: North [1] Area: 3 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 10/1/1985 Entered Medicaid 1/1/1970 Med # Active Date: 11/1/2003 Previous Med # 202771	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 161 Maximum: 58,926 Max Annualized: 58,765 Total Patient: 56,852 Medicare: 3,476 Medicaid: 43,383	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.30866% Occupancy: 96.48033% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.34963% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,440,749	3,263,890	1,677,330	489,794	0	6,871,763
1a	Audit Adjustments						
2	Cost Per Diem	33.2100	75.2343	38.6633	11.2900		158.3976
3	Cost Per Diem Inflated	33.8546	80.2292	39.4137			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.8546	80.2292	39.4137	11.2900		164.7875
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.0178		45.8665			
7	Provider Target Rate	38.5727		46.5359			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.8546	80.2292	39.4137	11.2900		164.7875
12/13	Medicaid Adjustment Rate		2.3746	1.1665			
14	Prospective Per Diem 11	33.8546	82.6038	40.5802	11.2900		168.3286
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 268763-00 - 2010/01

189.90

Good Samaritan Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 6,499,566 FRVS Base Asset: 2,464,423 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,715,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,199,653	9.1467
	< 60% of Base:	False	20% ROE(2):	1,299,913	1.0087
	Interest Rate:	7.0000 %	Insurance Cost(3):	36,900	0.6491
	Chase Rate:	10.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	7.0000 %	Home Office(3):	85,411	1.5023
	Interest Only:	False	Replacement(3&4):	45,685	0.0000
Yearly Payment:	483,754	Total FRVS PD:		12.3068	

(1) 80% Capital (\$5,199,653) amortized at 7.0000% for 20 years Principal & Interest of \$483,754 divided by annual available days (58,765) divided by Occup. Adj. (0.9000) = \$9.1467

(2) 20% ROE (\$1,299,913) times the ROE factor (0.041040) divided by annual available days (58,765) divided by Occup. Adj. (0.9000) = \$1.0087

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 107	Effective PBS Limitation	3,049,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.8546	33.8546	0.3010	33.5536
Direct Care	82.6038	82.6038	0.7344	81.8694
Indirect Care	40.5802	40.5802	0.3608	40.2194
Property	11.2900	12.3068	0.1094	12.1974
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.9185
Supplemental Rate Add-on				\$7.1400
Totals	168.3286	169.3454	1.5056	189.8983

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
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Rate Semester 01/01/2010 through 06/30/2010

0 268780-00 - 2010/01

217.74

The Springs at Lake Pointe Woods

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3280 Lake Pointe Drive Sarasota FL 34238 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/6/1986 Acquired Date: 11/6/1986 Entered Medicaid 11/1/1989 Med # Active Date: 1/1/2004 Previous Med # 213225	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 119 Maximum: 43,554 Max Annualized: 43,435 Total Patient: 39,475 Medicare: 7,640 Medicaid: 19,779	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 50.10513% Occupancy: 90.63461% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.11827% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	799,408	1,845,825	1,039,841	523,155	7,904	4,216,133
1a	Audit Adjustments						
2	Cost Per Diem	40.4170	93.3225	52.5730	26.4500	0.3996	213.1621
3	Cost Per Diem Inflated	39.2319	97.9575	51.0315			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.2319	97.9575	51.0315	26.4500	0.3996	215.0705
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.5659		52.5426			
7	Provider Target Rate	42.1726		53.3095			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.2319	97.1828	51.0315	13.6500	0.3996	201.4958
12/13	Medicaid Adjustment Rate		0.0115	0.0060			
14	Prospective Per Diem 11	39.2319	97.1943	51.0375	13.6500	0.3996	201.5133
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 268780-00 - 2010/01
217.74

The Springs at Lake Pointe Woods

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 4,134,554 FRVS Base Asset: 1,523,061 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,307,643	7.1275
	< 60% of Base:	True	20% ROE(2):	826,911	0.7689
	Interest Rate:	8.5000 %	Insurance Cost(3):	84,557	2.1420
	Chase Rate:	8.5000 %	Taxes Cost(3):	75,143	1.9036
	Amortization Rate:	8.5000 %	Home Office(3):	5,895	0.1493
	Interest Only:	True	Replacement(3&4):	856,916	0.0000
Yearly Payment:	278,624	Total FRVS PD:	12.0913		

- (1) 80% Capital (\$3,307,643) amortized at 8.5000% for 20 years Interest of \$278,624 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$7.1275
- (2) 20% ROE (\$826,911) times the ROE factor (0.036350) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.7689
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 53	Effective PBS Limitation	1,523,061

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.2319	39.2319	0.3488	38.8831
Direct Care	97.1943	97.1943	0.8641	96.3302
Indirect Care	51.0375	51.0375	0.4537	50.5838
Property	13.6500	12.0913	0.1075	11.9838
ROE	0.3996	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8146
Supplemental Rate Add-on				\$7.1400
Totals	201.5133	199.5550	1.7741	217.7355

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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194.01

John Knox Village of Central Florida, Inc

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
901 Veterans Memorial Parkw Orange City Fl 32763 County: Volusia[64] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/21/2003 Acquired Date: 1/21/2003 Entered Medicaid 1/21/2003 Med # Active Date: 1/21/2003 Previous Med #	01/01/2007-12/31/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,750 Max Annualized: 54,750 Total Patient: 51,384 Medicare: 8,799 Medicaid: 14,491	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 28.20139% Occupancy: 93.85206% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.09836% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.67219890 Semester Index: 1.77482092 Cost: 1.06136951 Target: 1.01021645 DC FY Index: 1.66450000 DC Sem Index: 1.80700000 DC Inflation: 1.08561129 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	725,493	1,207,861	569,361	195,484	0	2,698,199
1a	Audit Adjustments						
2	Cost Per Diem	50.0651	83.3525	39.2907	13.4900		186.1983
3	Cost Per Diem Inflated	53.1376	90.4884	41.7020			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.1376	90.4884	41.7020	13.4900		198.8180
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.5523		42.4739			
7	Provider Target Rate	49.2609		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	90.4884	41.7020	13.4900		189.0275
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	90.4884	41.7020	13.4900		189.0275
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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194.01

John Knox Village of Central Florida, Inc

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 1/21/2003 Year of Phase-In/ Full: RS to Start Calcs: 2003/01 Indexed Asset Value 6,496,036 FRVS Base Asset: 6,296,700 Occup Adj Factor: 0.9000 ROE Factor 0.046560	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 7,059,913.00			Total Amount	Per Diem
	Type: Fixed [2]		80% Capital(1): 5,196,829	9.0004	
	< 60% of Base: False		20% ROE(2): 1,299,207	1.2276	
	Interest Rate: 5.9085 %		Insurance Cost(3): 94,245	1.8341	
	Chase Rate: 4.2500 %		Taxes Cost(3): 48,836	0.9504	
	Amortization Rate: 5.9085 %		Home Office(3): 0	0.0000	
	Interest Only: False		Replacement(3&4): 241,043	0.0000	
Yearly Payment: 443,495		Total FRVS PD:	13.0125		

(1) 80% Capital (\$5,196,829) amortized at 5.9085% for 20 years Principal & Interest of \$443,495 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.0004

(2) 20% ROE (\$1,299,207) times the ROE factor (0.046560) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$1.2276

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 41,978
Comparison Date: 7/1/2002	Current RS PBS: 48,357
Comparison Bed 150	Effective PBS Limitation 6,296,700

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	90.4884	90.4884	0.8045	89.6839
Indirect Care	41.7020	41.7020	0.3708	41.3312
Property	13.4900	13.0125	0.1157	12.8968
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	189.0275	188.5500	1.6764	194.0136

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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179.60

Harmony Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9820 N. Kendall Drive Miami Fl 33176 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1970 Acquired Date: 12/11/1998 Entered Medicaid 11/13/2000 Med # Active Date: 9/1/2003 Previous Med # 226386	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 203 Maximum: 74,298 Max Annualized: 74,095 Total Patient: 73,241 Medicare: 23,589 Medicaid: 33,323	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.49774% Occupancy: 98.57735% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.94372% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	945,653	2,475,846	1,534,945	766,429	0	5,722,873
1a	Audit Adjustments						
2	Cost Per Diem	28.3784	74.2984	46.0626	23.0000		171.7394
3	Cost Per Diem Inflated	27.5463	77.9885	44.7120			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	27.5463	77.9885	44.7120	23.0000		173.2468
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		50.1049			
7	Provider Target Rate	39.0637		50.8362			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	27.5463	77.9885	44.7120	13.6500		163.8968
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	27.5463	77.9885	44.7120	13.6500		163.8968
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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179.60

Harmony Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/13/2000 Year of Phase-In/ Full: RS to Start Calcs: 1998/07 Indexed Asset Value 8,401,003 FRVS Base Asset: 8,401,003 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,720,802	8.6645
	< 60% of Base:	False	20% ROE(2):	1,680,201	0.9159
	Interest Rate:	6.0000 %	Insurance Cost(3):	93,624	1.2783
	Chase Rate:	4.0000 %	Taxes Cost(3):	143,637	1.9612
	Amortization Rate:	6.0000 %	Home Office(3):	5,438	0.0742
	Interest Only:	False	Replacement(3&4):	47,115	0.0000
Yearly Payment:	577,799	Total FRVS PD:		12.8941	

(1) 80% Capital (\$6,720,802) amortized at 6.0000% for 20 years Principal & Interest of \$577,799 divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$8.6645

(2) 20% ROE (\$1,680,201) times the ROE factor (0.036350) divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$0.9159

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,882
Comparison Date: 1/1/1998	Current RS PBS:	48,357
Comparison Bed 203	Effective PBS Limitation	7,690,046

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	27.5463	27.5463	0.2449	27.3014
Direct Care	77.9885	77.9885	0.6934	77.2951
Indirect Care	44.7120	44.7120	0.3975	44.3145
Property	13.6500	12.8941	0.1146	12.7795
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7722
Supplemental Rate Add-on				\$7.1400
Totals	163.8968	163.1409	1.4504	179.6027

***Medicaid Trend Adjustment :**



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197.61

The Crossings

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4445 Pine Forest Drive Lake Worth FL 33463 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1988 Acquired Date: 7/1/1988 Entered Medicaid 11/1/1988 Med # Active Date: 2/1/2004 Previous Med # 210498	03/01/2004-02/28/2005 Days In CR 365 First Used: 2004/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 21,716 Medicare: 1,520 Medicaid: 15,852	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.99687% Occupancy: 99.15982% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 122.66426% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.48887357 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.52549196 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	554,027	1,318,474	709,948	242,853	0	2,825,302
1a	Audit Adjustments						
2	Cost Per Diem	34.9500	83.1740	44.7860	15.3200		178.2300
3	Cost Per Diem Inflated	34.9500	83.1740	44.7860			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9500	83.1740	44.7860	15.3200		178.2300
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9500	83.1740	44.7860	13.6500		176.5600
12/13	Medicaid Adjustment Rate		1.7848	1.1906			
14	Prospective Per Diem 11	34.9500	84.9588	45.9766	13.6500		179.5354
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget and will receive 65-35 patient care split.



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197.61

The Crossings

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 2,055,160 FRVS Base Asset: 1,264,851 Occup Adj Factor: 0.9000 ROE Factor 0.042400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,376,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,644,128	7.4631
	< 60% of Base:	False	20% ROE(2):	411,032	0.8842
	Interest Rate:	6.5000 %	Insurance Cost(3):	16,000	0.7368
	Chase Rate:	4.0000 %	Taxes Cost(3):	50,000	2.3024
	Amortization Rate:	6.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	147,098	Total FRVS PD:	11.3865		

(1) 80% Capital (\$1,644,128) amortized at 6.5000% for 20 years Principal & Interest of \$147,098 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.4631

(2) 20% ROE (\$411,032) times the ROE factor (0.042400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8842

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,779,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9500	34.9500	0.3107	34.6393
Direct Care	84.9588	84.9588	0.7553	84.2035
Indirect Care	45.9766	45.9766	0.4088	45.5678
Property	13.6500	11.3865	0.1012	11.2853
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7778
Supplemental Rate Add-on				\$7.1400
Totals	179.5354	177.2719	1.5760	197.6137

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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188.39

The Crossroads

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
206 West Orange Street Davenport FL 33837 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 2/1/2004 Previous Med # 202568	03/01/2004-02/28/2005 Days In CR 365 First Used: 2004/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,799 Medicare: 3,241 Medicaid: 12,939	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.20972% Occupancy: 94.97260% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.48452% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.48887357 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.52549196 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	450,407	1,028,838	553,990	152,163	0	2,185,398
1a	Audit Adjustments						
2	Cost Per Diem	34.8100	79.5145	42.8155	11.7600		168.9000
3	Cost Per Diem Inflated	34.8100	79.5145	42.8155			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.8100	79.5145	42.8155	11.7600		168.9000
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.8100	79.5145	42.8155	11.7600		168.9000
12/13	Medicaid Adjustment Rate		0.9414	0.5718			
14	Prospective Per Diem 11	34.8100	80.4559	43.3873	11.7600		170.4132
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget and will receive 65-35 patient care split.



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188.39

The Crossroads

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,024,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	1,437,710	6.5261
Indexed Asset Value	1,797,138	< 60% of Base:	False	20% ROE(2):	359,428	0.7732
FRVS Base Asset:	971,248	Interest Rate:	6.5000 %	Insurance Cost(3):	20,400	0.9808
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	50,000	2.4040
ROE Factor	0.042400	Amortization Rate:	6.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	128,630	Total FRVS PD:		10.6841

(1) 80% Capital (\$1,437,710) amortized at 6.5000% for 20 years Principal & Interest of \$128,630 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.5261

(2) 20% ROE (\$359,428) times the ROE factor (0.042400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7732

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.8100	34.8100	0.3095	34.5005
Direct Care	80.4559	80.4559	0.7153	79.7406
Indirect Care	43.3873	43.3873	0.3857	43.0016
Property	11.7600	10.6841	0.0950	10.5891
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4139
Supplemental Rate Add-on				\$7.1400
Totals	170.4132	169.3373	1.5055	188.3857

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 269492-00 - 2010/01

219.12

Douglas Jacobson State Veteran's Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Government Non-Profit [4] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
21281 Grayton Terrace Port Charlotte FL 33954 County: Charlotte [8] Region: South [2] Area: 8 Control Government Non-Prof Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/2004 Acquired Date: 4/1/2004 Entered Medicaid 6/7/2004 Med # Active Date: 6/7/2004 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,667 Medicare: 2,135 Medicaid: 25,391	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.50969% Occupancy: 97.14708% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.17443% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,175,029	2,671,491	1,178,045	200,335	0	5,224,900
1a	Audit Adjustments						
2	Cost Per Diem	46.2774	105.2141	46.3962	7.8900		205.7777
3	Cost Per Diem Inflated	47.1756	112.1994	47.2967			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.1756	112.1994	47.2967	7.8900		214.5617
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	67.9191		57.6117			
7	Provider Target Rate	68.9104		58.4525			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.1756	97.1828	47.2967	7.8900		199.5451
12/13	Medicaid Adjustment Rate		1.0397	0.5060			
14	Prospective Per Diem 11	47.1756	98.2225	47.8027	7.8900		201.0908
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 269492-00 - 2010/01
219.12

Douglas Jacobson State Veteran's Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/7/2004 Year of Phase-In/ Full: RS to Start Calcs: 2004/01 Indexed Asset Value 5,406,792 FRVS Base Asset: 5,163,720 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,325,434	4.3225
	< 60% of Base:	True	20% ROE(2):	1,081,358	1.1258
	Interest Rate:	4.0000 %	Insurance Cost(3):	0	0.0000
	Chase Rate:	4.0000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	4.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	14,238	0.0000
Yearly Payment:	170,394	Total FRVS PD:		5.4483	

- (1) 80% Capital (\$4,325,434) amortized at 4.0000% for 20 years Interest of \$170,394 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.3225
- (2) 20% ROE (\$1,081,358) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1258
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	43,031
Comparison Date: 7/1/2003	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,163,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.1756	47.1756	0.4194	46.7562
Direct Care	98.2225	98.2225	0.8732	97.3493
Indirect Care	47.8027	47.8027	0.4250	47.3777
Property	7.8900	5.4483	0.0484	5.3999
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$15.0949
Supplemental Rate Add-on				\$7.1400
Totals	201.0908	198.6491	1.7660	219.1180

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 269697-00 - 2010/01

198.39

Regents Park of Sunrise

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9711 West Oakland Park Blvd Sunrise FL 33351 County: Broward [6] Region: South [2] Area: 10 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/6/1989 Acquired Date: 11/6/1989 Entered Medicaid 11/6/1989 Med # Active Date: 6/1/2004 Previous Med # 210960	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 37,851 Medicare: 9,095 Medicaid: 22,785	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.19656% Occupancy: 86.18169% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.60985% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	861,131	1,593,264	1,132,835	941,476	12,495	4,541,201	
1a	Audit Adjustments							
2	Cost Per Diem	37.7938	69.9260	49.7185	41.3200	0.5484	199.3067	
3	Cost Per Diem Inflated	36.6857	73.3989	48.2607				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	36.6857	73.3989	48.2607	41.3200	0.5484	200.2137	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	45.9325		53.9769				
7	Provider Target Rate	46.6029		54.7647				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500			
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627				
10	Target Rate Class Ceiling	49.3928		55.7263				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	36.6857	73.3989	48.2607	13.6500	0.5484	172.5437	
12/13	Medicaid Adjustment Rate		0.8420	0.5536				
14	Prospective Per Diem 11	36.6857	74.2409	48.8143	13.6500	0.5484	173.9393	
15	Inflated Usual & Customary Charge		Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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198.39

Regents Park of Sunrise

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/6/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 4,975,089 FRVS Base Asset: 3,578,520 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,762,500.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,980,071	11.2936
	< 60% of Base:	False	20% ROE(2):	995,018	0.9175
	Interest Rate:	9.5000 %	Insurance Cost(3):	141,165	3.7295
	Chase Rate:	8.5000 %	Taxes Cost(3):	193,250	5.1055
	Amortization Rate:	9.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	56,810	0.0000
Yearly Payment:	445,194	Total FRVS PD:		21.0461	

(1) 80% Capital (\$3,980,071) amortized at 9.5000% for 20 years Principal & Interest of \$445,194 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2936

(2) 20% ROE (\$995,018) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9175

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.6857	36.6857	0.3262	36.3595
Direct Care	74.2409	74.2409	0.6600	73.5809
Indirect Care	48.8143	48.8143	0.4340	48.3803
Property	13.6500	21.0461	0.1871	20.8590
ROE	0.5484	0.3622	0.0032	0.3590
ROE Adjustment	-0.3622	-0.3622	-0.0032	-0.3590
Quality Assess-Medicaid Share				\$12.0719
Supplemental Rate Add-on				\$7.1400
Totals	173.5771	180.7870	1.6073	198.3916

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 269719-00 - 2010/01

193.64

Regents Park of Winter Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
558 Semoran Blvd Winter Park FL 32792 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/23/1988 Acquired Date: 11/23/1988 Entered Medicaid 11/23/1988 Med # Active Date: 6/1/2004 Previous Med # 211044	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,101 Medicare: 10,937 Medicaid: 18,170	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.68904% Occupancy: 86.75091% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.31399% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	630,629	1,326,054	847,599	833,095	10,790	3,648,167
1a	Audit Adjustments						
2	Cost Per Diem	34.7072	72.9804	46.6483	45.8500	0.5938	200.7798
3	Cost Per Diem Inflated	33.6896	76.6050	45.2805			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.6896	76.6050	45.2805	45.8500	0.5938	202.0189
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.7349		47.6346			
7	Provider Target Rate	40.3148		48.3298			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.6896	76.6050	45.2805	13.6500	0.5938	169.8189
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	33.6896	76.6050	45.2805	13.6500	0.5938	169.8189
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 269719-00 - 2010/01

193.64

Regents Park of Winter Park

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/23/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 4,850,385 FRVS Base Asset: 3,559,440 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,688,955.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,880,308	9.8802
	< 60% of Base:	False	20% ROE(2):	970,077	0.8945
	Interest Rate:	8.0000 %	Insurance Cost(3):	187,483	4.9207
	Chase Rate:	7.7500 %	Taxes Cost(3):	208,388	5.4694
	Amortization Rate:	8.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	32,777	0.0000
Yearly Payment:	389,477	Total FRVS PD:		21.1648	

(1) 80% Capital (\$3,880,308) amortized at 8.0000% for 20 years Principal & Interest of \$389,477 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8802

(2) 20% ROE (\$970,077) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8945

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,559,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.6896	33.6896	0.2995	33.3901
Direct Care	76.6050	76.6050	0.6811	75.9239
Indirect Care	45.2805	45.2805	0.4026	44.8779
Property	13.6500	21.1648	0.1882	20.9766
ROE	0.5938	0.4183	0.0037	0.4146
ROE Adjustment	-0.4183	-0.4183	-0.0037	-0.4146
Quality Assess-Medicaid Share				\$11.3287
Supplemental Rate Add-on				\$7.1400
Totals	169.4006	176.7399	1.5714	193.6372

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 269727-00 - 2010/01

189.38

Regents Park of Jacksonville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8700 AC Skinner Parkway Jacksonville FL 32256 County: Duval [16] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/1/1986 Acquired Date: 2/1/1986 Entered Medicaid 2/1/1986 Med # Active Date: 6/1/2004 Previous Med # 211028	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,732 Medicare: 6,516 Medicaid: 25,317	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.15506% Occupancy: 92.74135% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.72437% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	893,225	1,835,364	1,037,598	865,082	9,352	4,640,621
1a	Audit Adjustments						
2	Cost Per Diem	35.2816	72.4953	40.9842	34.1700	0.3694	183.3005
3	Cost Per Diem Inflated	34.2471	76.0959	39.7825			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.2471	76.0959	39.7825	34.1700	0.3694	184.6649
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.5667		46.9826			
7	Provider Target Rate	41.1588		47.6683			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.2471	76.0959	39.7825	13.6500	0.3694	164.1449
12/13	Medicaid Adjustment Rate		1.0406	0.5440			
14	Prospective Per Diem 11	34.2471	77.1365	40.3265	13.6500	0.3694	165.7295
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 269727-00 - 2010/01

189.38

Regents Park of Jacksonville

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/31/1994 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 4,643,070 FRVS Base Asset: 3,049,500 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,990,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,714,456	9.6346
	< 60% of Base:	False	20% ROE(2):	928,614	0.8563
	Interest Rate:	8.2500 %	Insurance Cost(3):	149,055	3.6594
	Chase Rate:	12.0000 %	Taxes Cost(3):	185,321	4.5498
	Amortization Rate:	8.2500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	112,029	0.0000
Yearly Payment:	379,795	Total FRVS PD:		18.7001	

(1) 80% Capital (\$3,714,456) amortized at 8.2500% for 20 years Principal & Interest of \$379,795 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6346

(2) 20% ROE (\$928,614) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8563

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 107	Effective PBS Limitation	3,049,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.2471	34.2471	0.3045	33.9426
Direct Care	77.1365	77.1365	0.6858	76.4507
Indirect Care	40.3265	40.3265	0.3585	39.9680
Property	13.6500	18.7001	0.1663	18.5338
ROE	0.3694	0.3052	0.0027	0.3025
ROE Adjustment	-0.3052	-0.3052	-0.0027	-0.3025
Quality Assess-Medicaid Share				\$13.3480
Supplemental Rate Add-on				\$7.1400
Totals	165.4243	170.4102	1.5151	189.3831

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 281743-00 - 2010/01

163.76

Jacaranda Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4250 66th Street North St. Petersburg FL 33709 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1970 Acquired Date: 5/1/1970 Entered Medicaid 5/1/1970 Med # Active Date: 10/15/2004 Previous Med # 211729	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 299 Maximum: 109,434 Max Annualized: 109,135 Total Patient: 103,064 Medicare: 9,976 Medicaid: 91,020	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 88.31406% Occupancy: 94.17914% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.50298% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	3,011,443	7,185,870	2,683,820	404,129	0	13,285,262
1a	Audit Adjustments						
2	Cost Per Diem	33.0855	78.9483	29.4860	4.4400		145.9598
3	Cost Per Diem Inflated	32.1154	82.8693	28.6214			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.1154	82.8693	28.6214	4.4400		148.0461
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.1154	82.8693	28.6214	4.4400		148.0461
12/13	Medicaid Adjustment Rate		3.5719	1.2337			
14	Prospective Per Diem 11	32.1154	86.4412	29.8551	4.4400		152.8517
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 281743-00 - 2010/01

163.76

Jacaranda Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 5,834,337 FRVS Base Asset: 2,853,393 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	2,179,545.00		
	Type:	Variable [3]		
	< 60% of Base:	False		
	Interest Rate:	11.2200 %	80% Capital(1):	4,667,470
	Chase Rate:	7.7500 %	20% ROE(2):	1,166,867
	Amortization Rate:	9.7500 %	Insurance Cost(3):	29,094
	Interest Only:	False	Taxes Cost(3):	74,020
Yearly Payment:	531,261	Home Office(3):	24,112	
		Replacement(3&4):	48,630	
		Total FRVS PD:	7.0751	

(1) 80% Capital (\$4,667,470) amortized at 9.7500% for 20 years Principal & Interest of \$531,261 divided by annual available days (109,135) divided by Occup. Adj. (0.9000) = \$5.4088

(2) 20% ROE (\$1,166,867) times the ROE factor (0.036350) divided by annual available days (109,135) divided by Occup. Adj. (0.9000) = \$0.4318

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 299	Effective PBS Limitation	8,521,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.1154	32.1154	0.2855	31.8299
Direct Care	86.4412	86.4412	0.7685	85.6727
Indirect Care	29.8551	29.8551	0.2654	29.5897
Property	4.4400	7.0751	0.0629	7.0122
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.5109
Supplemental Rate Add-on				\$7.1400
Totals	152.8517	155.4868	1.3823	163.7554

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 281891-00 - 2010/01
187.01

Pasadena Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1430 Pasadena Avenue South South Pasadena FL 33707 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 10/15/2004 Previous Med # 211702	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 126 Maximum: 46,116 Max Annualized: 45,990 Total Patient: 37,165 Medicare: 3,941 Medicaid: 28,166	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.78636% Occupancy: 80.59025% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.69303% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	852,179	2,286,488	1,099,883	582,755	9,456	4,830,761
1a	Audit Adjustments						
2	Cost Per Diem	30.2556	81.1790	39.0500	20.6900	0.3357	171.5103
3	Cost Per Diem Inflated	30.5632	86.3652	39.4470			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.5632	86.3652	39.4470	20.6900	0.3357	177.4011
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		45.0154			
7	Provider Target Rate	37.1319		45.6724			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.5632	86.3652	39.4470	13.6500	0.3357	170.3611
12/13	Medicaid Adjustment Rate		2.5054	1.1443			
14	Prospective Per Diem 11	30.5632	88.8706	40.5913	13.6500	0.3357	174.0108
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 281891-00 - 2010/01

187.01

Pasadena Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,651,354 FRVS Base Asset: 842,445 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,896,724.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,321,083	3.3847
	< 60% of Base:	False	20% ROE(2):	330,271	0.3200
	Interest Rate:	11.7683 %	Insurance Cost(3):	96,489	2.5962
	Chase Rate:	6.7500 %	Taxes Cost(3):	30,489	0.8204
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	47,186	0.0000
Yearly Payment:	140,095	Total FRVS PD:		7.1213	

(1) 80% Capital (\$1,321,083) amortized at 8.7500% for 20 years Principal & Interest of \$140,095 divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$3.3847

(2) 20% ROE (\$330,271) times the ROE factor (0.040100) divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$0.3200

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 126	Effective PBS Limitation	3,591,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.5632	30.5632	0.2717	30.2915
Direct Care	88.8706	88.8706	0.7901	88.0805
Indirect Care	40.5913	40.5913	0.3609	40.2304
Property	13.6500	7.1213	0.0633	7.0580
ROE	0.3357	0.3145	0.0028	0.3117
ROE Adjustment	-0.3145	-0.3145	-0.0028	-0.3117
Quality Assess-Medicaid Share				\$14.2050
Supplemental Rate Add-on				\$7.1400
Totals	173.6963	167.1464	1.4860	187.0054

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 281913-00 - 2010/01

179.50

Community Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2202 West Oak Avenue Plant City FL 33563 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1976 Acquired Date: 7/1/1976 Entered Medicaid 8/1/1976 Med # Active Date: 10/15/2004 Previous Med # 211796	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,822 Medicare: 5,991 Medicaid: 32,369	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.39706% Occupancy: 95.48402% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.11715% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	994,828	2,459,851	1,203,825	367,064	280,037	5,305,605
1a	Audit Adjustments						
2	Cost Per Diem	30.7340	75.9940	37.1907	11.3400	8.6514	163.9101
3	Cost Per Diem Inflated	30.8860	78.2903	37.3746			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	30.8860	78.2903	37.3746	11.3400	8.6514	166.5423
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5978		44.2413			
7	Provider Target Rate	37.1319		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	30.8860	78.2903	37.3746	11.3400	8.6514	166.5423
12/13	Medicaid Adjustment Rate		2.4130	1.1519			
14	Prospective Per Diem 11	30.8860	80.7033	38.5265	11.3400	8.6514	170.1072
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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179.50

Community Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1976/07 Indexed Asset Value 3,093,665 FRVS Base Asset: 1,653,368 Occup Adj Factor: 0.9000 ROE Factor 0.031670	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,432,920.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,474,932	6.6579
	< 60% of Base:	False	20% ROE(2):	618,733	0.4971
	Interest Rate:	11.7683 %	Insurance Cost(3):	99,415	2.3771
	Chase Rate:	6.7500 %	Taxes Cost(3):	21,956	0.5250
	Amortization Rate:	8.7500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	17,516	0.0000
Yearly Payment:	262,455	Total FRVS PD:	10.0571		

(1) 80% Capital (\$2,474,932) amortized at 8.7500% for 20 years Principal & Interest of \$262,455 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6579

(2) 20% ROE (\$618,733) times the ROE factor (0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4971

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	30.8860	30.8860	0.2746	30.6114
Direct Care	80.7033	80.7033	0.7175	79.9858
Indirect Care	38.5265	38.5265	0.3425	38.1840
Property	11.3400	10.0571	0.0894	9.9677
ROE	8.6514	7.4185	0.0660	7.3525
ROE Adjustment	-7.4185	-7.4185	-0.0660	-7.3525
Quality Assess-Medicaid Share				\$13.6138
Supplemental Rate Add-on				\$7.1400
Totals	162.6887	160.1729	1.4240	179.5027

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282359-00 - 2010/01

222.60

West Gables Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2525 SW 75th Avenue Miami FL 33155 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/6/1988 Acquired Date: 10/6/1988 Entered Medicaid 10/6/1988 Med # Active Date: 10/1/2001 Previous Med # 211095	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,062 Medicare: 22,105 Medicaid: 14,622	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.43280% Occupancy: 88.93898% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.02071% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	833,055	1,222,654	1,145,858	292,440	0	3,494,007
1a	Audit Adjustments						
2	Cost Per Diem	56.9727	83.6174	78.3653	20.0000		238.9554
3	Cost Per Diem Inflated	55.3022	87.7703	76.0676			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.3022	87.7703	76.0676	20.0000		239.1401
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.5880		67.6022			
7	Provider Target Rate	56.3993		68.5888			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	87.7703	55.7263	13.6500		206.3354
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	87.7703	55.7263	13.6500		206.3354
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 282359-00 - 2010/01
222.60

West Gables Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/6/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 5,722,438 FRVS Base Asset: 5,339,160 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	5,566,419.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	4,577,950
	Interest Rate:	9.1700 %	20% ROE(2):	1,144,488
	Chase Rate:	10.0000 %	Insurance Cost(3):	56,027
	Amortization Rate:	9.1700 %	Taxes Cost(3):	100,334
	Interest Only:	False	Home Office(3):	62
Yearly Payment:	500,290	Replacement(3&4):	7,000	
		Total FRVS PD:	17.7512	

(1) 80% Capital (\$4,577,950) amortized at 9.1700% for 20 years Principal & Interest of \$500,290 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.6913

(2) 20% ROE (\$1,144,488) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0554

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,339,160

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	49.1888	49.1888	0.4373	48.7515	
Direct Care	87.7703	87.7703	0.7803	86.9900	
Indirect Care	55.7263	55.7263	0.4954	55.2309	
Property	13.6500	17.7512	0.1578	17.5934	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$6.8979	
Supplemental Rate Add-on				\$7.1400	
Totals	206.3354	210.4366	1.8708	222.6037	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 282464-00 - 2010/01

202.49

Ridgecrest Nursing & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1200 North Stone Street Deland FL 32720 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1982 Acquired Date: 5/1/1982 Entered Medicaid 5/1/1982 Med # Active Date: 11/3/2004 Previous Med # 212075	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 160 Maximum: 58,560 Max Annualized: 58,400 Total Patient: 55,256 Medicare: 10,594 Medicaid: 33,938	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 61.41957% Occupancy: 94.35793% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.72415% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188	
		Semester Index: 1.77482092	
		Cost: 0.97067927	
		Target: 1.01021645	
		DC FY Index: 1.72150000	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.04966599	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,471,164	2,613,677	1,549,995	1,043,254	83,810	6,761,900
1a	Audit Adjustments						
2	Cost Per Diem	43.3486	77.0133	45.6714	30.7400	2.4695	199.2428
3	Cost Per Diem Inflated	42.0776	80.8382	44.3323			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.0776	80.8382	44.3323	30.7400	2.4695	200.4576
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.9559		66.2347			
7	Provider Target Rate	56.7726		67.2014			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.0776	80.8382	44.3323	13.6500	2.4695	183.3676
12/13	Medicaid Adjustment Rate		1.0385	0.5695			
14	Prospective Per Diem 11	42.0776	81.8767	44.9018	13.6500	2.4695	184.9756
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 282464-00 - 2010/01

202.49

Ridgecrest Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/3/2004 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 6,726,770 FRVS Base Asset: 2,815,680 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,900,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,381,416	10.0259
	< 60% of Base:	False	20% ROE(2):	1,345,354	0.9304
	Interest Rate:	7.6700 %	Insurance Cost(3):	97,257	1.7601
	Chase Rate:	4.7500 %	Taxes Cost(3):	111,189	2.0123
	Amortization Rate:	7.6700 %	Home Office(3):	30,656	0.5548
	Interest Only:	False	Replacement(3&4):	53,256	0.0000
Yearly Payment:	526,961	Total FRVS PD:	15.2835		

(1) 80% Capital (\$5,381,416) amortized at 7.6700% for 20 years Principal & Interest of \$526,961 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$10.0259

(2) 20% ROE (\$1,345,354) times the ROE factor (0.036350) divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$0.9304

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	134	Effective PBS Limitation	3,819,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.0776	42.0776	0.3741	41.7035
Direct Care	81.8767	81.8767	0.7279	81.1488
Indirect Care	44.9018	44.9018	0.3992	44.5026
Property	13.6500	15.2835	0.1359	15.1476
ROE	2.4695	2.2706	0.0202	2.2504
ROE Adjustment	-2.2706	-2.2706	-0.0202	-2.2504
Quality Assess-Medicaid Share				\$12.8435
Supplemental Rate Add-on				\$7.1400
Totals	182.7050	184.1396	1.6371	202.4860

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282529-00 - 2010/01

229.73

Coral Reef Nursing and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9869 S.W. 152nd Street Miami FL 33157 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/7/1995 Acquired Date: 3/1/1996 Entered Medicaid 3/1/1996 Med # Active Date: 1/12/2004 Previous Med # 213021	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,933 Medicare: 7,260 Medicaid: 25,518	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.43680% Occupancy: 97.75273% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.92364% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,289,169	2,495,168	1,286,822	511,891	0	5,583,050
1a	Audit Adjustments						
2	Cost Per Diem	50.5200	97.7807	50.4280	20.0600		218.7887
3	Cost Per Diem Inflated	49.0387	102.6371	48.9494			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.0387	102.6371	48.9494	20.0600		220.6852
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.1733		55.0040			
7	Provider Target Rate	48.8764		55.8068			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.8764	97.1828	48.9494	13.6500		208.6586
12/13	Medicaid Adjustment Rate		1.0317	0.5197			
14	Prospective Per Diem 11	48.8764	98.2145	49.4691	13.6500		210.2100
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 282529-00 - 2010/01
229.73

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

Coral Reef Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,100,000.00		Total Amount	Per Diem
RS to Start Calcs:	1996/01	Type:	Variable [3]	80% Capital(1):	4,334,231	9.4526
Indexed Asset Value	5,417,789	< 60% of Base:	False	20% ROE(2):	1,083,558	0.9992
FRVS Base Asset:	4,188,480	Interest Rate:	8.5600 %	Insurance Cost(3):	77,449	1.8040
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	105,057	2.4470
ROE Factor	0.036350	Amortization Rate:	6.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	69,179	0.0000
		Yearly Payment:	372,621	Total FRVS PD:		14.7028

(1) 80% Capital (\$4,334,231) amortized at 6.0000% for 20 years Principal & Interest of \$372,621 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4526

(2) 20% ROE (\$1,083,558) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9992

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,904
Comparison Date: 1/1/1995	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,188,480

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.8764	48.8764	0.4345	48.4419
Direct Care	98.2145	98.2145	0.8732	97.3413
Indirect Care	49.4691	49.4691	0.4398	49.0293
Property	13.6500	14.7028	0.1307	14.5721
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2030
Supplemental Rate Add-on				\$7.1400
Totals	210.2100	211.2628	1.8782	229.7276

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282537-00 - 2010/01

231.35

Palm Terrace of St. Petersburg

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
521 69th Avenue, North St. Petersburg Fl 33702 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 4/27/1995 Acquired Date: 4/27/1995 Entered Medicaid 6/1/1997 Med # Active Date: 10/29/2004 Previous Med # 227862	01/01/2007-06/30/2008 Days In CR 547 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 96 Maximum: 52,512 Max Annualized: 35,040 Total Patient: 46,506 Medicare: 4,999 Medicaid: 36,122	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.67170% Occupancy: 88.56261% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.55514% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.69917466 Semester Index: 1.77482092 Cost: 1.04451941 Target: 1.01021645 DC FY Index: 1.67950000 DC Sem Index: 1.80700000 DC Inflation: 1.07591545 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,352,489	3,499,669	1,986,533	1,544,938	0	8,383,629
1a	Audit Adjustments						
2	Cost Per Diem	37.4423	96.8847	54.9951	42.7700		232.0921
3	Cost Per Diem Inflated	39.1092	104.2397	57.4434			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1092	104.2397	57.4434	42.7700		243.5623
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.2042		54.2756			
7	Provider Target Rate	44.8494		55.0677			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1092	97.2745	55.0677	13.6500		205.1014
12/13	Medicaid Adjustment Rate		3.0282	1.7143			
14	Prospective Per Diem 11	39.1092	100.3027	56.7820	13.6500		209.8439
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282537-00 - 2010/01

231.35

Palm Terrace of St. Petersburg

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 4,009,071 FRVS Base Asset: 4,009,071 Occup Adj Factor: 0.9000 ROE Factor 0.043260	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 3,800,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 3,207,257	9.2796			
	< 60% of Base: False		20% ROE(2): 801,814	1.0999			
	Interest Rate: 7.1000 %		Insurance Cost(3): 163,130	3.5077			
	Chase Rate: 4.7500 %		Taxes Cost(3): 72,868	1.5669			
	Amortization Rate: 6.7500 %		Home Office(3): 12,442	0.2675			
Interest Only: False		Replacement(3&4): 23,281	0.0000				
Yearly Payment: 292,642		Total FRVS PD:	15.7216				

(1) 80% Capital (\$3,207,257) amortized at 6.7500% for 20 years Principal & Interest of \$292,642 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$9.2796

(2) 20% ROE (\$801,814) times the ROE factor (0.043260) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$1.0999

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 34,361
Comparison Date: 7/1/1994	Current RS PBS: 48,357
Comparison Bed 96	Effective PBS Limitation 3,298,656

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1092	39.1092	0.3477	38.7615
Direct Care	100.3027	100.3027	0.8917	99.4110
Indirect Care	56.7820	56.7820	0.5048	56.2772
Property	13.6500	15.7216	0.1398	15.5818
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1820
Supplemental Rate Add-on				\$7.1400
Totals	209.8439	211.9155	1.8840	231.3535

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282553-00 - 2010/01

194.63

The Terrace at Daytona Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1704 Huntington Village Circl Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/29/1998 Acquired Date: 6/29/1998 Entered Medicaid 6/29/1998 Med # Active Date: 3/1/2004 Previous Med # 213764	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 21,699 Medicare: 2,095 Medicaid: 12,087	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.70303% Occupancy: 98.81148% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 122.23334% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	504,049	907,106	428,788	404,794	0	2,244,737
1a	Audit Adjustments						
2	Cost Per Diem	41.7017	75.0481	35.4751	33.4900		185.7149
3	Cost Per Diem Inflated	42.1257	79.8426	35.8358			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.1257	79.8426	35.8358	33.4900		191.2941
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2422		46.4097			
7	Provider Target Rate	42.8587		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.1257	79.8426	35.8358	13.6500		171.4541
12/13	Medicaid Adjustment Rate		0.5123	0.2299			
14	Prospective Per Diem 11	42.1257	80.3549	36.0657	13.6500		172.1963
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282553-00 - 2010/01
194.63

The Terrace at Daytona Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/29/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 2,590,069 FRVS Base Asset: 2,246,700 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,498,560.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,072,055	8.6779
	< 60% of Base:	False	20% ROE(2):	518,014	1.0539
	Interest Rate:	5.5000 %	Insurance Cost(3):	49,433	2.2781
	Chase Rate:	4.0000 %	Taxes Cost(3):	82,828	3.8171
	Amortization Rate:	5.5000 %	Home Office(3):	6,875	0.3168
	Interest Only:	False	Replacement(3&4):	6,861	0.0000
Yearly Payment:	171,041	Total FRVS PD:	16.1438		

(1) 80% Capital (\$2,072,055) amortized at 5.5000% for 20 years Principal & Interest of \$171,041 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.6779

(2) 20% ROE (\$518,014) times the ROE factor (0.040100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.0539

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,246,700

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	42.1257	42.1257	0.3745	41.7512	
Direct Care	80.3549	80.3549	0.7144	79.6405	
Indirect Care	36.0657	36.0657	0.3206	35.7451	
Property	13.6500	16.1438	0.1435	16.0003	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$14.3559	
Supplemental Rate Add-on				\$7.1400	
Totals	172.1963	174.6901	1.5530	194.6330	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 282618-00 - 2010/01

219.81

Palm Terrace of Clewiston

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
301 South Gloria Street Clewiston FL 33440 County: Hendry [26] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1980 Acquired Date: 12/1/1980 Entered Medicaid 2/1/1981 Med # Active Date: 10/29/2004 Previous Med # 221601	04/01/2007-06/30/2008 Days In CR 457 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 155 Maximum: 70,835 Max Annualized: 56,575 Total Patient: 56,854 Medicare: 7,554 Medicaid: 43,198	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 75.98058% Occupancy: 80.26258% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 99.28770% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.72696513	
		Semester Index: 1.77482092	
		Cost: 1.02771092	
		Target: 1.01021645	
		DC FY Index: 1.68948517	
		DC Sem Index: 1.80700000	
		DC Inflation: 1.06955659	
		PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,456,172	3,691,412	2,390,926	1,973,285	0	9,511,795
1a	Audit Adjustments						
2	Cost Per Diem	33.7092	85.4533	55.3481	45.6800		220.1906
3	Cost Per Diem Inflated	34.6433	91.3971	56.8818			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.6433	91.3971	56.8818	45.6800		228.6022
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.3954		61.9689			
7	Provider Target Rate	52.1455		62.8733			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.6433	91.3971	55.7263	13.6500		195.4167
12/13	Medicaid Adjustment Rate		2.6714	1.6288			
14	Prospective Per Diem 11	34.6433	94.0685	57.3551	13.6500		199.7169
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 282618-00 - 2010/01
219.81

Palm Terrace of Clewiston

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1990 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 5,003,887 FRVS Base Asset: 1,564,246 Occup Adj Factor: 0.9000 ROE Factor 0.042420	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,750,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,003,110	9.9443
	< 60% of Base:	False	20% ROE(2):	1,000,777	0.8338
	Interest Rate:	11.3200 %	Insurance Cost(3):	155,357	2.7326
	Chase Rate:	8.5000 %	Taxes Cost(3):	48,346	0.8504
	Amortization Rate:	11.3200 %	Home Office(3):	14,095	0.2479
	Interest Only:	False	Replacement(3&4):	10,882	0.0000
Yearly Payment:	506,339	Total FRVS PD:	14.6090		

(1) 80% Capital (\$4,003,110) amortized at 11.3200% for 20 years Principal & Interest of \$506,339 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.9443

(2) 20% ROE (\$1,000,777) times the ROE factor (0.042420) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.8338

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	34.6433	34.6433	0.3080	34.3353	
Direct Care	94.0685	94.0685	0.8363	93.2322	
Indirect Care	57.3551	57.3551	0.5099	56.8452	
Property	13.6500	14.6090	0.1299	14.4791	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.7787	
Supplemental Rate Add-on				\$7.1400	
Totals	199.7169	200.6759	1.7841	219.8105	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 282626-00 - 2010/01

213.03

Palm Terrace of Lakeland

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1919 Lakeland Hills Blvd Lakeland FL 33805 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1975 Acquired Date: 7/1/1975 Entered Medicaid 9/1/1976 Med # Active Date: 10/29/2004 Previous Med # 227854	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 185 Maximum: 67,525 Max Annualized: 67,525 Total Patient: 61,021 Medicare: 9,524 Medicaid: 36,476	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.77614% Occupancy: 90.36801% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.78848% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,679,946	3,409,525	1,682,838	772,562	0	7,544,871
1a	Audit Adjustments						
2	Cost Per Diem	46.0562	93.4731	46.1355	21.1800		206.8448
3	Cost Per Diem Inflated	46.2840	96.2975	46.3637			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.2840	96.2975	46.3637	21.1800		210.1252
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.5440		44.2413			
7	Provider Target Rate	38.0920		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.0920	95.9170	44.8870	13.6500		192.5460
12/13	Medicaid Adjustment Rate		1.0549	0.4937			
14	Prospective Per Diem 11	38.0920	96.9719	45.3807	13.6500		194.0946
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 282626-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

213.03

Palm Terrace of Lakeland

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1985	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	9,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1975/07	Type:	Variable [3]	80% Capital(1):	5,409,501	8.1218
Indexed Asset Value	6,761,876	< 60% of Base:	False	20% ROE(2):	1,352,375	0.7048
FRVS Base Asset:	2,338,389	Interest Rate:	7.1000 %	Insurance Cost(3):	175,868	2.8821
Occup Adj Factor:	0.9000	Chase Rate:	4.7500 %	Taxes Cost(3):	107,561	1.7627
ROE Factor	0.031670	Amortization Rate:	6.7500 %	Home Office(3):	17,905	0.2934
		Interest Only:	False	Replacement(3&4):	24,179	0.0000
		Yearly Payment:	493,583	Total FRVS PD:		13.7648

(1) 80% Capital (\$5,409,501) amortized at 6.7500% for 20 years Principal & Interest of \$493,583 divided by annual available days (67,525) divided by Occup. Adj. (0.9000) = \$8.1218

(2) 20% ROE (\$1,352,375) times the ROE factor (0.031670) divided by annual available days (67,525) divided by Occup. Adj. (0.9000) = \$0.7048

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.0920	38.0920	0.3387	37.7533
Direct Care	96.9719	96.9719	0.8621	96.1098
Indirect Care	45.3807	45.3807	0.4035	44.9772
Property	13.6500	13.7648	0.1224	13.6424
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4099
Supplemental Rate Add-on				\$7.1400
Totals	194.0946	194.2094	1.7267	213.0326

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 283134-00 - 2010/01

187.98

Catalina Health Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
820 North Clyde Morris Blvd. Daytona Beach FL 32117 County: Volusia [64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/5/1987 Acquired Date: 2/5/1987 Entered Medicaid 2/6/1987 Med # Active Date: 1/1/2005 Previous Med # 213535	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 21,720 Max Annualized: 43,800 Total Patient: 20,428 Medicare: 2,700 Medicaid: 15,626	Superior: 0 Standard: 145 Conditional: 36 Total: 181
	Medicaid Utilization 76.49305% Occupancy: 94.05156% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.34517% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	503,041	1,225,316	669,219	308,457	0	2,706,033
1a	Audit Adjustments						
2	Cost Per Diem	32.1926	78.4152	42.8273	19.7400		173.1751
3	Cost Per Diem Inflated	32.6865	80.3267	43.4844			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.6865	80.3267	43.4844	19.7400		176.2376
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	40.0845		44.6019			
7	Provider Target Rate	40.6695		45.2529			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.6865	80.3267	43.4844	13.6500		170.1476
12/13	Medicaid Adjustment Rate		1.9179	1.0383			
14	Prospective Per Diem 11	32.6865	82.2446	44.5227	13.6500		173.1038
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 283134-00 - 2010/01

187.98

Catalina Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/19/2004 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 5,214,099 FRVS Base Asset: 2,020,491 Occup Adj Factor: 0.9000 ROE Factor 0.027290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,171,279	5.4821
	< 60% of Base:	True	20% ROE(2):	1,042,820	0.7219
	Interest Rate:	5.2500 %	Insurance Cost(3):	15,762	0.7716
	Chase Rate:	5.2500 %	Taxes Cost(3):	35,743	1.7497
	Amortization Rate:	5.2500 %	Home Office(3):	7,625	0.3733
	Interest Only:	True	Replacement(3&4):	44,161	0.0000
Yearly Payment:	216,104	Total FRVS PD:	9.0986		

(1) 80% Capital (\$4,171,279) amortized at 5.2500% for 20 years Interest of \$216,104 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.4821

(2) 20% ROE (\$1,042,820) times the ROE factor (0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7219

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 84	Effective PBS Limitation	2,409,288

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.6865	32.6865	0.2906	32.3959
Direct Care	82.2446	82.2446	0.7312	81.5134
Indirect Care	44.5227	44.5227	0.3958	44.1269
Property	13.6500	9.0986	0.0809	9.0177
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7898
Supplemental Rate Add-on				\$7.1400
Totals	173.1038	168.5524	1.4985	187.9837

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 283142-00 - 2010/01

208.92

Arbor Village Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
490 South Old Wire Road Wildwood FL 34785 County: Sumter[60] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1982 Acquired Date: 5/1/1982 Entered Medicaid 5/1/1982 Med # Active Date: 12/30/2004 Previous Med # 256111	08/01/2005-07/31/2006 Days In CR 365 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 210 Maximum: 76,650 Max Annualized: 76,650 Total Patient: 71,905 Medicare: 18,862 Medicaid: 43,540	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.55212% Occupancy: 93.80952% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.04575% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.60416480 Semester Index: 1.77482092 Cost: 1.10638316 Target: 1.01021645 DC FY Index: 1.59515580 DC Sem Index: 1.80700000 DC Inflation: 1.13280471 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,322,653	3,786,896	1,909,870	1,191,690	0	8,211,109
1a	Audit Adjustments						
2	Cost Per Diem	30.3779	86.9751	43.8647	27.3700		188.5877
3	Cost Per Diem Inflated	33.6096	98.5258	48.5312			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.6096	98.5258	48.5312	27.3700		208.0366
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		48.8735			
7	Provider Target Rate	35.2002		49.5868			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.6096	94.6512	48.5312	13.6500		190.4420
12/13	Medicaid Adjustment Rate		1.1236	0.5761			
14	Prospective Per Diem 11	33.6096	95.7748	49.1073	13.6500		192.1417
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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208.92

Arbor Village Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1982/01 Indexed Asset Value 8,275,582 FRVS Base Asset: 2,419,633 Occup Adj Factor: 0.9000 ROE Factor 0.046980	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	6,300,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	6,620,466
	Interest Rate:	9.0000 %	20% ROE(2):	1,655,116
	Chase Rate:	5.2500 %	Insurance Cost(3):	67,826
	Amortization Rate:	8.2500 %	Taxes Cost(3):	47,871
	Interest Only:	False	Home Office(3):	52,233
Yearly Payment:	676,929	Replacement(3&4):	24,915	
		Total FRVS PD:	13.2754	

(1) 80% Capital (\$6,620,466) amortized at 8.2500% for 20 years Principal & Interest of \$676,929 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$9.8127

(2) 20% ROE (\$1,655,116) times the ROE factor (0.046980) divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$1.1272

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,130,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.6096	33.6096	0.2988	33.3108
Direct Care	95.7748	95.7748	0.8515	94.9233
Indirect Care	49.1073	49.1073	0.4366	48.6707
Property	13.6500	13.2754	0.1180	13.1574
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7218
Supplemental Rate Add-on				\$7.1400
Totals	192.1417	191.7671	1.7049	208.9240

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 283193-00 - 2010/01

206.05

Life Care Center of Jacksonville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4813 Lenoir Avenue Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/18/2004 Acquired Date: 11/18/2004 Entered Medicaid 1/4/2005 Med # Active Date: 1/4/2005 Previous Med #	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,820 Medicare: 22,711 Medicaid: 6,705	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 16.42577% Occupancy: 92.94171% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.97223% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	224,527	615,167	323,164	289,656	0	1,452,514
1a	Audit Adjustments						
2	Cost Per Diem	33.4865	91.7475	48.1975	43.2000		216.6315
3	Cost Per Diem Inflated	34.1364	97.8387	49.1329			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.1364	97.8387	49.1329	43.2000		224.3080
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	66.4139		68.0710			
7	Provider Target Rate	67.3832		69.0645			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.1364	94.6512	49.1329	13.6500		191.5705
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	34.1364	94.6512	49.1329	13.6500		191.5705
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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206.05

Life Care Center of Jacksonville

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/4/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	10,330,000.00		Total Amount	Per Diem
RS to Start Calcs:	2004/07	Type:	Variable [3]	80% Capital(1):	4,358,349	8.9402
Indexed Asset Value	5,447,936	< 60% of Base:	False	20% ROE(2):	1,089,587	1.1344
FRVS Base Asset:	0	Interest Rate:	5.5000 %	Insurance Cost(3):	23,450	0.5745
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	159,306	3.9026
ROE Factor	0.041040	Amortization Rate:	5.2500 %	Home Office(3):	45,245	1.1084
		Interest Only:	False	Replacement(3&4):	6,410	0.0000
		Yearly Payment:	352,422	Total FRVS PD:		15.6601

(1) 80% Capital (\$4,358,349) amortized at 5.2500% for 20 years Principal & Interest of \$352,422 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9402

(2) 20% ROE (\$1,089,587) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1344

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	43,509
Comparison Date: 1/1/2004	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,221,080

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.1364	34.1364	0.3035	33.8329
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	49.1329	49.1329	0.4368	48.6961
Property	13.6500	15.6601	0.1392	15.5209
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.0493
Supplemental Rate Add-on				\$7.1400
Totals	191.5705	193.5806	1.7210	206.0489

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 284289-00 - 2010/01

169.84

Life Care Center of Orange Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2145 Kingsley Avenue Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/19/1996 Acquired Date: 9/19/1996 Entered Medicaid 9/19/1996 Med # Active Date: 1/19/2005 Previous Med # 212628	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 61,798 Medicare: 21,145 Medicaid: 29,454	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.66174% Occupancy: 94.06088% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.35668% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	939,757	2,107,963	1,011,117	541,954	0	4,600,791
1a	Audit Adjustments						
2	Cost Per Diem	31.9059	71.5680	34.3287	18.4000		156.2026
3	Cost Per Diem Inflated	32.1739	73.5910	34.6170			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.1739	73.5910	34.6170	18.4000		158.7819
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.4912		42.4739			
7	Provider Target Rate	42.0968		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.1739	73.5910	34.6170	13.6500		154.0319
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	32.1739	73.5910	34.6170	13.6500		154.0319
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 284289-00 - 2010/01

169.84

Life Care Center of Orange Park

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 9/19/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 8,092,277 FRVS Base Asset: 6,488,460 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	10,356,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	6,473,822	9.2241
	< 60% of Base:	False	20% ROE(2):	1,618,455	0.8526
	Interest Rate:	5.7500 %	Insurance Cost(3):	26,298	0.4255
	Chase Rate:	4.5000 %	Taxes Cost(3):	121,545	1.9668
	Amortization Rate:	5.7500 %	Home Office(3):	47,040	0.7612
	Interest Only:	False	Replacement(3&4):	75,952	0.0000
Yearly Payment:	545,420	Total FRVS PD:	13.2302		

(1) 80% Capital (\$6,473,822) amortized at 5.7500% for 20 years Principal & Interest of \$545,420 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.2241

(2) 20% ROE (\$1,618,455) times the ROE factor (0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8526

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	6,488,460

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.1739	32.1739	0.2860	31.8879
Direct Care	73.5910	73.5910	0.6543	72.9367
Indirect Care	34.6170	34.6170	0.3078	34.3092
Property	13.6500	13.2302	0.1176	13.1126
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.4530
Supplemental Rate Add-on				\$7.1400
Totals	154.0319	153.6121	1.3657	169.8394

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 284785-00 - 2010/01

184.41

The Terrace at Flemming Island

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1125 Fleming Plantation Road Orange Park FL 32003 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/19/2005 Acquired Date: 1/19/2005 Entered Medicaid 3/11/2005 Med # Active Date: 3/11/2005 Previous Med #	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 108 Maximum: 39,528 Max Annualized: 39,420 Total Patient: 38,901 Medicare: 6,547 Medicaid: 26,138	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.19107% Occupancy: 98.41378% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 121.74138% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	991,804	1,847,920	918,794	796,163	0	4,554,681
1a	Audit Adjustments						
2	Cost Per Diem	37.9449	70.6986	35.1517	30.4600		174.2552
3	Cost Per Diem Inflated	38.3307	75.2152	35.5091			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.3307	75.2152	35.5091	30.4600		179.5150
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	75.2152	35.5091	13.6500		159.5745
12/13	Medicaid Adjustment Rate		1.4547	0.6867			
14	Prospective Per Diem 11	35.2002	76.6699	36.1958	13.6500		161.7159
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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184.41

The Terrace at Flemming Island

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/11/2005 Year of Phase-In/ Full: RS to Start Calcs: 2005/01 Indexed Asset Value 4,864,089 FRVS Base Asset: 4,738,392 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,687,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,891,271	10.4027
	< 60% of Base:	False	20% ROE(2):	972,818	1.0996
	Interest Rate:	8.1900 %	Insurance Cost(3):	83,170	2.1380
	Chase Rate:	5.2500 %	Taxes Cost(3):	137,541	3.5357
	Amortization Rate:	7.2500 %	Home Office(3):	10,983	0.2823
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	369,068	Total FRVS PD:	17.4583		

(1) 80% Capital (\$3,891,271) amortized at 7.2500% for 20 years Principal & Interest of \$369,068 divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$10.4027

(2) 20% ROE (\$972,818) times the ROE factor (0.040100) divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$1.0996

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	43,874
Comparison Date: 7/1/2004	Current RS PBS:	48,357
Comparison Bed 108	Effective PBS Limitation	4,738,392

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	76.6699	76.6699	0.6816	75.9883
Indirect Care	36.1958	36.1958	0.3218	35.8740
Property	13.6500	17.4583	0.1552	17.3031
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2157
Supplemental Rate Add-on				\$7.1400
Totals	161.7159	165.5242	1.4715	184.4084

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 284793-00 - 2010/01 199.29

Brighton Gardens of Tampa

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
14624 North Dale Mabry High Tampa FL 33618 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 9/1/1999 Acquired Date: 9/1/1999 Entered Medicaid 11/23/1999 Med # Active Date: 10/1/2003 Previous Med # 219819	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 45 Maximum: 16,470 Max Annualized: 16,425 Total Patient: 16,038 Medicare: 5,525 Medicaid: 3,861	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 24.07407% Occupancy: 97.37705% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.45891% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	193,216	346,314	166,358	52,432	0	758,320
1a	Audit Adjustments						
2	Cost Per Diem	50.0430	89.6954	43.0868	13.5799		196.4051
3	Cost Per Diem Inflated	48.5757	94.1502	41.8235			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.5757	94.1502	41.8235	13.5799		198.1293
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.6419		50.6391			
7	Provider Target Rate	58.4832		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.5757	94.1502	41.8235	13.5799		198.1293
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	48.5757	94.1502	41.8235	13.5799		198.1293
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
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199.29

Brighton Gardens of Tampa

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/23/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/07 Indexed Asset Value 1,871,621 FRVS Base Asset: 1,748,070 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	700,473.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,497,297	3.9901
	< 60% of Base:	True	20% ROE(2):	374,324	0.9205
	Interest Rate:	5.1300 %	Insurance Cost(3):	19,980	1.2458
	Chase Rate:	4.0000 %	Taxes Cost(3):	50,810	3.1681
	Amortization Rate:	4.0000 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	58,984	Total FRVS PD:	9.3245		

- (1) 80% Capital (\$1,497,297) amortized at 4.0000% for 20 years Interest of \$58,984 divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$3.9901
- (2) 20% ROE (\$374,324) times the ROE factor (0.036350) divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$0.9205
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 45	Effective PBS Limitation	1,748,070

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.5757	48.5757	0.4319	48.1438
Direct Care	94.1502	94.1502	0.8370	93.3132
Indirect Care	41.8235	41.8235	0.3718	41.4517
Property	13.5799	9.3245	0.0829	9.2416
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	198.1293	193.8739	1.7236	199.2903

***Medicaid Trend Adjustment :**



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243.49

Aventura Plaza Rehabilitation & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1800 NE 168TH Street N. Miami Beach FL 33162 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1978 Acquired Date: 7/1/1978 Entered Medicaid 7/1/1978 Med # Active Date: 1/1/2002 Previous Med # 205095	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 86 Maximum: 31,390 Max Annualized: 31,390 Total Patient: 26,071 Medicare: 5,974 Medicaid: 17,824	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.36715% Occupancy: 83.05511% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.74216% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75401007 Semester Index: 1.77482092 Cost: 1.01186473 Target: 1.01021645 DC FY Index: 1.76066035 DC Sem Index: 1.80700000 DC Inflation: 1.02631947 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,215,716	1,609,322	1,281,753	311,207	0	4,417,998
1a	Audit Adjustments						
2	Cost Per Diem	68.2067	90.2896	71.9116	17.4600		247.8679
3	Cost Per Diem Inflated	69.0160	92.6660	72.7648			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	69.0160	92.6660	72.7648	17.4600		251.9068
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	67.6479		61.5386			
7	Provider Target Rate	68.6352		62.4368			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	92.6660	62.4368	13.6500		224.9329
12/13	Medicaid Adjustment Rate		1.9148	1.2901			
14	Prospective Per Diem 11	56.1801	94.5808	63.7269	13.6500		228.1378
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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243.49

Aventura Plaza Rehabilitation & Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1978/07 Indexed Asset Value 2,817,105 FRVS Base Asset: 590,346 Occup Adj Factor: 0.9000 ROE Factor 0.030630	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	2,253,684	9.9181
	< 60% of Base:	True	20% ROE(2):	563,421	0.6109
	Interest Rate:	12.5000 %	Insurance Cost(3):	15,955	0.6120
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	12,531	0.4806
	Interest Only:	True	Replacement(3&4):	39,807	0.0000
Yearly Payment:	280,195	Total FRVS PD:	11.6216		

(1) 80% Capital (\$2,253,684) amortized at 12.5000% for 20 years Interest of \$280,195 divided by annual available days (31,390) divided by Occup. Adj. (0.9000) = \$9.9181

(2) 20% ROE (\$563,421) times the ROE factor (0.030630) divided by annual available days (31,390) divided by Occup. Adj. (0.9000) = \$0.6109

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 50	Effective PBS Limitation	1,425,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	94.5808	94.5808	0.8409	93.7399
Indirect Care	63.7269	63.7269	0.5666	63.1603
Property	13.6500	11.6216	0.1033	11.5183
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2489
Supplemental Rate Add-on				\$7.1400
Totals	228.1378	226.1094	2.0103	243.4880

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 307998-00 - 2010/01

213.24

Cypress Village

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4600 Middleton Park, Circle E Jacksonville FL 32224 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/30/1991 Acquired Date: 8/30/1991 Entered Medicaid 10/14/1991 Med # Active Date: 4/6/2005 Previous Med # 203939	01/01/2007-12/31/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 36,936 Medicare: 8,393 Medicaid: 20,906	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.60061% Occupancy: 84.32876% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.31771% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.67219890 Semester Index: 1.77482092 Cost: 1.06136951 Target: 1.01021645 DC FY Index: 1.66450000 DC Sem Index: 1.80700000 DC Inflation: 1.08561129 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	868,150	1,802,908	1,203,470	306,691	0	4,181,219
1a	Audit Adjustments						
2	Cost Per Diem	41.5264	86.2388	57.5658	14.6700		200.0010
3	Cost Per Diem Inflated	44.0749	93.6218	61.0986			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.0749	93.6218	61.0986	14.6700		213.4653
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.5514		68.6187			
7	Provider Target Rate	45.2016		69.6202			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	93.6218	52.4914	13.6500		203.1103
12/13	Medicaid Adjustment Rate		0.6952	0.3898			
14	Prospective Per Diem 11	43.3471	94.3170	52.8812	13.6500		204.1953
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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213.24

Cypress Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/14/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/07 Indexed Asset Value 5,614,671 FRVS Base Asset: 1,831,800 Occup Adj Factor: 0.9000 ROE Factor 0.046560	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	8,103,119.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,491,737 10.2914
	Interest Rate:	6.6200 %	20% ROE(2):	1,122,934 1.3263
	Chase Rate:	5.7500 %	Insurance Cost(3):	10,677 0.2891
	Amortization Rate:	6.6200 %	Taxes Cost(3):	82,959 2.2460
	Interest Only:	False	Home Office(3):	120,221 3.2548
Yearly Payment:	405,687	Replacement(3&4):	202,590 0.0000	
		Total FRVS PD:	17.4076	

(1) 80% Capital (\$4,491,737) amortized at 6.6200% for 20 years Principal & Interest of \$405,687 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2914

(2) 20% ROE (\$1,122,934) times the ROE factor (0.046560) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3263

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,831,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	94.3170	94.3170	0.8385	93.4785
Indirect Care	52.8812	52.8812	0.4701	52.4111
Property	13.6500	17.4076	0.1548	17.2528
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	204.1953	207.9529	1.8488	213.2441

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 308005-00 - 2010/01

214.05

Palms of Lauderdale Lakes

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3370 NW 47th Terrace Lauderdale Lakes FL 33319 County: Broward[6] Region: South[2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1982 Acquired Date: 10/1/1982 Entered Medicaid 10/1/1982 Med # Active Date: 4/30/2005 Previous Med # 206954	01/01/2005-12/31/2005 Days In CR 365 First Used: 2005/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 31,298 Medicare: 4,778 Medicaid: 24,297	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.63116% Occupancy: 71.45662% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 88.39441% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.54571948 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.56100000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	969,048	2,250,107	1,211,596	138,250	1,267	4,570,268
1a	Audit Adjustments						
2	Cost Per Diem	39.8834	92.6084	49.8661	5.6900	0.0521	188.1001
3	Cost Per Diem Inflated	39.8834	92.6084	49.8661			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.8834	92.6084	49.8661	5.6900	0.0521	188.1000
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.8834	92.6084	49.8661	5.6900	0.0521	188.1000
12/13	Medicaid Adjustment Rate		1.6184	1.1537			
14	Prospective Per Diem 11	39.8834	94.2268	51.0198	5.6900	0.0521	190.8721
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget and will receive 65-35 patient care split.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 308005-00 - 2010/01

214.05

Palms of Lauderdale Lakes

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,400,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/07	Type:	Fixed [2]	80% Capital(1):	1,660,178	3.9182
Indexed Asset Value	2,075,222	< 60% of Base:	False	20% ROE(2):	415,044	0.4464
FRVS Base Asset:	1,323,819	Interest Rate:	10.0000 %	Insurance Cost(3):	48,000	1.5336
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	130,000	4.1536
ROE Factor	0.042400	Amortization Rate:	7.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	154,456	Total FRVS PD:		10.0518

(1) 80% Capital (\$1,660,178) amortized at 7.0000% for 20 years Principal & Interest of \$154,456 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$3.9182

(2) 20% ROE (\$415,044) times the ROE factor (0.042400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4464

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.8834	39.8834	0.3546	39.5288
Direct Care	94.2268	94.2268	0.8377	93.3891
Indirect Care	51.0198	51.0198	0.4536	50.5662
Property	5.6900	10.0518	0.0894	9.9624
ROE	0.0521	0.3400	0.0030	0.3370
ROE Adjustment	-0.0521	-0.3400	-0.0030	-0.3370
Quality Assess-Medicaid Share				\$13.4642
Supplemental Rate Add-on				\$7.1400
Totals	190.8200	195.1818	1.7353	214.0507

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 308111-00 - 2010/01

193.76

Bava Pointe Nursing and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
587 S.E. ERMINE AVE Lake City FL 32025 County: Columbia [12] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/7/1994 Acquired Date: 1/7/1994 Entered Medicaid 1/25/1994 Med # Active Date: 4/30/2005 Previous Med # 210919	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 90 Maximum: 32,850 Max Annualized: 32,850 Total Patient: 28,826 Medicare: 9,572 Medicaid: 15,611	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 54.15597% Occupancy: 87.75038% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.55037% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	557,416	1,185,048	699,988	458,651	0	2,901,103
1a	Audit Adjustments						
2	Cost Per Diem	35.7066	75.9111	44.8394	29.3800		185.8371
3	Cost Per Diem Inflated	36.2544	77.7615	45.5273			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.2544	77.7615	45.5273	29.3800		188.9232
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.6015		46.4097			
7	Provider Target Rate	46.2671		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.2544	77.7615	45.5273	13.6500		173.1932
12/13	Medicaid Adjustment Rate		0.3636	0.2129			
14	Prospective Per Diem 11	36.2544	78.1251	45.7402	13.6500		173.7697
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 308111-00 - 2010/01
193.76

Bava Pointe Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/25/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 4,153,343 FRVS Base Asset: 1,995,300 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,603,187.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,322,674	12.6452
	< 60% of Base:	False	20% ROE(2):	830,669	0.8457
	Interest Rate:	11.8267 %	Insurance Cost(3):	14,290	0.4957
	Chase Rate:	6.5841 %	Taxes Cost(3):	83,020	2.8800
	Amortization Rate:	9.5841 %	Home Office(3):	17,126	0.5941
	Interest Only:	False	Replacement(3&4):	91,655	0.0000
Yearly Payment:	373,854	Total FRVS PD:		17.4607	

(1) 80% Capital (\$3,322,674) amortized at 9.5841% for 20 years Principal & Interest of \$373,854 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$12.6452

(2) 20% ROE (\$830,669) times the ROE factor (0.030100) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.8457

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	33,255
Comparison Date: 7/1/1993	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,995,300

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.2544	36.2544	0.3223	35.9321
Direct Care	78.1251	78.1251	0.6946	77.4305
Indirect Care	45.7402	45.7402	0.4067	45.3335
Property	13.6500	17.4607	0.1552	17.3055
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.6135
Supplemental Rate Add-on				\$7.1400
Totals	173.7697	177.5804	1.5788	193.7551

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 308242-00 - 2010/01

224.59

Hebrew Home of South Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
320 Collins Ave. Miami Beach FL 33139 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/2002 Previous Med # 200492	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 38,064 Max Annualized: 37,960 Total Patient: 33,698 Medicare: 6,798 Medicaid: 25,642	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 76.09354% Occupancy: 88.52984% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.51459% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,222,320	2,273,840	1,477,744	194,879	0	5,168,783
1a	Audit Adjustments						
2	Cost Per Diem	47.6687	88.6764	57.6298	7.6000		201.5749
3	Cost Per Diem Inflated	47.7168	94.1199	57.6880			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.7168	94.1199	57.6880	7.6000		207.1247
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.9098		54.4220			
7	Provider Target Rate	44.5507		55.2163			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.5507	94.1199	55.2163	7.6000		201.4869
12/13	Medicaid Adjustment Rate		2.7629	1.6209			
14	Prospective Per Diem 11	44.5507	96.8828	56.8372	7.6000		205.8707
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 308242-00 - 2010/01

224.59

Hebrew Home of South Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,532,345 FRVS Base Asset: 1,372,286 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	525,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,025,876	7.3724
	< 60% of Base:	True	20% ROE(2):	506,469	0.5838
	Interest Rate:	5.2500 %	Insurance Cost(3):	7,283	0.2161
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	5,347	0.1587
	Interest Only:	True	Replacement(3&4):	41,044	0.0000
Yearly Payment:	251,872	Total FRVS PD:		8.3310	

(1) 80% Capital (\$2,025,876) amortized at 12.5000% for 20 years Interest of \$251,872 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$7.3724

(2) 20% ROE (\$506,469) times the ROE factor (0.039380) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.5838

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.5507	44.5507	0.3961	44.1546
Direct Care	96.8828	96.8828	0.8613	96.0215
Indirect Care	56.8372	56.8372	0.5053	56.3319
Property	7.6000	8.3310	0.0741	8.2569
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6845
Supplemental Rate Add-on				\$7.1400
Totals	205.8707	206.6017	1.8368	224.5894

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 308251-00 - 2010/01 217.30

Ponce Plaza Nursing & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
355 SW 12th Avenue Miami FL 33135 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/24/2000 Acquired Date: 2/24/2000 Entered Medicaid 4/21/2000 Med # Active Date: 1/1/2002 Previous Med # 221805	02/01/2008-01/31/2009 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 147 Maximum: 53,802 Max Annualized: 53,655 Total Patient: 50,878 Medicare: 14,293 Medicaid: 32,373	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.62868% Occupancy: 94.56526% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.98062% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82241770 Semester Index: 1.77482092 Cost: 0.97388262 Target: 1.01021645 DC FY Index: 1.72747921 DC Sem Index: 1.80700000 DC Inflation: 1.04603285 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,305,603	2,680,018	1,832,737	536,421	0	6,354,779
1a	Audit Adjustments						
2	Cost Per Diem	40.3300	82.7856	56.6131	16.5700		196.2987
3	Cost Per Diem Inflated	39.2767	86.5965	55.1345			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.2767	86.5965	55.1345	16.5700		197.5777
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.7107		56.5496			
7	Provider Target Rate	42.3195		57.3749			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.2767	86.5965	55.1345	13.6500		194.6577
12/13	Medicaid Adjustment Rate		1.3277	0.8453			
14	Prospective Per Diem 11	39.2767	87.9242	55.9798	13.6500		196.8307
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 308251-00 - 2010/01

217.30

Ponce Plaza Nursing & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/21/2000 Year of Phase-In/ Full: RS to Start Calcs: 2000/01 Indexed Asset Value 6,586,141 FRVS Base Asset: 4,718,880 Occup Adj Factor: 0.9000 ROE Factor 0.034790	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,846,571.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,268,913	13.4557
	< 60% of Base:	False	20% ROE(2):	1,317,228	0.9490
	Interest Rate:	11.0000 %	Insurance Cost(3):	12,763	0.2509
	Chase Rate:	7.9336 %	Taxes Cost(3):	117,990	2.3191
	Amortization Rate:	10.9336 %	Home Office(3):	18,530	0.3642
	Interest Only:	False	Replacement(3&4):	157,454	0.0000
Yearly Payment:	649,767	Total FRVS PD:	17.3389		

(1) 80% Capital (\$5,268,913) amortized at 10.9336% for 20 years Principal & Interest of \$649,767 divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$13.4557

(2) 20% ROE (\$1,317,228) times the ROE factor (0.034790) divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$0.9490

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,324
Comparison Date: 7/1/1999	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,718,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.2767	39.2767	0.3492	38.9275
Direct Care	87.9242	87.9242	0.7817	87.1425
Indirect Care	55.9798	55.9798	0.4977	55.4821
Property	13.6500	17.3389	0.1542	17.1847
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.4261
Supplemental Rate Add-on				\$7.1400
Totals	196.8307	200.5196	1.7828	217.3029

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 308501-00 - 2010/01

228.66

Sunset Lake Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
832 Sunset Lake Blvd Venice FL 34292 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/10/1992 Acquired Date: 2/10/1992 Entered Medicaid 3/17/1992 Med # Active Date: 5/31/2005 Previous Med # 212130	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,061 Medicare: 14,043 Medicaid: 13,160	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.69089% Occupancy: 88.93670% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.01790% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	645,623	1,186,632	743,708	552,983	21,584	3,150,530
1a	Audit Adjustments						
2	Cost Per Diem	49.0595	90.1696	56.5128	42.0200	1.6401	239.4020
3	Cost Per Diem Inflated	47.6210	94.6480	54.8558			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.6210	94.6480	54.8558	42.0200	1.6401	240.7849
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.0051		55.5278			
7	Provider Target Rate	53.7787		56.3382			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.6210	94.6480	54.8558	13.6500	1.6401	212.4149
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.6210	94.6480	54.8558	13.6500	1.6401	212.4149
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 308501-00 - 2010/01

228.66

Sunset Lake Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/17/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/01 Indexed Asset Value 5,024,678 FRVS Base Asset: 3,718,320 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 7,500,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 8.6700 % Chase Rate: 6.0000 % Amortization Rate: 8.6700 % Interest Only: False Yearly Payment: 423,816	Total Amount	Per Diem	80% Capital(1): 4,019,742 20% ROE(2): 1,004,936 Insurance Cost(3): 81,460 Taxes Cost(3): 64,371 Home Office(3): 27,549 Replacement(3&4): 17,224	10.7513 0.9267 2.0855 1.6480 0.7053 0.0000
			Total FRVS PD:	16.1168	

(1) 80% Capital (\$4,019,742) amortized at 8.6700% for 20 years Principal & Interest of \$423,816 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7513

(2) 20% ROE (\$1,004,936) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9267

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,986
Comparison Date: 7/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,718,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.6210	47.6210	0.4234	47.1976
Direct Care	94.6480	94.6480	0.8415	93.8065
Indirect Care	54.8558	54.8558	0.4877	54.3681
Property	13.6500	16.1168	0.1433	15.9735
ROE	1.6401	1.2335	0.0110	1.2225
ROE Adjustment	-1.2335	-1.2335	-0.0110	-1.2225
Quality Assess-Medicaid Share				\$10.1773
Supplemental Rate Add-on				\$7.1400
Totals	211.1814	213.2416	1.8959	228.6630

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 309800-00 - 2010/01 226.44

The Allegro at College Harbor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4600 54th Avenue South St. Petersburg Fl 33711 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/1/1986 Acquired Date: 5/5/1995 Entered Medicaid 8/20/1999 Med # Active Date: 7/29/2005 Previous Med # 216470	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 52 Maximum: 19,032 Max Annualized: 18,980 Total Patient: 16,591 Medicare: 6,228 Medicaid: 4,623	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 27.86450% Occupancy: 87.17423% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 107.83765% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	211,123	433,271	285,933	76,742	0	1,007,069
1a	Audit Adjustments						
2	Cost Per Diem	45.6680	93.7207	61.8501	16.6000		217.8389
3	Cost Per Diem Inflated	44.3290	98.3754	60.0366			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.3290	98.3754	60.0366	16.6000		219.3410
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		58.1536			
7	Provider Target Rate	44.3079		59.0023			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.3079	97.2745	59.0023	13.6500		214.2347
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.3079	97.2745	59.0023	13.6500		214.2347
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 309800-00 - 2010/01
226.44

The Allegro at College Harbor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/20/1999 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 1,542,635 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 8,816,924.00 Type: Variable [3] < 60% of Base: False Interest Rate: 6.7400 % Chase Rate: 6.2500 % Amortization Rate: 6.7400 % Interest Only: False Yearly Payment: 112,517	Total Amount	Per Diem		
	80% Capital(1):	1,234,108	6.5869		
	20% ROE(2):	308,527	0.6565		
	Insurance Cost(3):	31,669	1.9088		
	Taxes Cost(3):	25,228	1.5206		
	Home Office(3):	0	0.0000		
	Replacement(3&4):	71,187	0.0000		
	Total FRVS PD:			10.6728	

(1) 80% Capital (\$1,234,108) amortized at 6.7400% for 20 years Principal & Interest of \$112,517 divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$6.5869

(2) 20% ROE (\$308,527) times the ROE factor (0.036350) divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$0.6565

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	34,361
Comparison Date:	7/1/1994	Current RS PBS:	48,357
Comparison Bed	42	Effective PBS Limitation	1,443,162

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.3079	44.3079	0.3939	43.9140
Direct Care	97.2745	97.2745	0.8648	96.4097
Indirect Care	59.0023	59.0023	0.5246	58.4777
Property	13.6500	10.6728	0.0949	10.5779
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.9251
Supplemental Rate Add-on				\$7.1400
Totals	214.2347	211.2575	1.8782	226.4444

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 310409-00 - 2010/01

204.66

Watercrest Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16650 West Dixie Hwy North Miami Beach FL 33160 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 11/1/1984 Med # Active Date: 9/1/2005 Previous Med # 219576	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 150 Maximum: 54,750 Max Annualized: 54,750 Total Patient: 45,566 Medicare: 4,799 Medicaid: 38,911	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 85.39481% Occupancy: 83.22557% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 102.95302% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,502,996	3,010,848	1,826,976	652,148	0	6,992,968
1a	Audit Adjustments						
2	Cost Per Diem	38.6265	77.3778	46.9527	16.7600		179.7170
3	Cost Per Diem Inflated	37.8664	80.3804	46.0287			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.8664	80.3804	46.0287	16.7600		181.0355
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		46.0087			
7	Provider Target Rate	39.0637		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.8664	80.3804	46.0287	13.6500		177.9255
12/13	Medicaid Adjustment Rate		3.2007	1.8328			
14	Prospective Per Diem 11	37.8664	83.5811	47.8615	13.6500		182.9590
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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204.66

Watercrest Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 6,977,160 FRVS Base Asset: 4,275,000 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,581,728	12.2302
	< 60% of Base:	False	20% ROE(2):	1,395,432	0.9558
	Interest Rate:	9.0000 %	Insurance Cost(3):	64,873	1.4237
	Chase Rate:	8.0000 %	Taxes Cost(3):	47,031	1.0322
	Amortization Rate:	9.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	35,134	0.0000
Yearly Payment:	602,643	Total FRVS PD:	15.6419		

(1) 80% Capital (\$5,581,728) amortized at 9.0000% for 20 years Principal & Interest of \$602,643 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$12.2302

(2) 20% ROE (\$1,395,432) times the ROE factor (0.033750) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9558

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 150	Effective PBS Limitation	4,275,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.8664	37.8664	0.3367	37.5297
Direct Care	83.5811	83.5811	0.7431	82.8380
Indirect Care	47.8615	47.8615	0.4255	47.4360
Property	13.6500	15.6419	0.1391	15.5028
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2165
Supplemental Rate Add-on				\$7.1400
Totals	182.9590	184.9509	1.6444	204.6630

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 310581-00 - 2010/01

189.38

ATLANTIC HEALTHCARE CENTER

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3663 15th Avenue Vero Beach FL 32960 County: Indian River [31] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1981 Acquired Date: 10/1/1981 Entered Medicaid 10/1/1981 Med # Active Date: 6/30/2005 Previous Med # 211524	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,260 Max Annualized: 40,150 Total Patient: 36,263 Medicare: 8,281 Medicaid: 21,460	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.17878% Occupancy: 90.07203% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.42234% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	780,577	1,654,482	899,311	366,966	0	3,701,336	
1a	Audit Adjustments							
2	Cost Per Diem	36.3736	77.0961	41.9064	17.1000		172.4761	
3	Cost Per Diem Inflated	36.4103	81.8287	41.9487				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	36.4103	81.8287	41.9487	17.1000		177.2877	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	38.5018		54.1711				
7	Provider Target Rate	39.0637		54.9617				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500			
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627				
10	Target Rate Class Ceiling	49.3928		55.7263				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	36.4103	81.8287	41.9487	13.6500		173.8377	
12/13	Medicaid Adjustment Rate		0.8450	0.4332				
14	Prospective Per Diem 11	36.4103	82.6737	42.3819	13.6500		175.1159	
15	Inflated Usual & Customary Charge		Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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189.38

ATLANTIC HEALTHCARE CENTER

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/2004	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,199,734.00		Total Amount	Per Diem
RS to Start Calcs:	1981/07	Type:	Fixed [2]	80% Capital(1):	2,359,265	6.5993
Indexed Asset Value	2,949,081	< 60% of Base:	False	20% ROE(2):	589,816	0.6428
FRVS Base Asset:	1,625,362	Interest Rate:	8.0940 %	Insurance Cost(3):	32,131	0.8861
Occup Adj Factor:	0.9000	Chase Rate:	6.0000 %	Taxes Cost(3):	51,895	1.4311
ROE Factor	0.039380	Amortization Rate:	8.0940 %	Home Office(3):	17,251	0.4757
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	238,465	Total FRVS PD:		10.0350

(1) 80% Capital (\$2,359,265) amortized at 8.0940% for 20 years Principal & Interest of \$238,465 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$6.5993

(2) 20% ROE (\$589,816) times the ROE factor (0.039380) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.6428

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 110	Effective PBS Limitation	3,135,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.4103	36.4103	0.3237	36.0866
Direct Care	82.6737	82.6737	0.7350	81.9387
Indirect Care	42.3819	42.3819	0.3768	42.0051
Property	13.6500	10.0350	0.0892	9.9458
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2614
Supplemental Rate Add-on				\$7.1400
Totals	175.1159	171.5009	1.5247	189.3776

***Medicaid Trend Adjustment :**



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0 310841-00 - 2010/01
201.30

St. Mark Village

Type of Cost Report: Interim New Facility [2] Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: New Provider [2]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2655 Nebraska Avenue Palm Harbor FL 34684 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1980 Acquired Date: 7/1/1980 Entered Medicaid 8/15/2005 Med # Active Date: 8/15/2005 Previous Med #	10/01/2005-09/30/2006 Days In CR 365 First Used: 2005/07 Last Used: 2010/01 Unaudited [3] Initial CR? True	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,764 Medicare: 3,013 Medicaid: 4,650	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 22.39453% Occupancy: 94.81279% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.28683% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.61435919 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.60350000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	187,907	452,015	243,393	33,480	0	916,795
1a	Audit Adjustments						
2	Cost Per Diem	40.4101	97.2075	52.3426	7.2000		197.1602
3	Cost Per Diem Inflated	40.4101	97.2075	52.3426			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.4101	97.2075	52.3426	7.2000		197.1602
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.4101	97.2075	52.3426	7.2000		197.1602
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.4101	97.2075	52.3426	7.2000		197.1602
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget and will receive 65-35 patient care split.



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201.30

St. Mark Village

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/15/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,552,900.00		Total Amount	Per Diem
RS to Start Calcs:	1980/07	Type:	Fixed [2]	80% Capital(1):	1,048,368	3.7302
Indexed Asset Value	1,310,460	< 60% of Base:	False	20% ROE(2):	262,092	0.5901
FRVS Base Asset:	0	Interest Rate:	3.5865 %	Insurance Cost(3):	25,200	1.2136
Occup Adj Factor:	0.9000	Chase Rate:	7.5000 %	Taxes Cost(3):	8,427	0.4058
ROE Factor	0.044380	Amortization Rate:	3.5865 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	73,522	Total FRVS PD:		5.9397

(1) 80% Capital (\$1,048,368) amortized at 3.5865% for 20 years Principal & Interest of \$73,522 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$3.7302

(2) 20% ROE (\$262,092) times the ROE factor (0.044380) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5901

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	21,841
Comparison Date: 1/1/1980	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,310,460

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.4101	40.4101	0.3593	40.0508
Direct Care	97.2075	97.2075	0.8642	96.3433
Indirect Care	52.3426	52.3426	0.4654	51.8772
Property	7.2000	5.9397	0.0528	5.8869
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	197.1602	195.8999	1.7417	201.2982

***Medicaid Trend Adjustment :**



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0 311065-00 - 2010/01
212.83

Eagle Lake Rehabilitation and Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1100 66th Street North St. Petersburg FL 33710 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 8/1/1986 Acquired Date: 8/1/1986 Entered Medicaid 7/1/1987 Med # Active Date: 10/1/2005 Previous Med # 211273	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 59 Maximum: 21,594 Max Annualized: 21,535 Total Patient: 17,489 Medicare: 2,268 Medicaid: 13,975	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 79.90737% Occupancy: 80.99009% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.18765% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	642,031	1,045,055	693,207	284,811	0	2,665,104
1a	Audit Adjustments						
2	Cost Per Diem	45.9414	74.7803	49.6034	20.3800		190.7051
3	Cost Per Diem Inflated	44.5944	78.4943	48.1490			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.5944	78.4943	48.1490	20.3800		191.6177
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.4262		55.0601			
7	Provider Target Rate	50.1476		55.8637			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.5944	78.4943	48.1490	13.6500		184.8877
12/13	Medicaid Adjustment Rate		2.6410	1.6200			
14	Prospective Per Diem 11	44.5944	81.1353	49.7690	13.6500		189.1487
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 311065-00 - 2010/01 212.83

Eagle Lake Rehabilitation and Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1986/07 Indexed Asset Value 2,675,456 FRVS Base Asset: 1,695,483 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,000,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,140,365	12.0513
	< 60% of Base:	False	20% ROE(2):	535,091	1.0036
	Interest Rate:	9.1500 %	Insurance Cost(3):	44,519	2.5455
	Chase Rate:	7.2500 %	Taxes Cost(3):	34,907	1.9959
	Amortization Rate:	9.1500 %	Home Office(3):	8,430	0.4820
	Interest Only:	False	Replacement(3&4):	12,654	0.0000
Yearly Payment:	233,573	Total FRVS PD:	18.0783		

(1) 80% Capital (\$2,140,365) amortized at 9.1500% for 20 years Principal & Interest of \$233,573 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$12.0513

(2) 20% ROE (\$535,091) times the ROE factor (0.036350) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$1.0036

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,737
Comparison Date: 1/1/1986	Current RS PBS:	48,357
Comparison Bed 59	Effective PBS Limitation	1,695,483

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.5944	44.5944	0.3965	44.1979
Direct Care	81.1353	81.1353	0.7213	80.4140
Indirect Care	49.7690	49.7690	0.4425	49.3265
Property	13.6500	18.0783	0.1607	17.9176
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8294
Supplemental Rate Add-on				\$7.1400
Totals	189.1487	193.5770	1.7210	212.8254

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 311308-00 - 2010/01

206.27

South Pointe Plaza

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
42 Collins Avenue Miami Beach FL 33139 County: Dade [13] Region: South [2] Area: 11 Control Private Non-Profit [3] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 11/1/1983 Acquired Date: 11/1/1983 Entered Medicaid 11/1/1983 Med # Active Date: 11/3/2005 Previous Med # 261602	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 230 Maximum: 83,950 Max Annualized: 83,950 Total Patient: 64,358 Medicare: 10,209 Medicaid: 48,945	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.05115% Occupancy: 76.66230% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 94.83401% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,359,872	4,443,012	2,344,128	1,146,292	0	10,293,304
1a	Audit Adjustments						
2	Cost Per Diem	48.2148	90.7756	47.8931	23.4200		210.3035
3	Cost Per Diem Inflated	48.6198	93.3415	48.2954			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.6198	93.3415	48.2954	23.4200		213.6767
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.4089		49.4515			
7	Provider Target Rate	39.9841		50.1732			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9841	93.3415	48.2954	13.6500		195.2710
12/13	Medicaid Adjustment Rate		2.7356	1.4154			
14	Prospective Per Diem 11	39.9841	96.0771	49.7108	13.6500		199.4220
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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206.27

South Pointe Plaza

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	4/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	12,835,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/07	Type:	Variable [3]	80% Capital(1):	6,364,384	7.2069
Indexed Asset Value	7,955,480	< 60% of Base:	False	20% ROE(2):	1,591,096	0.6560
FRVS Base Asset:	4,581,230	Interest Rate:	5.9400 %	Insurance Cost(3):	51,592	0.8016
Occup Adj Factor:	0.9000	Chase Rate:	7.0000 %	Taxes Cost(3):	241,889	3.7585
ROE Factor	0.031150	Amortization Rate:	5.9400 %	Home Office(3):	23,072	0.3585
		Interest Only:	False	Replacement(3&4):	103,316	0.0000
		Yearly Payment:	544,517	Total FRVS PD:		12.7815

(1) 80% Capital (\$6,364,384) amortized at 5.9400% for 20 years Principal & Interest of \$544,517 divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$7.2069

(2) 20% ROE (\$1,591,096) times the ROE factor (0.031150) divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$0.6560

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 230	Effective PBS Limitation	6,555,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9841	39.9841	0.3555	39.6286
Direct Care	96.0771	96.0771	0.8542	95.2229
Indirect Care	49.7108	49.7108	0.4420	49.2688
Property	13.6500	12.7815	0.1136	12.6679
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.3390
Supplemental Rate Add-on				\$7.1400
Totals	199.4220	198.5535	1.7653	206.2672

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 311685-00 - 2010/01

211.49

Life Care Center of Punta Gorda

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
450 Shreve Street Punta Gorda FL 33950 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/2/2005 Acquired Date: 7/29/2005 Entered Medicaid 7/29/2005 Med # Active Date: 7/29/2005 Previous Med #	03/01/2008-02/28/2009 Days In CR 365 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 52,326 Medicare: 12,395 Medicaid: 30,192	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.69981% Occupancy: 79.64383% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.52228% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,079,085	2,771,074	1,259,856	615,615	0	5,725,630
1a	Audit Adjustments						
2	Cost Per Diem	35.7408	91.7817	41.7281	20.3900		189.6406
3	Cost Per Diem Inflated	34.9222	95.6744	40.7724			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.9222	95.6744	40.7724	20.3900		191.7590
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	86.1259		57.7034			
7	Provider Target Rate	87.3829		58.5456			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.9222	95.6744	40.7724	13.6500		185.0190
12/13	Medicaid Adjustment Rate		0.8288	0.3532			
14	Prospective Per Diem 11	34.9222	96.5032	41.1256	13.6500		186.2010
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 311685-00 - 2010/01

211.49

Life Care Center of Punta Gorda

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/29/2005 Year of Phase-In/ Full: RS to Start Calcs: 2005/07 Indexed Asset Value 8,315,152 FRVS Base Asset: 7,965,180 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 5,150,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 13.8720 % Chase Rate: 13.0000 % Amortization Rate: 13.8720 % Interest Only: False Yearly Payment: 985,234	Total Amount	Per Diem	
	80% Capital(1):	6,652,122	16.6622	
	20% ROE(2):	1,663,030	0.9610	
	Insurance Cost(3):	25,606	0.4894	
	Taxes Cost(3):	128,342	2.4527	
	Home Office(3):	43,495	0.8312	
	Replacement(3&4):	28,178	0.0000	
	Total FRVS PD:		21.3965	

(1) 80% Capital (\$6,652,122) amortized at 13.8720% for 20 years Principal & Interest of \$985,234 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$16.6622

(2) 20% ROE (\$1,663,030) times the ROE factor (0.034170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9610

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	44,251
Comparison Date: 1/1/2005	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	7,965,180

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.9222	34.9222	0.3105	34.6117
Direct Care	96.5032	96.5032	0.8580	95.6452
Indirect Care	41.1256	41.1256	0.3656	40.7600
Property	13.6500	21.3965	0.1902	21.2063
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.1260
Supplemental Rate Add-on				\$7.1400
Totals	186.2010	193.9475	1.7243	211.4892

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 312045-00 - 2010/01
179.14

SandalWood Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1001 South Beach Street Daytona Beach FL 32114 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1968 Acquired Date: 8/1/1999 Entered Medicaid 10/1/1979 Med # Active Date: 7/31/2005 Previous Med # 219444	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 99 Maximum: 36,234 Max Annualized: 36,135 Total Patient: 32,291 Medicare: 4,612 Medicaid: 20,569	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.69886% Occupancy: 89.11796% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.24212% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	697,182	1,658,643	698,902	298,251	0	3,352,978
1a	Audit Adjustments						
2	Cost Per Diem	33.8948	80.6380	33.9784	14.5000		163.0112
3	Cost Per Diem Inflated	32.9010	84.6430	32.9821			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.9010	84.6430	32.9821	14.5000		165.0261
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.9010	84.6430	32.9821	13.6500		164.1761
12/13	Medicaid Adjustment Rate		1.3045	0.5083			
14	Prospective Per Diem 11	32.9010	85.9475	33.4904	13.6500		165.9889
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 312045-00 - 2010/01

179.14

SandalWood Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/1/1999	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1999/07	Type:	Variable [3]	80% Capital(1):	1,620,569	4.5507
Indexed Asset Value	2,025,711	< 60% of Base:	False	20% ROE(2):	405,142	0.4528
FRVS Base Asset:	1,876,939	Interest Rate:	6.7610 %	Insurance Cost(3):	28,351	0.8780
Occup Adj Factor:	0.9000	Chase Rate:	6.2500 %	Taxes Cost(3):	47,702	1.4773
ROE Factor	0.036350	Amortization Rate:	6.7610 %	Home Office(3):	3,403	0.1054
		Interest Only:	False	Replacement(3&4):	13,723	0.0000
		Yearly Payment:	147,994	Total FRVS PD:		7.4642

(1) 80% Capital (\$1,620,569) amortized at 6.7610% for 20 years Principal & Interest of \$147,994 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$4.5507

(2) 20% ROE (\$405,142) times the ROE factor (0.036350) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.4528

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 99	Effective PBS Limitation	2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.9010	32.9010	0.2925	32.6085
Direct Care	85.9475	85.9475	0.7641	85.1834
Indirect Care	33.4904	33.4904	0.2977	33.1927
Property	13.6500	7.4642	0.0664	7.3978
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6205
Supplemental Rate Add-on				\$7.1400
Totals	165.9889	159.8031	1.4207	179.1429

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 312142-00 - 2010/01

182.21

LakeWood Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
100 North Lake Street Crescent City FL 32112 County: Putnam [54] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1969 Acquired Date: 6/1/1969 Entered Medicaid 4/1/1983 Med # Active Date: 7/1/2005 Previous Med # 251585	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 92 Maximum: 33,672 Max Annualized: 33,580 Total Patient: 28,132 Medicare: 4,058 Medicaid: 22,682	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 80.62704% Occupancy: 83.54716% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.35084% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	785,817	1,680,076	885,926	239,522	0	3,591,341
1a	Audit Adjustments						
2	Cost Per Diem	34.6450	74.0709	39.0585	10.5600		158.3344
3	Cost Per Diem Inflated	33.6292	77.7497	37.9133			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.6292	77.7497	37.9133	10.5600		159.8522
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.6292	77.7497	37.9133	10.5600		159.8522
12/13	Medicaid Adjustment Rate		2.6789	1.3063			
14	Prospective Per Diem 11	33.6292	80.4286	39.2196	10.5600		163.8374
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 312142-00 - 2010/01
182.21

LakeWood Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/15/2001 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,463,380 FRVS Base Asset: 1,412,152 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,970,704	8.1071
	< 60% of Base:	True	20% ROE(2):	492,676	0.5926
	Interest Rate:	12.5000 %	Insurance Cost(3):	22,770	0.8094
	Chase Rate:	12.5000 %	Taxes Cost(3):	827	0.0294
	Amortization Rate:	12.5000 %	Home Office(3):	3,071	0.1092
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	245,013	Total FRVS PD:		9.6477	

(1) 80% Capital (\$1,970,704) amortized at 12.5000% for 20 years Interest of \$245,013 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$8.1071

(2) 20% ROE (\$492,676) times the ROE factor (0.036350) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.5926

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 92	Effective PBS Limitation	2,622,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	33.6292	33.6292	0.2990	33.3302	
Direct Care	80.4286	80.4286	0.7151	79.7135	
Indirect Care	39.2196	39.2196	0.3487	38.8709	
Property	10.5600	9.6477	0.0858	9.5619	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.5979	
Supplemental Rate Add-on				\$7.1400	
Totals	163.8374	162.9251	1.4486	182.2144	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 312151-00 - 2010/01

196.49

Cross City Rehabilitation and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
583 N.E. Highway 351 Cross City FL 32628 County: Dixie [15] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 4/8/1999 Acquired Date: 4/8/1999 Entered Medicaid 7/1/1999 Med # Active Date: 8/22/2005 Previous Med # 224901	10/01/2006-09/30/2007 Days In CR 365 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 19,727 Medicare: 3,270 Medicaid: 12,739	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.57647% Occupancy: 90.07763% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.42926% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.65987860 Semester Index: 1.77482092 Cost: 1.06924743 Target: 1.01021645 DC FY Index: 1.65600000 DC Sem Index: 1.80700000 DC Inflation: 1.09118357 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	526,509	841,952	527,251	408,030	0	2,303,742
1a	Audit Adjustments						
2	Cost Per Diem	41.3305	66.0925	41.3887	32.0300		180.8417
3	Cost Per Diem Inflated	44.1925	72.1191	44.2548			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.1925	72.1191	44.2548	32.0300		192.5964
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.1185		46.4097			
7	Provider Target Rate	41.7186		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.7186	72.1191	44.2548	13.6500		171.7425
12/13	Medicaid Adjustment Rate		1.1826	0.7257			
14	Prospective Per Diem 11	41.7186	73.3017	44.9805	13.6500		173.6508
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312151-00 - 2010/01
196.49

Cross City Rehabilitation and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/01 Indexed Asset Value 2,647,575 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.047290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,400,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 7.8300 % Chase Rate: 8.2500 % Amortization Rate: 7.8300 % Interest Only: False Yearly Payment: 209,914	Total Amount	Per Diem		
	80% Capital(1):	2,118,060	10.6501		
	20% ROE(2):	529,515	1.2705		
	Insurance Cost(3):	55,923	2.8348		
	Taxes Cost(3):	57,620	2.9209		
	Home Office(3):	0	0.0000		
	Replacement(3&4):	17,153	0.0000		
	Total FRVS PD:		17.6763		

(1) 80% Capital (\$2,118,060) amortized at 7.8300% for 20 years Principal & Interest of \$209,914 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.6501

(2) 20% ROE (\$529,515) times the ROE factor (0.047290) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2705

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,330,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.7186	41.7186	0.3709	41.3477
Direct Care	73.3017	73.3017	0.6517	72.6500
Indirect Care	44.9805	44.9805	0.3999	44.5806
Property	13.6500	17.6763	0.1572	17.5191
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2560
Supplemental Rate Add-on				\$7.1400
Totals	173.6508	177.6771	1.5797	196.4934

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312274-00 - 2010/01

177.92

CrestWood Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
501 South Palm Avenue Palatka FL 32177 County: Putnam [54] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/1/1977 Acquired Date: 6/1/1977 Entered Medicaid 4/1/1983 Med # Active Date: 7/1/2005 Previous Med # 251593	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 65 Maximum: 23,790 Max Annualized: 23,725 Total Patient: 22,175 Medicare: 2,809 Medicaid: 14,755	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.53890% Occupancy: 93.21144% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.30589% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	503,268	1,171,155	492,476	125,122	0	2,292,021
1a	Audit Adjustments						
2	Cost Per Diem	34.1083	79.3734	33.3769	8.4800		155.3386
3	Cost Per Diem Inflated	33.1082	83.3156	32.3983			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.1082	83.3156	32.3983	8.4800		157.3021
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.1082	83.3156	32.3983	8.4800		157.3021
12/13	Medicaid Adjustment Rate		1.5502	0.6028			
14	Prospective Per Diem 11	33.1082	84.8658	33.0011	8.4800		159.4551
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 312274-00 - 2010/01
177.92

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

CrestWood Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/15/2001 Year of Phase-In/ Full: RS to Start Calcs: 1977/01 Indexed Asset Value 1,286,815 FRVS Base Asset: 695,693 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,029,452	5.9941
	< 60% of Base:	True	20% ROE(2):	257,363	0.4381
	Interest Rate:	12.5000 %	Insurance Cost(3):	17,219	0.7765
	Chase Rate:	12.5000 %	Taxes Cost(3):	503	0.0227
	Amortization Rate:	12.5000 %	Home Office(3):	2,208	0.0996
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	127,989	Total FRVS PD:		7.3310	

(1) 80% Capital (\$1,029,452) amortized at 12.5000% for 20 years Interest of \$127,989 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$5.9941

(2) 20% ROE (\$257,363) times the ROE factor (0.036350) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.4381

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 65	Effective PBS Limitation	1,852,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.1082	33.1082	0.2943	32.8139
Direct Care	84.8658	84.8658	0.7545	84.1113
Indirect Care	33.0011	33.0011	0.2934	32.7077
Property	8.4800	7.3310	0.0652	7.2658
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8771
Supplemental Rate Add-on				\$7.1400
Totals	159.4551	158.3061	1.4074	177.9158

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312312-00 - 2010/01

204.27

Savannah Cove of the Palm Beaches

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2090 North Congress Avenue West Palm Beach FL 33401 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/16/1995 Acquired Date: 1/16/1995 Entered Medicaid 1/26/1995 Med # Active Date: 1/1/2006 Previous Med # 262854	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 30 Maximum: 10,980 Max Annualized: 10,950 Total Patient: 8,911 Medicare: 2,064 Medicaid: 3,429	Superior: 0 Standard: 153 Conditional: 28 Total: 181
			Medicaid Utilization 38.48053% Occupancy: 81.15665% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.39369% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	187,010	254,915	193,853	64,019	0	699,797
1a	Audit Adjustments						
2	Cost Per Diem	54.5378	74.3409	56.5334	18.6699		204.0820
3	Cost Per Diem Inflated	52.9387	78.0331	54.8758			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.9387	78.0331	54.8758	18.6699		204.5175
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	69.9761		77.7045			
7	Provider Target Rate	70.9974		78.8386			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	52.9387	78.0331	54.8758	13.6500		199.4976
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	52.9387	78.0331	54.8758	13.6500		199.4976
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 312312-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

204.27

Savannah Cove of the Palm Beaches

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/26/1995	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1995/01	Type:	None [1]	80% Capital(1):	942,890	7.8202
Indexed Asset Value	1,178,612	< 60% of Base:	True	20% ROE(2):	235,722	0.8695
FRVS Base Asset:	1,030,830	Interest Rate:	8.2500 %	Insurance Cost(3):	10,427	1.1701
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	23,252	2.6094
ROE Factor	0.036350	Amortization Rate:	8.2500 %	Home Office(3):	5,224	0.5862
		Interest Only:	True	Replacement(3&4):	29,372	0.0000
		Yearly Payment:	77,068	Total FRVS PD:	13.0554	

- (1) 80% Capital (\$942,890) amortized at 8.2500% for 20 years Interest of \$77,068 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$7.8202
- (2) 20% ROE (\$235,722) times the ROE factor (0.036350) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$0.8695
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 30	Effective PBS Limitation	1,030,830

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	52.9387	52.9387	0.4707	52.4680
Direct Care	78.0331	78.0331	0.6938	77.3393
Indirect Care	54.8758	54.8758	0.4879	54.3879
Property	13.6500	13.0554	0.1161	12.9393
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	199.4976	198.9030	1.7685	204.2745

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312371-00 - 2010/01

219.75

Southlake Nursing and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10680 Old St. Augustine Road Jacksonville FL 32257 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1982 Acquired Date: 11/1/1982 Entered Medicaid 11/1/1982 Med # Active Date: 9/12/2005 Previous Med # 214345	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 63,391 Medicare: 7,845 Medicaid: 39,986	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.07835% Occupancy: 96.22192% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.02996% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,576,457	3,126,129	2,008,367	845,704	0	7,556,657
1a	Audit Adjustments						
2	Cost Per Diem	39.4252	78.1806	50.2268	21.1500		188.9826
3	Cost Per Diem Inflated	40.1904	83.3711	51.2016			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.1904	83.3711	51.2016	21.1500		195.9131
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.9414		53.8214			
7	Provider Target Rate	43.5681		54.6069			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.1904	83.3711	51.2016	13.6500		188.4131
12/13	Medicaid Adjustment Rate		1.2267	0.7533			
14	Prospective Per Diem 11	40.1904	84.5978	51.9549	13.6500		190.3931
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312371-00 - 2010/01

219.75

Southlake Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 8,490,098 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,188,421.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	6,792,078	17.3413
	< 60% of Base:	False	20% ROE(2):	1,698,020	1.1785
	Interest Rate:	15.1200 %	Insurance Cost(3):	203,794	3.2149
	Chase Rate:	11.2000 %	Taxes Cost(3):	69,130	1.0905
	Amortization Rate:	14.2000 %	Home Office(3):	57,278	0.9036
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	1,025,392	Total FRVS PD:	23.7288		

(1) 80% Capital (\$6,792,078) amortized at 14.2000% for 20 years Principal & Interest of \$1,025,392 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$17.3413

(2) 20% ROE (\$1,698,020) times the ROE factor (0.041040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.1785

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.1904	40.1904	0.3573	39.8331
Direct Care	84.5978	84.5978	0.7521	83.8457
Indirect Care	51.9549	51.9549	0.4619	51.4930
Property	13.6500	23.7288	0.2110	23.5178
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9235
Supplemental Rate Add-on				\$7.1400
Totals	190.3931	200.4719	1.7823	219.7531

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312550-00 - 2010/01

199.79

Savannah Cove of Maitland

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1301 W. Maitland Blvd Maitland FL 32751 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 6/16/1995 Acquired Date: 6/16/1995 Entered Medicaid 6/16/1995 Med # Active Date: 1/1/2006 Previous Med # 263117	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 39 Maximum: 14,274 Max Annualized: 14,235 Total Patient: 12,580 Medicare: 2,836 Medicaid: 3,762	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 29.90461% Occupancy: 88.13227% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.02278% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	171,940	296,655	190,501	65,158	0	724,254
1a	Audit Adjustments						
2	Cost Per Diem	45.7044	78.8557	50.6382	17.3200		192.5183
3	Cost Per Diem Inflated	46.5914	84.0910	51.6210			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.5914	84.0910	51.6210	17.3200		199.6234
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	63.8677		71.7384			
7	Provider Target Rate	64.7998		72.7854			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.5914	84.0910	51.6210	13.6500		195.9534
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.5914	84.0910	51.6210	13.6500		195.9534
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 312550-00 - 2010/01

199.79

Savannah Cove of Maitland

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/16/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/01 Indexed Asset Value 1,589,195 FRVS Base Asset: 1,340,079 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,271,356	8.1111
	< 60% of Base:	True	20% ROE(2):	317,839	1.0182
	Interest Rate:	8.2500 %	Insurance Cost(3):	11,481	0.9126
	Chase Rate:	8.2500 %	Taxes Cost(3):	15,451	1.2282
	Amortization Rate:	8.2500 %	Home Office(3):	10,133	0.8055
	Interest Only:	True	Replacement(3&4):	12,470	0.0000
Yearly Payment:	103,915	Total FRVS PD:	12.0756		

(1) 80% Capital (\$1,271,356) amortized at 8.2500% for 20 years Interest of \$103,915 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$8.1111

(2) 20% ROE (\$317,839) times the ROE factor (0.041040) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$1.0182

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 39	Effective PBS Limitation	1,340,079

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.5914	46.5914	0.4142	46.1772
Direct Care	84.0910	84.0910	0.7476	83.3434
Indirect Care	51.6210	51.6210	0.4589	51.1621
Property	13.6500	12.0756	0.1074	11.9682
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	195.9534	194.3790	1.7281	199.7909

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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245.81

Children's Comprehensive Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
200 S.E. 19th Avenue Pompano Beach FL 33060 County: Broward [6] Region: South [2] Area: 10 Control Private Non-Profit [3] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 5/4/1992 Acquired Date: 5/4/1992 Entered Medicaid 6/8/1992 Med # Active Date: 7/1/2005 Previous Med # 204790	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 36 Maximum: 13,140 Max Annualized: 13,140 Total Patient: 12,410 Medicare: 0 Medicaid: 11,695	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 94.23852% Occupancy: 94.44444% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.83117% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	704,273	1,229,810	710,515	230,392	0	2,874,990
1a	Audit Adjustments						
2	Cost Per Diem	60.2200	105.1569	60.7537	19.7000		245.8306
3	Cost Per Diem Inflated	60.7258	108.1293	61.2640			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	60.7258	108.1293	61.2640	19.7000		249.8191
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	65.7483		54.8686			
7	Provider Target Rate	66.7079		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	102.2014	55.6694	13.6500		227.7009
12/13	Medicaid Adjustment Rate		4.5991	2.5051			
14	Prospective Per Diem 11	56.1801	106.8005	58.1745	13.6500		234.8051
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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245.81

Children's Comprehensive Care Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	6/8/1992	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,220,125.00		Total Amount	Per Diem
RS to Start Calcs:	1992/01	Type:	Fixed [2]	80% Capital(1):	1,392,682	13.1727
Indexed Asset Value	1,740,852	< 60% of Base:	False	20% ROE(2):	348,170	0.9171
FRVS Base Asset:	1,084,510	Interest Rate:	9.5000 %	Insurance Cost(3):	27,134	2.1865
Occup Adj Factor:	0.9000	Chase Rate:	6.5000 %	Taxes Cost(3):	522	0.0421
ROE Factor	0.031150	Amortization Rate:	9.5000 %	Home Office(3):	41,441	3.3393
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	155,780	Total FRVS PD:		19.6577

(1) 80% Capital (\$1,392,682) amortized at 9.5000% for 20 years Principal & Interest of \$155,780 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$13.1727

(2) 20% ROE (\$348,170) times the ROE factor (0.031150) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.9171

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,986
Comparison Date: 7/1/1991	Current RS PBS:	48,357
Comparison Bed 35	Effective PBS Limitation	1,084,510

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	106.8005	106.8005	0.9495	105.8510
Indirect Care	58.1745	58.1745	0.5172	57.6573
Property	13.6500	19.6577	0.1748	19.4829
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	234.8051	240.8128	2.1410	245.8118

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 313424-00 - 2010/01

215.67

Hollywood Hills Rehabilitation Center, LLC

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1200 N 35th Avenue Hollywood FL 33021 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 1/1/2006 Previous Med # 200204	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 152 Maximum: 55,632 Max Annualized: 55,480 Total Patient: 48,831 Medicare: 12,713 Medicaid: 18,385	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.65026% Occupancy: 87.77502% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.58085% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	902,702	1,303,140	996,726	263,457	0	3,466,025
1a	Audit Adjustments						
2	Cost Per Diem	49.0999	70.8806	54.2141	14.3300		188.5246
3	Cost Per Diem Inflated	50.0528	75.5865	55.2663			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.0528	75.5865	55.2663	14.3300		195.2356
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.2577		54.7759			
7	Provider Target Rate	53.0204		55.5754			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	75.5865	55.2663	13.6500		193.6916
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	75.5865	55.2663	13.6500		193.6916
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 313424-00 - 2010/01
215.67

Hollywood Hills Rehabilitation Center, LLC

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 6,412,477 FRVS Base Asset: 3,129,551 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,323,889.00 Type: Fixed [2] < 60% of Base: True Interest Rate: 9.5000 % Chase Rate: 12.5000 % Amortization Rate: 12.5000 % Interest Only: True Yearly Payment: 637,797	Total Amount	Per Diem		
	80% Capital(1):	5,129,982	12.7733		
	20% ROE(2):	1,282,495	1.0541		
	Insurance Cost(3):	126,012	2.5806		
	Taxes Cost(3):	102,300	2.0950		
	Home Office(3):	0	0.0000		
	Replacement(3&4):	168,521	0.0000		
	Total FRVS PD:			18.5030	

(1) 80% Capital (\$5,129,982) amortized at 12.5000% for 20 years Interest of \$637,797 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$12.7733

(2) 20% ROE (\$1,282,495) times the ROE factor (0.041040) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$1.0541

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 152	Effective PBS Limitation	4,332,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	75.5865	75.5865	0.6720	74.9145
Indirect Care	55.2663	55.2663	0.4913	54.7750
Property	13.6500	18.5030	0.1645	18.3385
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7531
Supplemental Rate Add-on				\$7.1400
Totals	193.6916	198.5446	1.7651	215.6726

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
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0 313718-00 - 2010/01

207.06

Lutheran Haven Nursing Home

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Church Non-Profit [2] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2041 W. State Rd. 426	09/01/2007-08/31/2008	Number of Beds: 42	Superior: 0
Oviedo Fl 32765	Days In CR 366	Maximum: 15,372	Standard: 181
County: Seminole [59]	First Used: 2009/07	Max Annualized: 15,330	Conditional: 0
Region: Central [3] Area: 7	Last Used: 2010/01	Total Patient: 14,554	Total: 181
Control Church Non-Profit [2]	Unaudited [3]	Medicare: 2,425	Inflation
Current Class Central Small [5]	Initial CR? False	Medicaid: 7,346	FY Index: 1.77303029
Class at 1/94: North Small [1]	Medicaid Utilization 50.47410%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 94.67863%		Cost: 1.00100993
Open Date: 12/17/2005	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 12/17/2005	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.70249059
Entered Medicaid 12/16/2005	Low Occupancy Adjustment Factor: 117.12087%		DC Sem Index: 1.80700000
Med # Active Date: 12/16/2005	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.06138619
Previous Med #			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	386,914	584,714	407,231	216,707	0	1,595,566
1a	Audit Adjustments						
2	Cost Per Diem	52.6700	79.5962	55.4357	29.5000		217.2019
3	Cost Per Diem Inflated	52.7232	84.4823	55.4917			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.7232	84.4823	55.4917	29.5000		222.1972
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.5639		55.2231			
7	Provider Target Rate	51.3019		56.0291			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	51.3019	84.4823	55.4917	13.6500		204.9259
12/13	Medicaid Adjustment Rate		0.0451	0.0296			
14	Prospective Per Diem 11	51.3019	84.5274	55.5213	13.6500		205.0006
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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207.06

Lutheran Haven Nursing Home

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	12/16/2005	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,663,145.00		Total Amount	Per Diem
RS to Start Calcs:	2005/07	Type:	Variable [3]	80% Capital(1):	1,513,558	6.6596
Indexed Asset Value	1,891,948	< 60% of Base:	False	20% ROE(2):	378,390	1.0800
FRVS Base Asset:	1,858,542	Interest Rate:	2.0000 %	Insurance Cost(3):	38,238	2.6273
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.039380	Amortization Rate:	2.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	104,033	0.0000
		Yearly Payment:	91,882	Total FRVS PD:		10.3669

(1) 80% Capital (\$1,513,558) amortized at 2.0000% for 20 years Principal & Interest of \$91,882 divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$6.6596

(2) 20% ROE (\$378,390) times the ROE factor (0.039380) divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$1.0800

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	44,251
Comparison Date: 1/1/2005	Current RS PBS:	48,357
Comparison Bed 42	Effective PBS Limitation	1,858,542

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	51.3019	51.3019	0.4561	50.8458
Direct Care	84.5274	84.5274	0.7515	83.7759
Indirect Care	55.5213	55.5213	0.4936	55.0277
Property	13.6500	10.3669	0.0922	10.2747
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	205.0006	201.7175	1.7934	207.0641

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 315524-00 - 2010/01

200.02

Carrington Place Care Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10501 Roosevelt Blvd. North St. Petersburg FL 33716 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1988 Acquired Date: 8/1/1988 Entered Medicaid 10/1/1988 Med # Active Date: 5/1/2006 Previous Med # 258768	09/01/2007-12/31/2008 Days In CR 488 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 58,560 Max Annualized: 43,800 Total Patient: 55,438 Medicare: 8,211 Medicaid: 33,024	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 59.56925% Occupancy: 94.66872% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.10860% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,289,622	2,763,874	1,289,175	800,832	0	6,143,503
1a	Audit Adjustments						
2	Cost Per Diem	39.0511	83.6929	39.0375	24.2500		186.0315
3	Cost Per Diem Inflated	38.4575	88.3636	38.4441			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.4575	88.3636	38.4441	24.2500		189.5152
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.4564		44.2413			
7	Provider Target Rate	40.0323		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.4575	88.3636	38.4441	13.6500		178.9152
12/13	Medicaid Adjustment Rate		0.9513	0.4139			
14	Prospective Per Diem 11	38.4575	89.3149	38.8580	13.6500		180.2804
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 315524-00 - 2010/01

200.02

Carrington Place Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/1/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,520,263.00		Total Amount	Per Diem
RS to Start Calcs:	1988/07	Type:	Fixed [2]	80% Capital(1):	4,321,586	9.2978
Indexed Asset Value	5,401,983	< 60% of Base:	False	20% ROE(2):	1,080,397	1.0470
FRVS Base Asset:	3,559,440	Interest Rate:	5.8318 %	Insurance Cost(3):	92,905	1.6758
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	101,476	1.8304
ROE Factor	0.038200	Amortization Rate:	5.8318 %	Home Office(3):	26,064	0.4701
		Interest Only:	False	Replacement(3&4):	68,062	0.0000
		Yearly Payment:	366,520	Total FRVS PD:		14.3211

(1) 80% Capital (\$4,321,586) amortized at 5.8318% for 20 years Principal & Interest of \$366,520 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2978

(2) 20% ROE (\$1,080,397) times the ROE factor (0.038200) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0470

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,559,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.4575	38.4575	0.3419	38.1156
Direct Care	89.3149	89.3149	0.7941	88.5208
Indirect Care	38.8580	38.8580	0.3455	38.5125
Property	13.6500	14.3211	0.1273	14.1938
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5365
Supplemental Rate Add-on				\$7.1400
Totals	180.2804	180.9515	1.6088	200.0192

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 315664-00 - 2010/01

213.57

Life Care Center of Pensacola

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3291 East Olive Road Pensacola FL 32514 County: Escambia [17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/9/2006 Acquired Date: 6/9/2006 Entered Medicaid 6/1/2006 Med # Active Date: 6/1/2006 Previous Med #	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,649 Medicare: 24,090 Medicaid: 9,147	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 24.95839% Occupancy: 83.44490% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.22434% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	419,006	800,978	547,032	474,912	0	2,241,928
1a	Audit Adjustments						
2	Cost Per Diem	45.8080	87.5673	59.8045	51.9200		245.0998
3	Cost Per Diem Inflated	44.4649	91.9164	58.0510			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.4649	91.9164	58.0510	51.9200		246.3523
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.5162		71.4266			
7	Provider Target Rate	58.3556		72.4691			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	91.9164	52.4914	13.6500		201.4049
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	91.9164	52.4914	13.6500		201.4049
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 315664-00 - 2010/01

213.57

Life Care Center of Pensacola

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	6/1/2006	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	11,530,000.00		Total Amount	Per Diem
RS to Start Calcs:	2006/01	Type:	Variable [3]	80% Capital(1):	4,552,112	9.3376
Indexed Asset Value	5,690,140	< 60% of Base:	False	20% ROE(2):	1,138,028	1.0494
FRVS Base Asset:	478,329	Interest Rate:	6.0000 %	Insurance Cost(3):	26,966	0.7358
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	100,744	2.7489
ROE Factor	0.036350	Amortization Rate:	5.2500 %	Home Office(3):	42,457	1.1585
		Interest Only:	False	Replacement(3&4):	12,036	0.0000
		Yearly Payment:	368,090	Total FRVS PD:		15.0302

(1) 80% Capital (\$4,552,112) amortized at 5.2500% for 20 years Principal & Interest of \$368,090 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3376

(2) 20% ROE (\$1,138,028) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0494

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	44,577
Comparison Date: 7/1/2005	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,349,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	91.9164	91.9164	0.8172	91.0992
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	13.6500	15.0302	0.1336	14.8966
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$5.4452
Supplemental Rate Add-on				\$7.1400
Totals	201.4049	202.7851	1.8029	213.5674

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 316075-00 - 2010/01
212.37

Westwood Health Care Center

Type of Cost Report: Cost Settled Interim CHOW[5] Type of Cost: Actual[2] Type of Rate: Prospective[1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1001 Mar Walt Drive Ft. Walton Beach FL 32457 County: Okaloosa[46] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 7/1/1985 Acquired Date: 7/1/1985 Entered Medicaid 7/1/1985 Med # Active Date: 3/31/2006 Previous Med # 225061	03/31/2006-12/31/2006 Days In CR 276 First Used: 2006/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 16,560 Max Annualized: 21,900 Total Patient: 15,208 Medicare: 4,939 Medicaid: 6,675	Superior: 0 Standard: 145 Conditional: 36 Total: 181
	Medicaid Utilization 43.89137% Occupancy: 91.83575% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.60412% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.63009216 Semester Index: 1.77482092 Cost: 1.08878563 Target: 1.01021645 DC FY Index: 1.62648753 DC Sem Index: 1.80700000 DC Inflation: 1.11098300 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	277,898	524,042	336,852	54,268	10,067	1,203,127
1a	Audit Adjustments						
2	Cost Per Diem	41.6327	78.5082	50.4647	8.1300	1.5082	180.2438
3	Cost Per Diem Inflated	45.3291	87.2213	54.9452			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.3291	87.2213	54.9452	8.1300	1.5082	197.1338
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.6672		55.3549			
7	Provider Target Rate	46.3337		56.1628			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.3291	87.2213	54.9452	8.1300	1.5082	197.1338
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.3291	87.2213	54.9452	8.1300	1.5082	197.1338
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 316075-00 - 2010/01

212.37

Westwood Health Care Center

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	RS to Start Calcs: Indexed Asset Value FRVS Base Asset: Occup Adj Factor: ROE Factor	Mortgage Information		Calculation of FRVS Per Diem		
		Amount:	Type:		Total Amount	Per Diem
	1985/07	3,807,470.00	Variable [3]	80% Capital(1):	1,032,702	4.9321
	1,290,877	< 60% of Base:	False	20% ROE(2):	258,175	0.6422
	892,330	Interest Rate:	7.1519 %	Insurance Cost(3):	6,288	0.4135
	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	14,229	0.9356
	0.049030	Amortization Rate:	7.1519 %	Home Office(3):	20,502	1.3481
		Interest Only:	False	Replacement(3&4):	1,800	0.0000
		Yearly Payment:	97,211	Total FRVS PD:		8.2715

(1) 80% Capital (\$1,032,702) amortized at 7.1519% for 20 years Principal & Interest of \$97,211 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$4.9321

(2) 20% ROE (\$258,175) times the ROE factor (0.049030) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6422

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.3291	45.3291	0.4030	44.9261
Direct Care	87.2213	87.2213	0.7754	86.4459
Indirect Care	54.9452	54.9452	0.4885	54.4567
Property	8.1300	8.2715	0.0723	8.0577
ROE	1.5082	0.8866	0.0134	1.4948
ROE Adjustment	-0.8866	-0.8866	-0.0079	-0.8787
Quality Assess-Medicaid Share				\$10.7295
Supplemental Rate Add-on				\$7.1400
Totals	196.2472	195.7671	1.7447	212.3720

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 316229-00 - 2010/01
237.86

Desoto Health & Rehab

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1002 North Brevard Avenue Arcadia FL 34266 County: Desoto [14] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 9/1/1980 Acquired Date: 9/1/1980 Entered Medicaid 9/1/1980 Med # Active Date: 6/28/2006 Previous Med # 229741	12/01/2007-11/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 41 Maximum: 15,006 Max Annualized: 14,965 Total Patient: 13,821 Medicare: 2,627 Medicaid: 9,871	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.42030% Occupancy: 92.10316% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.93491% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81527688 Semester Index: 1.77482092 Cost: 0.97771361 Target: 1.01021645 DC FY Index: 1.71648541 DC Sem Index: 1.80700000 DC Inflation: 1.05273251 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	561,427	848,102	628,809	317,550	0	2,355,888
1a	Audit Adjustments						
2	Cost Per Diem	56.8764	85.9185	63.7027	32.1700		238.6676
3	Cost Per Diem Inflated	55.6088	90.4492	62.2830			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.6088	90.4492	62.2830	32.1700		240.5110
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	63.4848		75.9015			
7	Provider Target Rate	64.4114		77.0093			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	55.6088	90.4492	62.2830	13.6500		221.9910
12/13	Medicaid Adjustment Rate		2.1796	1.5009			
14	Prospective Per Diem 11	55.6088	92.6288	63.7839	13.6500		225.6715
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 316229-00 - 2010/01
237.86

Desoto Health & Rehab

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 1,925,649 FRVS Base Asset: 1,077,566 Occup Adj Factor: 0.9000 ROE Factor 0.037400	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,300,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,540,519	10.6414
	< 60% of Base:	False	20% ROE(2):	385,130	1.0694
	Interest Rate:	7.0000 %	Insurance Cost(3):	61,542	4.4528
	Chase Rate:	5.5000 %	Taxes Cost(3):	56,316	4.0747
	Amortization Rate:	7.0000 %	Home Office(3):	7,255	0.5249
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	143,324	Total FRVS PD:	20.7632		

- (1) 80% Capital (\$1,540,519) amortized at 7.0000% for 20 years Principal & Interest of \$143,324 divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$10.6414
- (2) 20% ROE (\$385,130) times the ROE factor (0.037400) divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$1.0694
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	55.6088	55.6088	0.4944	55.1144	
Direct Care	92.6288	92.6288	0.8235	91.8053	
Indirect Care	63.7839	63.7839	0.5671	63.2168	
Property	13.6500	20.7632	0.1846	20.5786	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	225.6715	232.7847	2.0696	237.8551	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 316601-00 - 2010/01

168.05

San Marco Terrace Rehabilitation and Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
189 San Marco Avenue St. Augustine FL 32084 County: St Johns [55] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 11/1/2005 Previous Med # 209791	05/01/2008-04/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 68 Maximum: 24,820 Max Annualized: 24,820 Total Patient: 21,266 Medicare: 4,260 Medicaid: 11,853	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.73686% Occupancy: 85.68090% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.99035% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.79553874 Semester Index: 1.77482092 Cost: 0.98846150 Target: 1.01021645 DC FY Index: 1.74431997 DC Sem Index: 1.80700000 DC Inflation: 1.03593379 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	447,957	838,993	363,469	216,080	0	1,866,499
1a	Audit Adjustments						
2	Cost Per Diem	37.7927	70.7832	30.6647	18.2300		157.4706
3	Cost Per Diem Inflated	37.3566	73.3267	30.3109			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3566	73.3267	30.3109	18.2300		159.2242
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.3498		46.4097			
7	Provider Target Rate	39.9241		47.0870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.3566	73.3267	30.3109	13.6500		154.6442
12/13	Medicaid Adjustment Rate		0.4732	0.1956			
14	Prospective Per Diem 11	37.3566	73.7999	30.5065	13.6500		155.3130
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 316601-00 - 2010/01

168.05

San Marco Terrace Rehabilitation and Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/1/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,900,000.00		Total Amount	Per Diem
RS to Start Calcs:	1983/01	Type:	Fixed [2]	80% Capital(1):	973,454	4.4263
Indexed Asset Value	1,216,818	< 60% of Base:	False	20% ROE(2):	243,364	0.3597
FRVS Base Asset:	722,452	Interest Rate:	8.1600 %	Insurance Cost(3):	9,052	0.4257
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	39,028	1.8352
ROE Factor	0.033020	Amortization Rate:	8.1600 %	Home Office(3):	17,545	0.8250
		Interest Only:	False	Replacement(3&4):	50,355	0.0000
		Yearly Payment:	98,875	Total FRVS PD:		7.8719

(1) 80% Capital (\$973,454) amortized at 8.1600% for 20 years Principal & Interest of \$98,875 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$4.4263

(2) 20% ROE (\$243,364) times the ROE factor (0.033020) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.3597

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 68	Effective PBS Limitation	1,938,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3566	37.3566	0.3321	37.0245
Direct Care	73.7999	73.7999	0.6561	73.1438
Indirect Care	30.5065	30.5065	0.2712	30.2353
Property	13.6500	7.8719	0.0700	7.8019
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7069
Supplemental Rate Add-on				\$7.1400
Totals	155.3130	149.5349	1.3294	168.0524

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 316628-00 - 2010/01

194.18

Laurellwood Nursing Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3127 - 57th Avenue North St. Petersburg FL 33714 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 3/1/1980 Entered Medicaid 3/1/1980 Med # Active Date: 12/1/2005 Previous Med # 257206	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 15,976 Medicare: 2,401 Medicaid: 12,713	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 79.57561% Occupancy: 72.94977% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 90.24149% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	551,066	986,529	496,546	263,540	0	2,297,681
1a	Audit Adjustments						
2	Cost Per Diem	43.3467	77.6000	39.0581	20.7300		180.7348
3	Cost Per Diem Inflated	43.2023	80.1663	38.9280			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.2023	80.1663	38.9280	20.7300		183.0266
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.6220		50.6391			
7	Provider Target Rate	45.2733		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.2023	80.1663	38.9280	13.6500		175.9466
12/13	Medicaid Adjustment Rate		2.6673	1.2952			
14	Prospective Per Diem 11	43.2023	82.8336	40.2232	13.6500		179.9091
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 316628-00 - 2010/01
194.18

Laurellwood Nursing Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 1,444,923 FRVS Base Asset: 764,013 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	1,155,938	5.6695
	< 60% of Base:	False	20% ROE(2):	288,985	0.4734
	Interest Rate:	7.5000 %	Insurance Cost(3):	3,220	0.2016
	Chase Rate:	7.2500 %	Taxes Cost(3):	23,785	1.4888
	Amortization Rate:	7.5000 %	Home Office(3):	16,067	1.0057
	Interest Only:	False	Replacement(3&4):	100,681	0.0000
Yearly Payment:	111,746	Total FRVS PD:		8.8390	

(1) 80% Capital (\$1,155,938) amortized at 7.5000% for 20 years Principal & Interest of \$111,746 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.6695

(2) 20% ROE (\$288,985) times the ROE factor (0.032290) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4734

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,710,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	43.2023	43.2023	0.3841	42.8182	
Direct Care	82.8336	82.8336	0.7364	82.0972	
Indirect Care	40.2232	40.2232	0.3576	39.8656	
Property	13.6500	8.8390	0.0786	8.7604	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$13.5019	
Supplemental Rate Add-on				\$7.1400	
Totals	179.9091	175.0981	1.5567	194.1833	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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189.30

HarbourWood Nursing Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2855 Gulf to Bay Boulevard, B Clearwater FL 33759 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/3/1996 Acquired Date: 7/3/1996 Entered Medicaid 7/3/1996 Med # Active Date: 12/1/2005 Previous Med # 251577	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,790 Medicare: 5,902 Medicaid: 23,514	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.64648% Occupancy: 93.12785% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.20250% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	901,874	1,908,175	788,476	479,921	0	4,078,446
1a	Audit Adjustments						
2	Cost Per Diem	38.3548	81.1506	33.5322	20.4100		173.4476
3	Cost Per Diem Inflated	38.2271	83.8344	33.4205			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.2271	83.8344	33.4205	20.4100		175.8920
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5977		44.2413			
7	Provider Target Rate	37.1318		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1318	83.8344	33.4205	13.6500		168.0367
12/13	Medicaid Adjustment Rate		0.7212	0.2875			
14	Prospective Per Diem 11	37.1318	84.5556	33.7080	13.6500		169.0454
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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189.30

HarbourWood Nursing Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/3/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,560,000.00		Total Amount	Per Diem
RS to Start Calcs:	1996/07	Type:	Variable [3]	80% Capital(1):	4,108,964	9.5108
Indexed Asset Value	5,136,205	< 60% of Base:	False	20% ROE(2):	1,027,241	0.8414
FRVS Base Asset:	4,325,640	Interest Rate:	6.7500 %	Insurance Cost(3):	21,847	0.5356
Occup Adj Factor:	0.9000	Chase Rate:	7.0000 %	Taxes Cost(3):	117,877	2.8899
ROE Factor	0.032290	Amortization Rate:	6.7500 %	Home Office(3):	36,989	0.9068
		Interest Only:	False	Replacement(3&4):	147,908	0.0000
		Yearly Payment:	374,917	Total FRVS PD:		14.6845

(1) 80% Capital (\$4,108,964) amortized at 6.7500% for 20 years Principal & Interest of \$374,917 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5108

(2) 20% ROE (\$1,027,241) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8414

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	36,047
Comparison Date:	1/1/1996	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	4,325,640

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1318	37.1318	0.3301	36.8017
Direct Care	84.5556	84.5556	0.7517	83.8039
Indirect Care	33.7080	33.7080	0.2997	33.4083
Property	13.6500	14.6845	0.1306	14.5539
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5908
Supplemental Rate Add-on				\$7.1400
Totals	169.0454	170.0799	1.5121	189.2986

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 316644-00 - 2010/01

183.92

GraceWood Nursing Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8600 U.S. Highway 19 North Pinellas Park FL 33782 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/21/1984 Acquired Date: 12/21/1984 Entered Medicaid 12/21/1984 Med # Active Date: 12/1/2005 Previous Med # 228583	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,140 Medicare: 3,972 Medicaid: 34,689	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.31940% Occupancy: 93.92694% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.19101% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,315,163	2,756,426	927,913	685,108	0	5,684,610
1a	Audit Adjustments						
2	Cost Per Diem	37.9130	79.4611	26.7495	19.7500		163.8736
3	Cost Per Diem Inflated	37.7867	82.0890	26.6604			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7867	82.0890	26.6604	19.7500		166.2861
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	36.5977		44.2413			
7	Provider Target Rate	37.1318		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.1318	82.0890	26.6604	13.6500		159.5312
12/13	Medicaid Adjustment Rate		3.1694	1.0293			
14	Prospective Per Diem 11	37.1318	85.2584	27.6897	13.6500		163.7299
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 316644-00 - 2010/01

183.92

GraceWood Nursing Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Variable [3]	80% Capital(1):	4,097,507	9.8587
Indexed Asset Value	5,121,884	< 60% of Base:	False	20% ROE(2):	1,024,377	0.8391
FRVS Base Asset:	3,239,533	Interest Rate:	7.2500 %	Insurance Cost(3):	15,145	0.3681
Occup Adj Factor:	0.9000	Chase Rate:	7.2500 %	Taxes Cost(3):	77,010	1.8719
ROE Factor	0.032290	Amortization Rate:	7.2500 %	Home Office(3):	35,721	0.8683
		Interest Only:	False	Replacement(3&4):	43,242	0.0000
		Yearly Payment:	388,629	Total FRVS PD:		13.8061

(1) 80% Capital (\$4,097,507) amortized at 7.2500% for 20 years Principal & Interest of \$388,629 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8587

(2) 20% ROE (\$1,024,377) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8391

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.1318	37.1318	0.3301	36.8017
Direct Care	85.2584	85.2584	0.7580	84.5004
Indirect Care	27.6897	27.6897	0.2462	27.4435
Property	13.6500	13.8061	0.1227	13.6834
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3558
Supplemental Rate Add-on				\$7.1400
Totals	163.7299	163.8860	1.4570	183.9248

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 316652-00 - 2010/01

176.82

BavWood Nursing Center, Inc

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2000 17th Avenue South St. Petersburg FL 33712 County: Pinellas [52] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 10/1/1981 Acquired Date: 10/1/1981 Entered Medicaid 10/1/1981 Med # Active Date: 12/1/2005 Previous Med # 228206	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 59 Maximum: 21,535 Max Annualized: 21,535 Total Patient: 19,216 Medicare: 1,342 Medicaid: 17,772	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 92.48543% Occupancy: 89.23149% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.38256% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	669,427	1,286,492	626,172	127,425	0	2,709,516
1a	Audit Adjustments						
2	Cost Per Diem	37.6675	72.3887	35.2336	7.1700		152.4598
3	Cost Per Diem Inflated	37.5421	74.7827	35.1163			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.5421	74.7827	35.1163	7.1700		154.6111
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.6705		50.6391			
7	Provider Target Rate	44.3079		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.5421	74.7827	35.1163	7.1700		154.6111
12/13	Medicaid Adjustment Rate		3.3652	1.5802			
14	Prospective Per Diem 11	37.5421	78.1479	36.6965	7.1700		159.5565
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 316652-00 - 2010/01

176.82

BavWood Nursing Center, Inc

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/2005 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 549,184 FRVS Base Asset: 341,074 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	550,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	439,347	2.1763
	< 60% of Base:	False	20% ROE(2):	109,837	0.1830
	Interest Rate:	7.4091 %	Insurance Cost(3):	4,760	0.2477
	Chase Rate:	6.5000 %	Taxes Cost(3):	11,067	0.5759
	Amortization Rate:	7.4091 %	Home Office(3):	13,804	0.7184
	Interest Only:	False	Replacement(3&4):	13,229	0.0000
Yearly Payment:	42,180	Total FRVS PD:		3.9013	

(1) 80% Capital (\$439,347) amortized at 7.4091% for 20 years Principal & Interest of \$42,180 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$2.1763

(2) 20% ROE (\$109,837) times the ROE factor (0.032290) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.1830

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 59	Effective PBS Limitation	1,681,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.5421	37.5421	0.3338	37.2083
Direct Care	78.1479	78.1479	0.6948	77.4531
Indirect Care	36.6965	36.6965	0.3263	36.3702
Property	7.1700	3.9013	0.0347	3.8666
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.7803
Supplemental Rate Add-on				\$7.1400
Totals	159.5565	156.2878	1.3896	176.8185

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 317136-00 - 2010/01

237.71

Harmony Healthcare & Rehabilitation Center

Type of Cost Report: Cost Settled Interim New Facility[6] Type of Cost: Actual[2] Type of Rate: Prospective[1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: New Provider[2]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2600 Courtland Street Sarasota FL 34237 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/27/2006 Acquired Date: 6/27/2006 Entered Medicaid 6/27/2006 Med # Active Date: 6/27/2006 Previous Med #	06/27/2006-07/31/2007 Days In CR 400 First Used: 2006/01 Last Used: 2010/01 Unaudited [3] Initial CR? True	Number of Beds: 120 Maximum: 48,000 Max Annualized: 43,800 Total Patient: 22,281 Medicare: 6,530 Medicaid: 8,139	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 36.52888% Occupancy: 46.41875% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 57.42166% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.64289539 Semester Index: 1.77482092 Cost: 1.08030063 Target: 1.01021645 DC FY Index: 1.64600000 DC Sem Index: 1.80700000 DC Inflation: 1.09781288 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	845,617	946,241	612,685	341,512	0	2,746,055
1a	Audit Adjustments						
2	Cost Per Diem	103.8969	116.2601	75.2777	41.9599		337.3947
3	Cost Per Diem Inflated	112.2399	127.6318	81.3225			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	112.2399	127.6318	81.3225	41.9599		363.1541
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	113.2807		82.0767			
7	Provider Target Rate	114.9340		83.2746			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	97.1828	55.7263	13.6500		215.7479
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	97.1828	55.7263	13.6500		215.7479
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 317136-00 - 2010/01

237.71

Harmony Healthcare & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	6/27/2006	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	2006/01	Type:	Variable [3]	80% Capital(1):	4,330,097	10.6189
Indexed Asset Value	5,412,621	< 60% of Base:	False	20% ROE(2):	1,082,524	1.3203
FRVS Base Asset:	5,349,240	Interest Rate:	7.7500 %	Insurance Cost(3):	72,924	3.2729
Occup Adj Factor:	0.9000	Chase Rate:	5.5000 %	Taxes Cost(3):	88,942	3.9918
ROE Factor	0.048080	Amortization Rate:	7.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	276,753	0.0000
		Yearly Payment:	418,596	Total FRVS PD:		19.2039

(1) 80% Capital (\$4,330,097) amortized at 7.5000% for 20 years Principal & Interest of \$418,596 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6189

(2) 20% ROE (\$1,082,524) times the ROE factor (0.048080) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3203

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	44,577
Comparison Date: 7/1/2005	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,349,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	13.6500	19.2039	0.1707	19.0332
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.2330
Supplemental Rate Add-on				\$7.1400
Totals	215.7479	221.3018	1.9674	237.7074

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 317195-00 - 2010/01

215.06

The Nursing Center at Freedom Village

Type of Cost Report: Cost Settled Interim CHOW[5] Type of Cost: Actual[2] Type of Rate: Prospective[1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6410 21st Avenue West Bradenton FL 34209 County: Manatee[41] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 6/23/1989 Acquired Date: 6/23/1989 Entered Medicaid 6/23/1989 Med # Active Date: 6/12/2006 Previous Med # 263036	06/12/2006-11/30/2007 Days In CR 537 First Used: 2006/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 64,440 Max Annualized: 43,800 Total Patient: 55,352 Medicare: 13,473 Medicaid: 13,265	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 23.96481% Occupancy: 85.89696% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.25762% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.65419811 Semester Index: 1.77482092 Cost: 1.07291920 Target: 1.01021645 DC FY Index: 1.65265993 DC Sem Index: 1.80700000 DC Inflation: 1.09338889 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	593,739	1,296,296	668,567	429,388	0	2,987,990
1a	Audit Adjustments						
2	Cost Per Diem	44.7598	97.7230	50.4008	32.3700		225.2536
3	Cost Per Diem Inflated	48.0236	106.8492	54.0760			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0236	106.8492	54.0760	32.3700		241.3188
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.6274		54.7559			
7	Provider Target Rate	49.3371		55.5551			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	54.0760	13.6500		209.9109
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	95.9170	54.0760	13.6500		209.9109
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 317195-00 - 2010/01

215.06

The Nursing Center at Freedom Village

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 6/23/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 3,535,509 FRVS Base Asset: 1,655,981 Occup Adj Factor: 0.9000 ROE Factor 0.047710	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	10,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,828,407	7.0684
	< 60% of Base:	False	20% ROE(2):	707,102	0.8558
	Interest Rate:	7.7500 %	Insurance Cost(3):	38,375	0.6933
	Chase Rate:	8.0000 %	Taxes Cost(3):	79,725	1.4403
	Amortization Rate:	7.7500 %	Home Office(3):	191,593	3.4614
	Interest Only:	False	Replacement(3&4):	423,412	0.0000
Yearly Payment:	278,637	Total FRVS PD:	13.5192		

(1) 80% Capital (\$2,828,407) amortized at 7.7500% for 20 years Principal & Interest of \$278,637 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.0684

(2) 20% ROE (\$707,102) times the ROE factor (0.047710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8558

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	1,789,260

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	54.0760	54.0760	0.4808	53.5952
Property	13.6500	13.5192	0.1202	13.3990
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	209.9109	209.7801	1.8651	215.0550

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 317349-00 - 2010/01
201.07

Darcy Hall of Life Care

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2170 Palm Beach Lakes Blvd. West Palm Beach FL 33409 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 9/14/2006 Previous Med # 203483	04/01/2008-12/31/2008 Days In CR 275 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 220 Maximum: 60,500 Max Annualized: 80,300 Total Patient: 41,655 Medicare: 8,805 Medicaid: 27,911	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.00516% Occupancy: 68.85124% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 85.17146% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,269,162	2,258,580	1,519,903	349,167	0	5,396,812
1a	Audit Adjustments						
2	Cost Per Diem	45.4717	80.9208	54.4553	12.5100		193.3578
3	Cost Per Diem Inflated	44.4302	84.3528	53.2081			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.4302	84.3528	53.2081	12.5100		194.5011
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.0053		46.1912			
7	Provider Target Rate	41.6038		46.8654			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.6038	84.3528	46.8654	12.5100		185.3320
12/13	Medicaid Adjustment Rate		1.6137	0.8966			
14	Prospective Per Diem 11	41.6038	85.9665	47.7620	12.5100		187.8423
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 317349-00 - 2010/01

201.07

Darcv Hall of Life Care

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/1990	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Variable [3]	80% Capital(1):	3,477,883	3.3492
Indexed Asset Value	4,347,354	< 60% of Base:	False	20% ROE(2):	869,471	0.4378
FRVS Base Asset:	2,203,076	Interest Rate:	3.5000 %	Insurance Cost(3):	15,227	0.3656
Occup Adj Factor:	0.9000	Chase Rate:	3.2500 %	Taxes Cost(3):	112,074	2.6905
ROE Factor	0.036390	Amortization Rate:	3.5000 %	Home Office(3):	35,608	0.8548
		Interest Only:	False	Replacement(3&4):	224,548	0.0000
		Yearly Payment:	242,044	Total FRVS PD:		7.6979

(1) 80% Capital (\$3,477,883) amortized at 3.5000% for 20 years Principal & Interest of \$242,044 divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$3.3492

(2) 20% ROE (\$869,471) times the ROE factor (0.036390) divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$0.4378

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 220	Effective PBS Limitation	6,270,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.6038	41.6038	0.3699	41.2339
Direct Care	85.9665	85.9665	0.7643	85.2022
Indirect Care	47.7620	47.7620	0.4246	47.3374
Property	12.5100	7.6979	0.0684	7.6295
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.5312
Supplemental Rate Add-on				\$7.1400
Totals	187.8423	183.0302	1.6272	201.0742

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 317560-00 - 2010/01

205.53

Keystone Rehab. and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1120 West Donegan Avenue Kissimmee FL 34741 County: Osceola [49] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/19/2006 Acquired Date: 10/19/2006 Entered Medicaid 10/19/2006 Med # Active Date: 10/19/2006 Previous Med #	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,351 Medicare: 9,460 Medicaid: 26,790	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 64.78682% Occupancy: 94.15073% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.46783% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,412,283	2,057,992	1,180,834	175,207	0	4,826,316
1a	Audit Adjustments						
2	Cost Per Diem	52.7168	76.8194	44.0774	6.5400		180.1536
3	Cost Per Diem Inflated	52.7700	81.5351	44.1219			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.7700	81.5351	44.1219	6.5400		184.9670
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	85.1366		62.4799			
7	Provider Target Rate	86.3792		63.3918			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	81.5351	44.1219	6.5400		178.4649
12/13	Medicaid Adjustment Rate		1.3564	0.7340			
14	Prospective Per Diem 11	46.2679	82.8915	44.8559	6.5400		180.5553
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 317560-00 - 2010/01

205.53

Keystone Rehab. and Health Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/19/2006 Year of Phase-In/ Full: RS to Start Calcs: 2006/07 Indexed Asset Value 5,476,666 FRVS Base Asset: 5,397,720 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,381,333	9.0845
	< 60% of Base:	True	20% ROE(2):	1,095,333	1.0942
	Interest Rate:	8.2500 %	Insurance Cost(3):	35,779	0.8653
	Chase Rate:	8.2500 %	Taxes Cost(3):	104,316	2.5227
	Amortization Rate:	8.2500 %	Home Office(3):	9,284	0.2245
	Interest Only:	True	Replacement(3&4):	30,387	0.0000
Yearly Payment:	358,112	Total FRVS PD:	13.7912		

(1) 80% Capital (\$4,381,333) amortized at 8.2500% for 20 years Interest of \$358,112 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0845

(2) 20% ROE (\$1,095,333) times the ROE factor (0.039380) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0942

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	44,981
Comparison Date: 1/1/2006	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	5,397,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	82.8915	82.8915	0.7369	82.1546
Indirect Care	44.8559	44.8559	0.3988	44.4571
Property	6.5400	13.7912	0.1226	13.6686
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.2548
Supplemental Rate Add-on				\$7.1400
Totals	180.5553	187.8065	1.6696	205.5317

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 317578-00 - 2010/01

225.40

Parklands Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1000 S.W. 16th Avenue Gainesville FL 32601 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1980 Acquired Date: 7/1/1980 Entered Medicaid 7/1/1980 Med # Active Date: 10/1/2006 Previous Med # 267821	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,391 Medicare: 5,293 Medicaid: 27,202	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.75013% Occupancy: 85.36758% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.60277% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,282,818	2,610,891	1,542,040	647,408	0	6,083,157
1a	Audit Adjustments						
2	Cost Per Diem	47.1590	95.9816	56.6885	23.8000		223.6291
3	Cost Per Diem Inflated	46.2310	99.7061	55.5729			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.2310	99.7061	55.5729	23.8000		225.3100
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.4249		57.0009			
7	Provider Target Rate	48.1171		57.8328			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	94.6512	52.4914	13.6500		204.1397
12/13	Medicaid Adjustment Rate		2.4225	1.3435			
14	Prospective Per Diem 11	43.3471	97.0737	53.8349	13.6500		207.9057
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 317578-00 - 2010/01
225.40

Parklands Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1980/07 Indexed Asset Value 3,089,402 FRVS Base Asset: 1,756,442 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 5,850,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 8.7500 % Chase Rate: 8.2500 % Amortization Rate: 8.7500 % Interest Only: False Yearly Payment: 262,093	Total Amount	Per Diem		
	80% Capital(1):	2,471,522	6.6487		
	20% ROE(2):	617,880	0.5290		
	Insurance Cost(3):	125,565	3.3582		
	Taxes Cost(3):	50,404	1.3480		
	Home Office(3):	11,622	0.3108		
	Replacement(3&4):	28,088	0.0000		
	Total FRVS PD:			12.1947	

(1) 80% Capital (\$2,471,522) amortized at 8.7500% for 20 years Principal & Interest of \$262,093 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6487

(2) 20% ROE (\$617,880) times the ROE factor (0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5290

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	97.0737	97.0737	0.8630	96.2107
Indirect Care	53.8349	53.8349	0.4786	53.3563
Property	13.6500	12.1947	0.1084	12.0863
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6406
Supplemental Rate Add-on				\$7.1400
Totals	207.9057	206.4504	1.8354	225.3956

***Medicaid Trend Adjustment :**



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0 317586-00 - 2010/01

225.31

Williston Rehabilitation and Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
300 N.W. 1st Ave. Williston FL 32696 County: Levy [38] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1981 Acquired Date: 1/1/1981 Entered Medicaid 7/1/1982 Med # Active Date: 10/1/2006 Previous Med # 267830	04/01/2008-03/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 37,899 Medicare: 6,173 Medicaid: 29,052	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.65638% Occupancy: 57.68493% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 71.35834% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81044863 Semester Index: 1.77482092 Cost: 0.98032106 Target: 1.01021645 DC FY Index: 1.73950000 DC Sem Index: 1.80700000 DC Inflation: 1.03880425 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,293,715	2,624,135	1,553,448	827,691	0	6,298,989
1a	Audit Adjustments						
2	Cost Per Diem	44.5310	90.3255	53.4713	28.4900		216.8178
3	Cost Per Diem Inflated	43.6547	93.8305	52.4190			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6547	93.8305	52.4190	28.4900		218.3942
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.0044		57.0128			
7	Provider Target Rate	46.6758		57.8449			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	93.8305	52.4190	13.6500		203.2466
12/13	Medicaid Adjustment Rate		2.8138	1.5720			
14	Prospective Per Diem 11	43.3471	96.6443	53.9910	13.6500		207.6324
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 317586-00 - 2010/01

225.31

Williston Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/2006 Year of Phase-In/ Full: RS to Start Calcs: 1981/01 Indexed Asset Value 4,124,076 FRVS Base Asset: 2,398,792 Occup Adj Factor: 0.9000 ROE Factor 0.033750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,299,261	5.9170
	< 60% of Base:	False	20% ROE(2):	824,815	0.4708
	Interest Rate:	8.7500 %	Insurance Cost(3):	145,060	3.8275
	Chase Rate:	8.2500 %	Taxes Cost(3):	83,165	2.1944
	Amortization Rate:	8.7500 %	Home Office(3):	11,780	0.3108
	Interest Only:	False	Replacement(3&4):	10,041	0.0000
Yearly Payment:	349,871	Total FRVS PD:	12.7205		

(1) 80% Capital (\$3,299,261) amortized at 8.7500% for 20 years Principal & Interest of \$349,871 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$5.9170

(2) 20% ROE (\$824,815) times the ROE factor (0.033750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.4708

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	22,673
Comparison Date: 7/1/1980	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	4,081,140

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	96.6443	96.6443	0.8592	95.7851
Indirect Care	53.9910	53.9910	0.4800	53.5110
Property	13.6500	12.7205	0.1131	12.6074
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3018
Supplemental Rate Add-on				\$7.1400
Totals	207.6324	206.7029	1.8377	225.3070

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 318761-00 - 2010/01

199.94

Lake Bennett Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1901 Kelton Ave. Ocoee FL 34761 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/6/1997 Acquired Date: 9/8/1997 Entered Medicaid 9/8/1997 Med # Active Date: 1/1/2007 Previous Med # 267848	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,970 Medicare: 7,903 Medicaid: 21,881	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 53.40737% Occupancy: 93.28324% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.39472% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	730,932	1,718,354	1,065,541	733,670	0	4,248,497
1a	Audit Adjustments						
2	Cost Per Diem	33.4049	78.5318	48.6971	33.5300		194.1638
3	Cost Per Diem Inflated	34.0532	83.7456	49.6422			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.0532	83.7456	49.6422	33.5300		200.9710
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.9100		56.5112			
7	Provider Target Rate	49.6238		57.3360			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	34.0532	83.7456	49.6422	13.6500		181.0910
12/13	Medicaid Adjustment Rate		0.3210	0.1903			
14	Prospective Per Diem 11	34.0532	84.0666	49.8325	13.6500		181.6023
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 318761-00 - 2010/01

199.94

Lake Bennett Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	9/8/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1997/07	Type:	Fixed [2]	80% Capital(1):	4,111,237	9.7030
Indexed Asset Value	5,139,046	< 60% of Base:	False	20% ROE(2):	1,027,809	1.0700
FRVS Base Asset:	4,407,879	Interest Rate:	7.9000 %	Insurance Cost(3):	46,318	1.1305
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	70,849	1.7293
ROE Factor	0.041040	Amortization Rate:	7.0000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	382,493	Total FRVS PD:		13.6328

(1) 80% Capital (\$4,111,237) amortized at 7.0000% for 20 years Principal & Interest of \$382,493 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7030

(2) 20% ROE (\$1,027,809) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0700

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	37,041
Comparison Date:	1/1/1997	Current RS PBS:	48,357
Comparison Bed	119	Effective PBS Limitation	4,407,879

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	34.0532	34.0532	0.3027	33.7505
Direct Care	84.0666	84.0666	0.7474	83.3192
Indirect Care	49.8325	49.8325	0.4430	49.3895
Property	13.6500	13.6328	0.1212	13.5116
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8249
Supplemental Rate Add-on				\$7.1400
Totals	181.6023	181.5851	1.6143	199.9357

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 318779-00 - 2010/01 195.94

Community Health and Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3611 Transmitter Road Panama City FL 32404 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/4/1997 Acquired Date: 11/4/1997 Entered Medicaid 11/4/1997 Med # Active Date: 1/1/2007 Previous Med # 266841	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,832 Medicare: 6,587 Medicaid: 20,629	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.31392% Occupancy: 95.24590% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.82260% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	891,385	1,504,122	846,535	339,760	0	3,581,802
1a	Audit Adjustments						
2	Cost Per Diem	43.2103	72.9130	41.0362	16.4700		173.6295
3	Cost Per Diem Inflated	44.0489	77.7538	41.8326			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.0489	77.7538	41.8326	16.4700		180.1053
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	50.3914		53.0913			
7	Provider Target Rate	51.1269		53.8662			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	77.7538	41.8326	13.6500		176.5835
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	77.7538	41.8326	13.6500		176.5835
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 318779-00 - 2010/01

195.94

Community Health and Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/4/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/07 Indexed Asset Value 5,269,384 FRVS Base Asset: 4,444,920 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,320,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,215,507	10.3065
	< 60% of Base:	False	20% ROE(2):	1,053,877	1.0972
	Interest Rate:	7.4600 %	Insurance Cost(3):	74,806	1.7882
	Chase Rate:	7.7500 %	Taxes Cost(3):	36,166	0.8646
	Amortization Rate:	7.4600 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	7,264	0.0000
Yearly Payment:	406,282	Total FRVS PD:	14.0565		

(1) 80% Capital (\$4,215,507) amortized at 7.4600% for 20 years Principal & Interest of \$406,282 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3065

(2) 20% ROE (\$1,053,877) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0972

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,444,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	77.7538	77.7538	0.6913	77.0625
Indirect Care	41.8326	41.8326	0.3719	41.4607
Property	13.6500	14.0565	0.1250	13.9315
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3879
Supplemental Rate Add-on				\$7.1400
Totals	176.5835	176.9900	1.5736	195.9443

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 318787-00 - 2010/01

214.58

Citrus Gardens of Fort Myers

Type of Cost Report: Cost Settled Interim CHOW[5] Type of Cost: Actual[2] Type of Rate: Prospective[1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7173 Cypress Drive SW Fort Myers FL 33907 County: Lee[36] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1983 Acquired Date: 1/1/1983 Entered Medicaid 1/1/1983 Med # Active Date: 1/15/2007 Previous Med # 252131	01/15/2007-06/30/2008 Days In CR 533 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 63,960 Max Annualized: 43,800 Total Patient: 59,100 Medicare: 6,718 Medicaid: 44,653	Superior: 0 Standard: 165 Conditional: 16 Total: 181
	Medicaid Utilization 75.55499% Occupancy: 92.40150% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.30397% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.69917466 Semester Index: 1.77482092 Cost: 1.04451941 Target: 1.01021645 DC FY Index: 1.67950000 DC Sem Index: 1.80700000 DC Inflation: 1.07591545 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,385,073	3,843,641	2,178,234	1,241,353	0	8,648,301
1a	Audit Adjustments						
2	Cost Per Diem	31.0186	86.0780	48.7814	27.8000		193.6780
3	Cost Per Diem Inflated	32.3995	92.6127	50.9531			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.3995	92.6127	50.9531	27.8000		203.7653
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.5018		52.0707			
7	Provider Target Rate	39.0637		52.8307			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.3995	92.6127	50.9531	13.6500		189.6153
12/13	Medicaid Adjustment Rate		2.4272	1.3354			
14	Prospective Per Diem 11	32.3995	95.0399	52.2885	13.6500		193.3779
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 318787-00 - 2010/01

214.58

Citrus Gardens of Fort Myers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1987 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 4,829,835 FRVS Base Asset: 2,886,169 Occup Adj Factor: 0.9000 ROE Factor 0.043260	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,960,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 3,863,868	9.6561			
	< 60% of Base: False		20% ROE(2): 965,967	1.0601			
	Interest Rate: 7.7500 %		Insurance Cost(3): 177,033	2.9955			
	Chase Rate: 8.7500 %		Taxes Cost(3): 84,039	1.4220			
	Amortization Rate: 7.7500 %		Home Office(3): 13,520	0.2288			
Interest Only: False		Replacement(3&4): 56,836	0.0000				
Yearly Payment: 380,644		Total FRVS PD:	15.3625				

(1) 80% Capital (\$3,863,868) amortized at 7.7500% for 20 years Principal & Interest of \$380,644 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6561

(2) 20% ROE (\$965,967) times the ROE factor (0.043260) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0601

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	32.3995	32.3995	0.2880	32.1115
Direct Care	95.0399	95.0399	0.8450	94.1949
Indirect Care	52.2885	52.2885	0.4649	51.8236
Property	13.6500	15.3625	0.1366	15.2259
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0838
Supplemental Rate Add-on				\$7.1400
Totals	193.3779	195.0904	1.7345	214.5797

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 318795-00 - 2010/01

229.76

The Court at Palm-Aire

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2701 North Course Drive Pompano Beach FL 33069 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 4/1/1988 Acquired Date: 4/28/1994 Entered Medicaid 4/28/1994 Med # Active Date: 9/1/2006 Previous Med # 211761	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,309 Medicare: 6,577 Medicaid: 9,384	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 46.20612% Occupancy: 92.48179% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.40330% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	425,517	745,673	789,063	381,084	0	2,341,337
1a	Audit Adjustments						
2	Cost Per Diem	45.3449	79.4622	84.0860	40.6100		249.5031
3	Cost Per Diem Inflated	46.2250	84.7378	85.7180			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.2250	84.7378	85.7180	40.6100		257.2908
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.9815		83.8416			
7	Provider Target Rate	53.7548		85.0653			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2250	84.7378	67.4461	13.6500		212.0589
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2250	84.7378	67.4461	13.6500		212.0589
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 318795-00 - 2010/01

229.76

The Court at Palm-Aire

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	4/28/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1994/01	Type:	None [1]	80% Capital(1):	1,663,686	6.8992
Indexed Asset Value	2,079,608	< 60% of Base:	True	20% ROE(2):	415,922	0.8660
FRVS Base Asset:	1,765,380	Interest Rate:	8.2500 %	Insurance Cost(3):	47,395	2.3337
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	99,154	4.8823
ROE Factor	0.041040	Amortization Rate:	8.2500 %	Home Office(3):	7,847	0.3864
		Interest Only:	True	Replacement(3&4):	3,165,759	0.0000
		Yearly Payment:	135,983	Total FRVS PD:		15.3676

(1) 80% Capital (\$1,663,686) amortized at 8.2500% for 20 years Interest of \$135,983 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.8992

(2) 20% ROE (\$415,922) times the ROE factor (0.041040) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8660

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	29,423
Comparison Date:	7/1/1987	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,765,380

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2250	46.2250	0.4110	45.8140
Direct Care	84.7378	84.7378	0.7534	83.9844
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	13.6500	15.3676	0.1366	15.2310
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7441
Supplemental Rate Add-on				\$7.1400
Totals	212.0589	213.7765	1.9006	229.7600

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319244-00 - 2010/01

244.74

Palmer Ranch Healthcare and Rehabilitation

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5111 Palmer Ranch Parkway Sarasota Fl 34238 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1999 Acquired Date: 9/28/1999 Entered Medicaid 6/1/2000 Med # Active Date: 12/1/2006 Previous Med # 269328	07/01/2008-06/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,900 Max Annualized: 21,900 Total Patient: 20,360 Medicare: 5,010 Medicaid: 7,408	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 36.38507% Occupancy: 92.96803% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.00480% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00494574 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.03021665 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	350,163	746,358	476,812	154,383	0	1,727,716
1a	Audit Adjustments						
2	Cost Per Diem	47.2682	100.7503	64.3645	20.8400		233.2230
3	Cost Per Diem Inflated	47.5020	103.7946	64.6828			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.5020	103.7946	64.6828	20.8400		236.8194
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9912		65.8634			
7	Provider Target Rate	48.6916		66.8247			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.5020	102.2014	64.6828	13.6500		228.0362
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.5020	102.2014	64.6828	13.6500		228.0362
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 319244-00 - 2010/01

244.74

Palmer Ranch Healthcare and Rehabilitation

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	6/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,596,680.00		Total Amount	Per Diem
RS to Start Calcs:	1999/07	Type:	Variable [3]	80% Capital(1):	2,018,418	10.4708
Indexed Asset Value	2,523,023	< 60% of Base:	False	20% ROE(2):	504,605	0.8108
FRVS Base Asset:	0	Interest Rate:	8.2500 %	Insurance Cost(3):	8,749	0.4297
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	31,484	1.5464
ROE Factor	0.031670	Amortization Rate:	8.2500 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	33,295	0.0000
		Yearly Payment:	206,379	Total FRVS PD:		13.2577

(1) 80% Capital (\$2,018,418) amortized at 8.2500% for 20 years Principal & Interest of \$206,379 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.4708

(2) 20% ROE (\$504,605) times the ROE factor (0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8108

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	2,330,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.5020	47.5020	0.4223	47.0797
Direct Care	102.2014	102.2014	0.9086	101.2928
Indirect Care	64.6828	64.6828	0.5751	64.1077
Property	13.6500	13.2577	0.1179	13.1398
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9799
Supplemental Rate Add-on				\$7.1400
Totals	228.0362	227.6439	2.0239	244.7399

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 319325-00 - 2010/01 217.86

Deep Creek Rehab & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
25325 Rampart Blvd Port Charlotte FL 33983 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/1/1985 Acquired Date: 2/1/1985 Entered Medicaid 3/1/1985 Med # Active Date: 10/8/2004 Previous Med # 264555	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 37,984 Medicare: 8,429 Medicaid: 22,917	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.33330% Occupancy: 86.48452% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.98445% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,298,820	1,881,030	1,092,041	288,754	0	4,560,645
1a	Audit Adjustments						
2	Cost Per Diem	56.6750	82.0801	47.6520	12.6000		199.0071
3	Cost Per Diem Inflated	55.0132	86.1567	46.2548			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	55.0132	86.1567	46.2548	12.6000		200.0247
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.8855		50.7788			
7	Provider Target Rate	48.5844		51.5199			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.5844	86.1567	46.2548	12.6000		193.5959
12/13	Medicaid Adjustment Rate		1.0016	0.5377			
14	Prospective Per Diem 11	48.5844	87.1583	46.7925	12.6000		195.1352
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 319325-00 - 2010/01
217.86

Deep Creek Rehab & Nursing Center
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/15/1990 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 5,709,993 FRVS Base Asset: 3,157,214 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,300,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,567,994	14.1174
	< 60% of Base:	False	20% ROE(2):	1,141,999	1.0531
	Interest Rate:	10.7500 %	Insurance Cost(3):	25,979	0.6839
	Chase Rate:	10.0000 %	Taxes Cost(3):	49,691	1.3082
	Amortization Rate:	10.7500 %	Home Office(3):	16,515	0.4348
	Interest Only:	False	Replacement(3&4):	20,579	0.0000
Yearly Payment:	556,507	Total FRVS PD:	17.5974		

- (1) 80% Capital (\$4,567,994) amortized at 10.7500% for 20 years Principal & Interest of \$556,507 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1174
- (2) 20% ROE (\$1,141,999) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0531
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	48.5844	48.5844	0.4319	48.1525	
Direct Care	87.1583	87.1583	0.7749	86.3834	
Indirect Care	46.7925	46.7925	0.4160	46.3765	
Property	12.6000	17.5974	0.1564	17.4410	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.3639	
Supplemental Rate Add-on				\$7.1400	
Totals	195.1352	200.1326	1.7792	217.8573	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 319333-00 - 2010/01

212.09

Harbour Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
23013 Westchester Boulevard Port Charlotte FL 33980 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1986 Acquired Date: 6/1/1986 Entered Medicaid 6/1/1986 Med # Active Date: 7/1/2005 Previous Med # 228974	01/01/2008-12/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,997 Medicare: 9,937 Medicaid: 14,005	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.85442% Occupancy: 84.23725% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 104.20450% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	660,242	1,168,171	856,064	158,677	0	2,843,154
1a	Audit Adjustments						
2	Cost Per Diem	47.1433	83.4110	61.1256	11.3300		203.0099
3	Cost Per Diem Inflated	45.7610	87.5537	59.3334			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.7610	87.5537	59.3334	11.3300		203.9781
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.1310		69.5043			
7	Provider Target Rate	44.7751		70.5187			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.7751	87.5537	55.7263	11.3300		199.3851
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.7751	87.5537	55.7263	11.3300		199.3851
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 319333-00 - 2010/01

212.09

Harbour Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/2000 Year of Phase-In/ Full: RS to Start Calcs: 1986/01 Indexed Asset Value 4,903,820 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 4,150,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 15.0000 % Chase Rate: 9.5000 % Amortization Rate: 12.5000 % Interest Only: False Yearly Payment: 534,857	Total Amount	Per Diem	
	80% Capital(1):	3,923,056	13.5682	
	20% ROE(2):	980,764	0.9044	
	Insurance Cost(3):	34,679	0.9373	
	Taxes Cost(3):	93,249	2.5204	
	Home Office(3):	29,817	0.8059	
	Replacement(3&4):	172,159	0.0000	
	Total FRVS PD:		18.7362	

(1) 80% Capital (\$3,923,056) amortized at 12.5000% for 20 years Principal & Interest of \$534,857 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.5682

(2) 20% ROE (\$980,764) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9044

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.7751	44.7751	0.3981	44.3770
Direct Care	87.5537	87.5537	0.7784	86.7753
Indirect Care	55.7263	55.7263	0.4954	55.2309
Property	11.3300	18.7362	0.1666	18.5696
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	199.3851	206.7913	1.8385	212.0928

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 319341-00 - 2010/01 194.25

Dove Healthcare at Lake Wales

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days		
730 North Scenic Highway Lake Wales FL 33853 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 8/1/1983 Acquired Date: 8/1/1983 Entered Medicaid 8/1/1983 Med # Active Date: 1/30/2006 Previous Med # 212211	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False Medicaid Utilization 67.98415% Occupancy: 79.98087% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 98.93921% Weighted Low Occ Adjustment Factor: 100.00000%	Number of Beds: 100 Maximum: 36,600 Max Annualized: 36,500 Total Patient: 29,273 Medicare: 4,030 Medicaid: 19,901	Superior: 0 Standard: 181 Conditional: 0 Total: 181		
			Inflation		
			FY Index: 1.77303029		
			Semester Index: 1.77482092		
			Cost: 1.00100993		
			Target: 1.01021645		
			DC FY Index: 1.70249059		
			DC Sem Index: 1.80700000		
			DC Inflation: 1.06138619		
			PS Target: 1.01459493		

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	667,372	1,482,495	917,484	488,769	0	3,556,120
1a	Audit Adjustments						
2	Cost Per Diem	33.5346	74.4935	46.1024	24.5600		178.6905
3	Cost Per Diem Inflated	33.5685	79.0664	46.1490			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	33.5685	79.0664	46.1490	24.5600		183.3439
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.1102		69.1963			
7	Provider Target Rate	60.9875		70.2062			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	33.5685	79.0664	46.1490	13.6500		172.4339
12/13	Medicaid Adjustment Rate		1.5997	0.9337			
14	Prospective Per Diem 11	33.5685	80.6661	47.0827	13.6500		174.9673
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 319341-00 - 2010/01

194.25

Dove Healthcare at Lake Wales

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem		
				Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 2,000,000.00	80% Capital(1):	3,405,964	11.2985
RS to Start Calcs:	1983/07	Type: Fixed [2]	20% ROE(2):	851,491	1.0208
Indexed Asset Value	4,257,455	< 60% of Base: False	Insurance Cost(3):	44,443	1.5182
FRVS Base Asset:	1,301,586	Interest Rate: 9.1300 %	Taxes Cost(3):	53,950	1.8430
Occup Adj Factor:	0.9000	Chase Rate: 8.2500 %	Home Office(3):	16,136	0.5512
ROE Factor	0.039380	Amortization Rate: 9.1300 %	Replacement(3&4):	0	0.0000
		Interest Only: False	Total FRVS PD:		16.2317
		Yearly Payment: 371,156			

(1) 80% Capital (\$3,405,964) amortized at 9.1300% for 20 years Principal & Interest of \$371,156 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$11.2985

(2) 20% ROE (\$851,491) times the ROE factor (0.039380) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$1.0208

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 100	Effective PBS Limitation	2,850,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	33.5685	33.5685	0.2984	33.2701
Direct Care	80.6661	80.6661	0.7172	79.9489
Indirect Care	47.0827	47.0827	0.4186	46.6641
Property	13.6500	16.2317	0.1214	13.5286
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7024
Supplemental Rate Add-on				\$7.1400
Totals	174.9673	177.5490	1.5556	194.2541

***Medicaid Trend Adjustment :**



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0 319376-00 - 2010/01

183.26

Atrium Healthcare Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated[1] Type of Rate: Interim[2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9960 Atrium Way Jacksonville FL 32225 County: Duval[16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 9/13/1996 Acquired Date: 9/13/1996 Entered Medicaid 9/13/1996 Med # Active Date: 2/1/2007 Previous Med # 225550	03/01/2006-02/28/2007 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 84 Maximum: 30,660 Max Annualized: 30,660 Total Patient: 28,303 Medicare: 7,740 Medicaid: 11,179	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.49758% Occupancy: 92.31246% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.19383% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.63009216 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.62648753 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	430,620	892,727	395,013	118,833	566	1,837,759
1a	Audit Adjustments						
2	Cost Per Diem	38.5204	79.8575	35.3353	10.6300	0.0506	164.3938
3	Cost Per Diem Inflated	38.5204	79.8575	35.3353			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.5204	79.8575	35.3353	10.6300	0.0506	164.3938
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.5204	79.8575	35.3353	10.6300	0.0506	164.3938
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.5204	79.8575	35.3353	10.6300	0.0506	164.3938
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319376-00 - 2010/01

183.26

Atrium Healthcare Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/13/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 3,510,274 FRVS Base Asset: 3,027,948 Occup Adj Factor: 0.9000 ROE Factor 0.048650	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,789,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,808,219	8.8199
	< 60% of Base:	False	20% ROE(2):	702,055	1.2378
	Interest Rate:	6.1000 %	Insurance Cost(3):	13,549	0.4787
	Chase Rate:	8.2500 %	Taxes Cost(3):	50,897	1.7983
	Amortization Rate:	6.1000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	243,376	Total FRVS PD:	12.3347		

(1) 80% Capital (\$2,808,219) amortized at 6.1000% for 20 years Principal & Interest of \$243,376 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$8.8199

(2) 20% ROE (\$702,055) times the ROE factor (0.048650) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$1.2378

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 84	Effective PBS Limitation	3,027,948

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.5204	38.5204	0.3425	38.1779
Direct Care	79.8575	79.8575	0.7100	79.1475
Indirect Care	35.3353	35.3353	0.3141	35.0212
Property	10.6300	12.3347	0.1097	12.2250
ROE	0.0506	0.0684	0.0006	0.0678
ROE Adjustment	-0.0506	-0.0684	-0.0006	-0.0678
Quality Assess-Medicaid Share				\$11.5446
Supplemental Rate Add-on				\$7.1400
Totals	164.3432	166.0479	1.4763	183.2562

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319503-00 - 2010/01

215.67

Consulate Health Care of Jacksonville

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4101 Southpoint Drive East Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/9/1996 Acquired Date: 8/9/1996 Entered Medicaid 8/9/1996 Med # Active Date: 1/1/2007 Previous Med # 226696	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,340 Max Annualized: 42,340 Total Patient: 39,296 Medicare: 7,420 Medicaid: 20,618	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.46844% Occupancy: 92.81058% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.81003% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	932,972	1,516,681	904,314	369,475	0	3,723,442
1a	Audit Adjustments						
2	Cost Per Diem	45.2504	73.5610	43.8604	17.9200		180.5918
3	Cost Per Diem Inflated	52.9083	86.0172	51.2830			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.9083	86.0172	51.2830	17.9200		208.1285
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.1670		51.5338			
7	Provider Target Rate	53.9430		52.2859			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	86.0172	51.2830	13.6500		194.2973
12/13	Medicaid Adjustment Rate		0.2389	0.1424			
14	Prospective Per Diem 11	43.3471	86.2561	51.4254	13.6500		194.6786
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319503-00 - 2010/01

215.67

Consulate Health Care of Jacksonville

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/9/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 5,060,015 FRVS Base Asset: 4,181,452 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,697,802.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,048,012	9.5043
	< 60% of Base:	False	20% ROE(2):	1,012,003	1.1231
	Interest Rate:	6.5012 %	Insurance Cost(3):	22,943	0.5839
	Chase Rate:	4.5000 %	Taxes Cost(3):	79,107	2.0131
	Amortization Rate:	6.5000 %	Home Office(3):	123,564	3.1444
	Interest Only:	False	Replacement(3&4):	399,380	0.0000
Yearly Payment:	362,171	Total FRVS PD:	16.3688		

(1) 80% Capital (\$4,048,012) amortized at 6.5000% for 20 years Principal & Interest of \$362,171 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.5043

(2) 20% ROE (\$1,012,003) times the ROE factor (0.042290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1231

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	4,181,452

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	86.2561	86.2561	0.7669	85.4892
Indirect Care	51.4254	51.4254	0.4572	50.9682
Property	13.6500	16.3688	0.1455	16.2233
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8896
Supplemental Rate Add-on				\$7.1400
Totals	194.6786	197.3974	1.7550	215.6720

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319511-00 - 2010/01

206.26

Consulate Health Care of Kissimmee

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2511 John Young Parkway No Kissimmee FL 34741 County: Osceola [49] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/20/1999 Acquired Date: 8/20/1999 Entered Medicaid 8/20/1999 Med # Active Date: 1/1/2007 Previous Med # 265764	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,358 Medicare: 10,239 Medicaid: 25,241	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.58969% Occupancy: 96.70776% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.63097% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,103,093	1,836,697	871,142	584,582	0	4,395,514
1a	Audit Adjustments						
2	Cost Per Diem	43.7024	72.7664	34.5130	23.1600		174.1418
3	Cost Per Diem Inflated	51.0983	85.0881	40.3537			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.0983	85.0881	40.3537	23.1600		199.7001
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.3481		44.2413			
7	Provider Target Rate	52.0975		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	85.0881	40.3537	13.6500		185.3597
12/13	Medicaid Adjustment Rate		0.9180	0.4354			
14	Prospective Per Diem 11	46.2679	86.0061	40.7891	13.6500		186.7131
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319511-00 - 2010/01
206.26

Consulate Health Care of Kissimmee

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/20/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/07 Indexed Asset Value 5,344,552 FRVS Base Asset: 4,661,520 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,762,891.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,275,642	9.4756
	< 60% of Base:	False	20% ROE(2):	1,068,910	1.1467
	Interest Rate:	6.2000 %	Insurance Cost(3):	23,703	0.5596
	Chase Rate:	4.0000 %	Taxes Cost(3):	72,430	1.7099
	Amortization Rate:	6.2000 %	Home Office(3):	118,207	2.7907
	Interest Only:	False	Replacement(3&4):	100,969	0.0000
Yearly Payment:	373,529	Total FRVS PD:	15.6825		

(1) 80% Capital (\$4,275,642) amortized at 6.2000% for 20 years Principal & Interest of \$373,529 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4756

(2) 20% ROE (\$1,068,910) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1467

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	38,846
Comparison Date:	1/1/1999	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	4,661,520

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	46.2679	46.2679	0.4113	45.8566	
Direct Care	86.0061	86.0061	0.7646	85.2415	
Indirect Care	40.7891	40.7891	0.3626	40.4265	
Property	13.6500	15.6825	0.1394	15.5431	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.0490	
Supplemental Rate Add-on				\$7.1400	
Totals	186.7131	188.7456	1.6779	206.2567	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 319520-00 - 2010/01

207.79

Consulate Health Care of Melbourne

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3033 Sarno Road Melbourne FL 32934 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1994 Acquired Date: 8/1/1994 Entered Medicaid 8/19/1994 Med # Active Date: 1/1/2007 Previous Med # 265713	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 167 Maximum: 61,122 Max Annualized: 60,955 Total Patient: 58,594 Medicare: 14,539 Medicaid: 25,822	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.06936% Occupancy: 95.86401% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.58722% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.48385796 Semester Index: 1.77482092 Cost: 1.19608545 Target: 1.01021645 DC FY Index: 1.52199196 DC Sem Index: 1.80700000 DC Inflation: 1.18725989 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	998,047	1,782,812	931,620	700,551	0	4,413,030
1a	Audit Adjustments						
2	Cost Per Diem	38.6510	69.0424	36.0785	27.1300		170.9019
3	Cost Per Diem Inflated	46.2299	81.9713	43.1530			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.2299	81.9713	43.1530	27.1300		198.4842
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.4935		44.2413			
7	Provider Target Rate	47.1721		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2299	81.9713	43.1530	13.6500		185.0042
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2299	81.9713	43.1530	13.6500		185.0042
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 319520-00 - 2010/01

207.79

Consulate Health Care of Melbourne

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/19/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/07 Indexed Asset Value 7,171,253 FRVS Base Asset: 5,597,125 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	8,789,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	5,737,002	12.4446
	< 60% of Base:	False	20% ROE(2):	1,434,251	1.1166
	Interest Rate:	10.4000 %	Insurance Cost(3):	39,508	0.6743
	Chase Rate:	8.5000 %	Taxes Cost(3):	121,613	2.0755
	Amortization Rate:	10.4000 %	Home Office(3):	159,949	2.7298
	Interest Only:	False	Replacement(3&4):	68,476	0.0000
Yearly Payment:	682,707	Total FRVS PD:	19.0408		

(1) 80% Capital (\$5,737,002) amortized at 10.4000% for 20 years Principal & Interest of \$682,707 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$12.4446

(2) 20% ROE (\$1,434,251) times the ROE factor (0.042710) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$1.1166

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,123,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2299	46.2299	0.4110	45.8189
Direct Care	81.9713	81.9713	0.7288	81.2425
Indirect Care	43.1530	43.1530	0.3837	42.7693
Property	13.6500	19.0408	0.1693	18.8715
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9472
Supplemental Rate Add-on				\$7.1400
Totals	185.0042	190.3950	1.6928	207.7894

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
Computation of Nursing Home Medicaid Reimbursement Rate
Rate Semester 01/01/2010 through 06/30/2010

0 319538-00 - 2010/01

215.97

Consulate Health Care of Orange Park

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1215 Kingsley Avenue Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/12/1989 Acquired Date: 12/12/1989 Entered Medicaid 1/9/1990 Med # Active Date: 1/1/2007 Previous Med # 226688	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,410 Medicare: 9,021 Medicaid: 23,848	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
			FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,160,611	1,763,216	1,017,114	470,998	0	4,411,939
1a	Audit Adjustments						
2	Cost Per Diem	48.6670	73.9356	42.6499	19.7500		185.0025
3	Cost Per Diem Inflated	56.9031	86.4553	49.8677			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	56.9031	86.4553	49.8677	19.7500		212.9761
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.1814		50.1115			
7	Provider Target Rate	58.0160		50.8429			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	86.4553	49.8677	13.6500		193.3201
12/13	Medicaid Adjustment Rate		0.8768	0.5058			
14	Prospective Per Diem 11	43.3471	87.3321	50.3735	13.6500		194.7027
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 319538-00 - 2010/01

215.97

Consulate Health Care of Orange Park

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/1990	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,137,363.00		Total Amount	Per Diem
RS to Start Calcs:	1989/07	Type:	Variable [3]	80% Capital(1):	4,635,222	10.5202
Indexed Asset Value	5,794,028	< 60% of Base:	False	20% ROE(2):	1,158,806	1.2432
FRVS Base Asset:	3,578,520	Interest Rate:	6.5012 %	Insurance Cost(3):	26,808	0.6634
Occup Adj Factor:	0.9000	Chase Rate:	4.5000 %	Taxes Cost(3):	56,739	1.4041
ROE Factor	0.042290	Amortization Rate:	6.5000 %	Home Office(3):	135,824	3.3611
		Interest Only:	False	Replacement(3&4):	520,973	0.0000
		Yearly Payment:	414,708	Total FRVS PD:		17.1920

(1) 80% Capital (\$4,635,222) amortized at 6.5000% for 20 years Principal & Interest of \$414,708 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5202

(2) 20% ROE (\$1,158,806) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2432

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	87.3321	87.3321	0.7764	86.5557
Indirect Care	50.3735	50.3735	0.4478	49.9257
Property	13.6500	17.1920	0.1528	17.0392
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3428
Supplemental Rate Add-on				\$7.1400
Totals	194.7027	198.2447	1.7624	215.9651

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319546-00 - 2010/01

215.08

Consulate Health Care of West Altamonte

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1099 W. Town Parkway Altamonte Springs FL 32714 County: Seminole [59] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/20/1994 Acquired Date: 1/20/1994 Entered Medicaid 2/17/1994 Med # Active Date: 1/1/2007 Previous Med # 266205	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,456 Max Annualized: 42,340 Total Patient: 41,240 Medicare: 10,297 Medicaid: 21,391	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.86954% Occupancy: 97.13586% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.16054% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.48385796 Semester Index: 1.77482092 Cost: 1.19608545 Target: 1.01021645 DC FY Index: 1.52199196 DC Sem Index: 1.80700000 DC Inflation: 1.18725989 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	964,732	1,508,757	874,245	472,313	0	3,820,047
1a	Audit Adjustments						
2	Cost Per Diem	45.0999	70.5323	40.8698	22.0800		178.5820
3	Cost Per Diem Inflated	53.9433	83.7402	48.8838			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.9433	83.7402	48.8838	22.0800		208.6473
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.2510		49.1625			
7	Provider Target Rate	55.0428		49.8800			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	83.7402	48.8838	13.6500		192.5419
12/13	Medicaid Adjustment Rate		0.1761	0.1028			
14	Prospective Per Diem 11	46.2679	83.9163	48.9866	13.6500		192.8208
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319546-00 - 2010/01

215.08

Consulate Health Care of West Altamonte

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/17/1994 Year of Phase-In/ Full: RS to Start Calcs: 1994/01 Indexed Asset Value 4,955,248 FRVS Base Asset: 3,757,815 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 5,947,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 3,964,198	12.3797			
	< 60% of Base: False		20% ROE(2): 991,050	1.1108			
	Interest Rate: 10.4000 %		Insurance Cost(3): 27,891	0.6763			
	Chase Rate: 8.5000 %		Taxes Cost(3): 59,110	1.4333			
	Amortization Rate: 10.4000 %		Home Office(3): 124,048	3.0080			
Interest Only: False		Replacement(3&4): 141,792	0.0000				
Yearly Payment: 471,742		Total FRVS PD:	18.6081				

(1) 80% Capital (\$3,964,198) amortized at 10.4000% for 20 years Principal & Interest of \$471,742 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$12.3797

(2) 20% ROE (\$991,050) times the ROE factor (0.042710) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1108

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 33,255
Comparison Date: 7/1/1993	Current RS PBS: 48,357
Comparison Bed 113	Effective PBS Limitation 3,757,815

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	83.9163	83.9163	0.7461	83.1702
Indirect Care	48.9866	48.9866	0.4355	48.5511
Property	13.6500	18.6081	0.1654	18.4427
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9225
Supplemental Rate Add-on				\$7.1400
Totals	192.8208	197.7789	1.7583	215.0831

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319554-00 - 2010/01

195.54

Franco Nursing and Rehabilitation Center

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
800 NW 95th Street Miami FL 33150 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/4/1996 Acquired Date: 1/4/1996 Entered Medicaid 1/4/1996 Med # Active Date: 1/1/2007 Previous Med # 312754	08/01/2004-07/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,705 Medicare: 5,350 Medicaid: 28,254	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.74727% Occupancy: 95.21689% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.78672% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51297440 Semester Index: 1.77482092 Cost: 1.17306738 Target: 1.01021645 DC FY Index: 1.54216017 DC Sem Index: 1.80700000 DC Inflation: 1.17173302 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,191,873	1,601,003	1,041,179	531,458	0	4,365,513
1a	Audit Adjustments						
2	Cost Per Diem	42.1842	56.6646	36.8507	18.8100		154.5095
3	Cost Per Diem Inflated	49.4849	66.3958	43.2284			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.4849	66.3958	43.2284	18.8100		177.9191
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.7253		46.0087			
7	Provider Target Rate	50.4510		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	66.3958	43.2284	13.6500		172.4630
12/13	Medicaid Adjustment Rate		1.3256	0.8631			
14	Prospective Per Diem 11	49.1888	67.7214	44.0915	13.6500		174.6517
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319554-00 - 2010/01

195.54

Franco Nursing and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/4/1996	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,912,591.00		Total Amount	Per Diem
RS to Start Calcs:	1996/01	Type:	Fixed [2]	80% Capital(1):	4,248,770	9.4161
Indexed Asset Value	5,310,962	< 60% of Base:	False	20% ROE(2):	1,062,192	1.1425
FRVS Base Asset:	4,252,320	Interest Rate:	6.2000 %	Insurance Cost(3):	27,213	0.6525
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	59,637	1.4300
ROE Factor	0.042400	Amortization Rate:	6.2000 %	Home Office(3):	103,003	2.4698
		Interest Only:	False	Replacement(3&4):	57,997	0.0000
		Yearly Payment:	371,181	Total FRVS PD:		15.1109

(1) 80% Capital (\$4,248,770) amortized at 6.2000% for 20 years Principal & Interest of \$371,181 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4161

(2) 20% ROE (\$1,062,192) times the ROE factor (0.042400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1425

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	35,436
Comparison Date:	7/1/1995	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	4,252,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	67.7214	67.7214	0.6021	67.1193
Indirect Care	44.0915	44.0915	0.3920	43.6995
Property	13.6500	15.1109	0.1343	14.9766
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8516
Supplemental Rate Add-on				\$7.1400
Totals	174.6517	176.1126	1.5657	195.5385

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319651-00 - 2010/01
203.79

Consulate Health Care of Bavonet Point

Type of Cost Report: **Related Party Change of Ownership [4]** Type of Cost: **Actual[2]** Type of Rate: **Prospective[1]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Related Party (RP) CHOW[3]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8132 Hudson Avenue Hudson FL 34667 County: Pasco[51] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/29/1993 Acquired Date: 1/29/1993 Entered Medicaid 2/22/1993 Med # Active Date: 1/1/2007 Previous Med # 226572	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,934 Medicare: 10,644 Medicaid: 22,203	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 52.94749% Occupancy: 95.73973% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.43349% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	887,645	1,496,365	856,060	366,794	0	3,606,864
1a	Audit Adjustments						
2	Cost Per Diem	39.9786	67.3947	38.5561	16.5200		162.4494
3	Cost Per Diem Inflated	46.7443	78.8068	45.0811			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.7443	78.8068	45.0811	16.5200		187.1522
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.9730		45.3014			
7	Provider Target Rate	47.6586		45.9626			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	78.8068	45.0811	13.6500		183.8058
12/13	Medicaid Adjustment Rate		0.2613	0.1495			
14	Prospective Per Diem 11	46.2679	79.0681	45.2306	13.6500		184.2166
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319651-00 - 2010/01

203.79

Consulate Health Care of Bayonet Point

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/22/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,324,176.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,229,762	9.6000
Indexed Asset Value	5,287,203	< 60% of Base:	False	20% ROE(2):	1,057,441	1.1344
FRVS Base Asset:	3,861,960	Interest Rate:	6.5012 %	Insurance Cost(3):	27,877	0.6648
Occup Adj Factor:	0.9000	Chase Rate:	4.5000 %	Taxes Cost(3):	76,476	1.8237
ROE Factor	0.042290	Amortization Rate:	6.5000 %	Home Office(3):	111,414	2.6569
		Interest Only:	False	Replacement(3&4):	96,823	0.0000
		Yearly Payment:	378,432	Total FRVS PD:		15.8798

(1) 80% Capital (\$4,229,762) amortized at 6.5000% for 20 years Principal & Interest of \$378,432 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6000

(2) 20% ROE (\$1,057,441) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1344

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	79.0681	79.0681	0.7030	78.3651
Indirect Care	45.2306	45.2306	0.4021	44.8285
Property	13.6500	15.8798	0.1412	15.7386
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8567
Supplemental Rate Add-on				\$7.1400
Totals	184.2166	186.4464	1.6576	203.7855

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319660-00 - 2010/01

210.62

Consulate Health Care of Brandon

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
701 Victoria Street Brandon FL 33510 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 9/24/1985 Med # Active Date: 1/1/2007 Previous Med # 265705	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,509 Medicare: 6,880 Medicaid: 30,145	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.62280% Occupancy: 94.51047% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.91284% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.48385796	Semester Index: 1.77482092
		Cost: 1.19608545	Target: 1.01021645
		DC FY Index: 1.52199196	DC Sem Index: 1.80700000
		DC Inflation: 1.18725989	PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,296,153	2,125,399	982,931	516,082	0	4,920,565
1a	Audit Adjustments						
2	Cost Per Diem	42.9973	70.5059	32.6068	17.1200		163.2300
3	Cost Per Diem Inflated	51.4284	83.7088	39.0005			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.4284	83.7088	39.0005	17.1200		191.2577
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.7218		44.2413			
7	Provider Target Rate	52.4767		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	83.7088	39.0005	13.6500		182.6272
12/13	Medicaid Adjustment Rate		2.1304	0.9926			
14	Prospective Per Diem 11	46.2679	85.8392	39.9931	13.6500		185.7502
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319660-00 - 2010/01
210.62

Consulate Health Care of Brandon

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/1/1999 Year of Phase-In/ Full: RS to Start Calcs: 1985/07 Indexed Asset Value 5,740,497 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 6,316,600.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 10.4000 % Chase Rate: 8.5000 % Amortization Rate: 10.4000 % Interest Only: False Yearly Payment: 546,498	Total Amount	Per Diem	
	80% Capital(1):	4,592,398	13.8635	
	20% ROE(2):	1,148,099	1.2439	
	Insurance Cost(3):	28,745	0.6925	
	Taxes Cost(3):	55,208	1.3300	
	Home Office(3):	112,092	2.7004	
	Replacement(3&4):	358,691	0.0000	
	Total FRVS PD:		19.8303	

(1) 80% Capital (\$4,592,398) amortized at 10.4000% for 20 years Principal & Interest of \$546,498 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8635

(2) 20% ROE (\$1,148,099) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2439

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	85.8392	85.8392	0.7632	85.0760
Indirect Care	39.9931	39.9931	0.3556	39.6375
Property	13.6500	19.8303	0.1763	19.6540
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2563
Supplemental Rate Add-on				\$7.1400
Totals	185.7502	191.9305	1.7064	210.6204

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319678-00 - 2010/01

212.01

Consulate Health Care of Lake Parker

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2020 W. Lake Parker Drive Lakeland FL 33805 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/12/1990 Acquired Date: 4/12/1990 Entered Medicaid 5/14/1990 Med # Active Date: 1/1/2007 Previous Med # 265691	10/01/2004-09/30/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,289 Medicare: 14,480 Medicaid: 23,306	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.11126% Occupancy: 96.55023% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.43610% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.52291388 Semester Index: 1.77482092 Cost: 1.16541122 Target: 1.01021645 DC FY Index: 1.54850000 DC Sem Index: 1.80700000 DC Inflation: 1.16693574 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,015,417	1,662,982	919,997	570,298	0	4,168,694
1a	Audit Adjustments						
2	Cost Per Diem	43.5689	71.3542	39.4747	24.4700		178.8678
3	Cost Per Diem Inflated	50.7757	83.2658	46.0043			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	50.7757	83.2658	46.0043	24.4700		204.5158
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.0256		46.2306			
7	Provider Target Rate	51.7703		46.9053			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	83.2658	46.0043	13.6500		189.1880
12/13	Medicaid Adjustment Rate		0.4788	0.2645			
14	Prospective Per Diem 11	46.2679	83.7446	46.2688	13.6500		189.9313
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319678-00 - 2010/01
212.01

Consulate Health Care of Lake Parker

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/14/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,704,028 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,316,600.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,563,222	13.7754
	< 60% of Base:	False	20% ROE(2):	1,140,806	1.2239
	Interest Rate:	10.4000 %	Insurance Cost(3):	24,803	0.5865
	Chase Rate:	8.5000 %	Taxes Cost(3):	57,518	1.3601
	Amortization Rate:	10.4000 %	Home Office(3):	124,095	2.9345
	Interest Only:	False	Replacement(3&4):	12,479	0.0000
Yearly Payment:	543,026	Total FRVS PD:	19.8804		

- (1) 80% Capital (\$4,563,222) amortized at 10.4000% for 20 years Principal & Interest of \$543,026 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7754
- (2) 20% ROE (\$1,140,806) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2239
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	83.7446	83.7446	0.7445	83.0001
Indirect Care	46.2688	46.2688	0.4114	45.8574
Property	13.6500	19.8804	0.1767	19.7037
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.4492
Supplemental Rate Add-on				\$7.1400
Totals	189.9313	196.1617	1.7439	212.0070

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319686-00 - 2010/01

201.22

Consulate Health Care of Pensacola

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
235 W. Airport Blvd. Pensacola FL 32505 County: Escambia [17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/8/1997 Acquired Date: 1/8/1997 Entered Medicaid 1/8/1997 Med # Active Date: 1/1/2007 Previous Med # 268941	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,267 Medicare: 10,320 Medicaid: 23,416	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 56.74268% Occupancy: 93.95947% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.23124% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.48385796 Semester Index: 1.77482092 Cost: 1.19608545 Target: 1.01021645 DC FY Index: 1.52199196 DC Sem Index: 1.80700000 DC Inflation: 1.18725989 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	956,636	1,552,501	828,744	516,557	0	3,854,438
1a	Audit Adjustments						
2	Cost Per Diem	40.8539	66.3009	35.3922	22.0600		164.6070
3	Cost Per Diem Inflated	48.8648	78.7164	42.3321			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.8648	78.7164	42.3321	22.0600		191.9733
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.1435		42.5735			
7	Provider Target Rate	49.8607		43.1949			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	78.7164	42.3321	13.6500		178.0456
12/13	Medicaid Adjustment Rate		0.5971	0.3211			
14	Prospective Per Diem 11	43.3471	79.3135	42.6532	13.6500		178.9638
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 319686-00 - 2010/01

201.22

Consulate Health Care of Pensacola

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 1/8/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 5,314,281 FRVS Base Asset: 4,383,120 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	6,316,600.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,251,425	12.8341
	< 60% of Base:	False	20% ROE(2):	1,062,856	1.1516
	Interest Rate:	10.4000 %	Insurance Cost(3):	28,746	0.6966
	Chase Rate:	8.5000 %	Taxes Cost(3):	41,620	1.0086
	Amortization Rate:	10.4000 %	Home Office(3):	115,389	2.7962
	Interest Only:	False	Replacement(3&4):	388,521	0.0000
Yearly Payment:	505,922	Total FRVS PD:	18.4871		

(1) 80% Capital (\$4,251,425) amortized at 10.4000% for 20 years Principal & Interest of \$505,922 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.8341

(2) 20% ROE (\$1,062,856) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1516

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,383,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	79.3135	79.3135	0.7051	78.6084
Indirect Care	42.6532	42.6532	0.3792	42.2740
Property	13.6500	18.4871	0.1644	18.3227
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9162
Supplemental Rate Add-on				\$7.1400
Totals	178.9638	183.8009	1.6341	201.2230

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319694-00 - 2010/01
213.13

Consulate Health Care of Safety Harbor

Type of Cost Report: **Related Party Change of Ownership [4]** Type of Cost: **Actual[2]** Type of Rate: **Prospective[1]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Related Party (RP) CHOW[3]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1410 Fourth Street North Safety Harbor FL 34695 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 9/1/1985 Med # Active Date: 1/1/2007 Previous Med # 226599	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,544 Medicare: 4,429 Medicaid: 29,457	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.65440% Occupancy: 92.56621% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.50772% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,325,886	2,215,962	1,004,083	499,591	0	5,045,522
1a	Audit Adjustments						
2	Cost Per Diem	45.0109	75.2270	34.0864	16.9600		171.2843
3	Cost Per Diem Inflated	52.6282	87.9653	39.8549			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.6282	87.9653	39.8549	16.9600		197.4084
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.8855		44.2413			
7	Provider Target Rate	53.6574		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	87.9653	39.8549	13.6500		187.7381
12/13	Medicaid Adjustment Rate		2.2419	1.0158			
14	Prospective Per Diem 11	46.2679	90.2072	40.8707	13.6500		190.9958
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319694-00 - 2010/01

213.13

Consulate Health Care of Safety Harbor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,016,483.00		Total Amount	Per Diem
RS to Start Calcs:	1985/07	Type:	Variable [3]	80% Capital(1):	4,558,126	10.3453
Indexed Asset Value	5,697,658	< 60% of Base:	False	20% ROE(2):	1,139,532	1.2225
FRVS Base Asset:	3,420,000	Interest Rate:	6.5012 %	Insurance Cost(3):	26,808	0.6612
Occup Adj Factor:	0.9000	Chase Rate:	4.5000 %	Taxes Cost(3):	54,554	1.3456
ROE Factor	0.042290	Amortization Rate:	6.5000 %	Home Office(3):	106,949	2.6379
		Interest Only:	False	Replacement(3&4):	226,561	0.0000
		Yearly Payment:	407,810	Total FRVS PD:		16.2125

(1) 80% Capital (\$4,558,126) amortized at 6.5000% for 20 years Principal & Interest of \$407,810 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3453

(2) 20% ROE (\$1,139,532) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2225

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	90.2072	90.2072	0.8020	89.4052
Indirect Care	40.8707	40.8707	0.3634	40.5073
Property	13.6500	16.2125	0.1441	16.0684
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1542
Supplemental Rate Add-on				\$7.1400
Totals	190.9958	193.5583	1.7208	213.1317

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319708-00 - 2010/01

212.15

Consulate Health Care of St. Petersburg

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9393 Park Boulevard Seminole FL 33777 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1995 Acquired Date: 11/3/1995 Entered Medicaid 11/3/1995 Med # Active Date: 1/1/2007 Previous Med # 226670	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,191 Medicare: 12,158 Medicaid: 22,088	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.62336% Occupancy: 94.04338% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.33503% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	964,824	1,638,189	857,584	383,006	0	3,843,603
1a	Audit Adjustments						
2	Cost Per Diem	43.6809	74.1665	38.8258	17.3400		174.0132
3	Cost Per Diem Inflated	51.0732	86.7253	45.3964			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.0732	86.7253	45.3964	17.3400		200.5349
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.3230		45.6185			
7	Provider Target Rate	52.0721		46.2843			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	86.7253	45.3964	13.6500		192.0396
12/13	Medicaid Adjustment Rate		0.3535	0.1850			
14	Prospective Per Diem 11	46.2679	87.0788	45.5814	13.6500		192.5781
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Rate Semester 01/01/2010 through 06/30/2010

0 319708-00 - 2010/01

212.15

Consulate Health Care of St. Petersburg

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/3/1995 Year of Phase-In/ Full: RS to Start Calcs: 1995/07 Indexed Asset Value 5,374,078 FRVS Base Asset: 4,188,480 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,950,549.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 4,299,262	9.7577			
	< 60% of Base: False		20% ROE(2): 1,074,816	1.1531			
	Interest Rate: 6.5012 %		Insurance Cost(3): 29,196	0.7088			
	Chase Rate: 4.5000 %		Taxes Cost(3): 84,137	2.0426			
	Amortization Rate: 6.5000 %		Home Office(3): 121,752	2.9558			
Interest Only: False		Replacement(3&4): 99,764	0.0000				
Yearly Payment: 384,650		Total FRVS PD:	16.6180				

(1) 80% Capital (\$4,299,262) amortized at 6.5000% for 20 years Principal & Interest of \$384,650 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7577

(2) 20% ROE (\$1,074,816) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1531

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,904
Comparison Date: 1/1/1995	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,188,480

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	87.0788	87.0788	0.7742	86.3046
Indirect Care	45.5814	45.5814	0.4052	45.1762
Property	13.6500	16.6180	0.1477	16.4703
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.1999
Supplemental Rate Add-on				\$7.1400
Totals	192.5781	195.5461	1.7384	212.1476

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319716-00 - 2010/01

214.54

Consulate Health Care of Tallahassee

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1650 Phillips Road Tallahassee FL 32308 County: Leon [37] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/9/1992 Acquired Date: 3/9/1992 Entered Medicaid 4/1/1992 Med # Active Date: 1/1/2007 Previous Med # 266485	10/01/2004-09/30/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,235 Medicare: 15,469 Medicaid: 15,963	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.79567% Occupancy: 96.42694% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.28359% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.52291388 Semester Index: 1.77482092 Cost: 1.16541122 Target: 1.01021645 DC FY Index: 1.54850000 DC Sem Index: 1.80700000 DC Inflation: 1.16693574 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	704,770	1,154,325	762,076	387,901	0	3,009,072
1a	Audit Adjustments						
2	Cost Per Diem	44.1502	72.3125	47.7401	24.3000		188.5028
3	Cost Per Diem Inflated	51.4531	84.3840	55.6368			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.4531	84.3840	55.6368	24.3000		215.7739
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.7064		55.9108			
7	Provider Target Rate	52.4611		56.7268			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	84.3840	52.4914	13.6500		193.8725
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	84.3840	52.4914	13.6500		193.8725
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 319716-00 - 2010/01

214.54

Consulate Health Care of Tallahassee

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 4/1/1992 Year of Phase-In/ Full: RS to Start Calcs: 1992/01 Indexed Asset Value 5,227,643 FRVS Base Asset: 3,718,320 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 6,316,600.00 Type: Variable [3] < 60% of Base: False Interest Rate: 10.4000 % Chase Rate: 8.5000 % Amortization Rate: 10.4000 % Interest Only: False Yearly Payment: 497,674	Total Amount	Per Diem	
	80% Capital(1):	4,182,114	12.6249	
	20% ROE(2):	1,045,529	1.1216	
	Insurance Cost(3):	29,620	0.7013	
	Taxes Cost(3):	53,508	1.2669	
	Home Office(3):	133,659	3.1647	
	Replacement(3&4):	55,106	0.0000	
	Total FRVS PD:		18.8794	

(1) 80% Capital (\$4,182,114) amortized at 10.4000% for 20 years Principal & Interest of \$497,674 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.6249

(2) 20% ROE (\$1,045,529) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1216

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,986
Comparison Date: 7/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,718,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	84.3840	84.3840	0.7502	83.6338
Indirect Care	52.4914	52.4914	0.4667	52.0247
Property	13.6500	18.8794	0.1678	18.7116
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.0701
Supplemental Rate Add-on				\$7.1400
Totals	193.8725	199.1019	1.7701	214.5419

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319724-00 - 2010/01

201.42

Consulate Health Care of Winter Haven

Type of Cost Report: **Related Party Change of Ownership [4]** Type of Cost: **Actual[2]** Type of Rate: **Prospective[1]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Related Party (RP) CHOW[3]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2701 Lake Alfred Road Winter Haven FL 33881 County: Polk[53] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/2/1998 Acquired Date: 10/2/1998 Entered Medicaid 10/2/1998 Med # Active Date: 1/1/2007 Previous Med # 265772	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,751 Medicare: 14,433 Medicaid: 18,859	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 44.11359% Occupancy: 97.60503% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.74093% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	783,513	1,304,170	676,523	463,931	0	3,228,137
1a	Audit Adjustments						
2	Cost Per Diem	41.5458	69.1537	35.8727	24.6000		171.1722
3	Cost Per Diem Inflated	48.5767	80.8636	41.9435			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.5767	80.8636	41.9435	24.6000		195.9838
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.8143		44.2413			
7	Provider Target Rate	49.5267		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	80.8636	41.9435	13.6500		182.7250
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	80.8636	41.9435	13.6500		182.7250
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 319724-00 - 2010/01

201.42

Consulate Health Care of Winter Haven

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	10/2/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	9,237,328.00		Total Amount	Per Diem
RS to Start Calcs:	1998/07	Type:	Fixed [2]	80% Capital(1):	4,184,842	9.2744
Indexed Asset Value	5,231,053	< 60% of Base:	False	20% ROE(2):	1,046,211	1.1224
FRVS Base Asset:	4,545,840	Interest Rate:	6.2000 %	Insurance Cost(3):	23,703	0.5544
Occup Adj Factor:	0.9000	Chase Rate:	4.0000 %	Taxes Cost(3):	109,240	2.5553
ROE Factor	0.042290	Amortization Rate:	6.2000 %	Home Office(3):	120,805	2.8258
		Interest Only:	False	Replacement(3&4):	65,906	0.0000
		Yearly Payment:	365,596	Total FRVS PD:		16.3323

(1) 80% Capital (\$4,184,842) amortized at 6.2000% for 20 years Principal & Interest of \$365,596 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2744

(2) 20% ROE (\$1,046,211) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1224

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,882
Comparison Date: 1/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,545,840

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	80.8636	80.8636	0.7189	80.1447
Indirect Care	41.9435	41.9435	0.3729	41.5706
Property	13.6500	16.3323	0.1452	16.1871
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.5254
Supplemental Rate Add-on				\$7.1400
Totals	182.7250	185.4073	1.6483	201.4244

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 319953-00 - 2010/01

198.53

Consulate Health Care of Lakeland

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5245 North Socrum Loop Roa Lakeland FL 33809 County: Polk [53] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1984 Acquired Date: 12/1/1984 Entered Medicaid 12/1/1984 Med # Active Date: 1/1/2007 Previous Med # 213616	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,428 Medicare: 8,566 Medicaid: 26,821	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.74124% Occupancy: 94.32605% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.68471% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.48385796 Semester Index: 1.77482092 Cost: 1.19608545 Target: 1.01021645 DC FY Index: 1.52199196 DC Sem Index: 1.80700000 DC Inflation: 1.18725989 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,102,081	1,827,409	869,961	673,744	0	4,473,195
1a	Audit Adjustments						
2	Cost Per Diem	41.0902	68.1335	32.4358	25.1200		166.7795
3	Cost Per Diem Inflated	49.1474	80.8922	38.7960			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.1474	80.8922	38.7960	25.1200		193.9556
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.4278		44.2413			
7	Provider Target Rate	50.1492		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	80.8922	38.7960	13.6500		179.6061
12/13	Medicaid Adjustment Rate		1.3415	0.6434			
14	Prospective Per Diem 11	46.2679	82.2337	39.4394	13.6500		181.5910
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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198.53

Consulate Health Care of Lakeland

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 3,939,000 FRVS Base Asset: 2,134,715 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,151,200	6.7338
	< 60% of Base:	True	20% ROE(2):	787,800	0.8536
	Interest Rate:	8.5000 %	Insurance Cost(3):	27,668	0.6679
	Chase Rate:	8.5000 %	Taxes Cost(3):	68,206	1.6464
	Amortization Rate:	8.5000 %	Home Office(3):	105,602	2.5490
	Interest Only:	True	Replacement(3&4):	76,580	0.0000
Yearly Payment:	265,446	Total FRVS PD:	12.4507		

(1) 80% Capital (\$3,151,200) amortized at 8.5000% for 20 years Interest of \$265,446 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7338

(2) 20% ROE (\$787,800) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8536

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	82.2337	82.2337	0.7311	81.5026
Indirect Care	39.4394	39.4394	0.3506	39.0888
Property	13.6500	12.4507	0.1107	12.3400
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6045
Supplemental Rate Add-on				\$7.1400
Totals	181.5910	180.3917	1.6037	198.5325

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 319970-00 - 2010/01

205.24

Consulate Health Care Of New Port Richey

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8417 County Road 54 New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1984 Acquired Date: 4/1/1984 Entered Medicaid 4/1/1984 Med # Active Date: 1/1/2007 Previous Med # 213594	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,768 Medicare: 4,983 Medicaid: 26,627	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 65.31348% Occupancy: 93.07762% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.14037% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,116,863	1,913,347	945,355	696,030	0	4,671,595
1a	Audit Adjustments						
2	Cost Per Diem	41.9448	71.8574	35.5036	26.1400		175.4458
3	Cost Per Diem Inflated	49.0432	84.0252	41.5120			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.0432	84.0252	41.5120	26.1400		200.7204
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.2830		44.2413			
7	Provider Target Rate	50.0023		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	84.0252	41.5120	13.6500		185.4551
12/13	Medicaid Adjustment Rate		1.4476	0.7152			
14	Prospective Per Diem 11	46.2679	85.4728	42.2272	13.6500		187.6179
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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205.24

Consulate Health Care Of New Port Richey

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	4/1/1998	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1984/01	Type:	None [1]	80% Capital(1):	3,045,845	6.5087
Indexed Asset Value	3,807,306	< 60% of Base:	True	20% ROE(2):	761,461	0.8169
FRVS Base Asset:	2,097,277	Interest Rate:	8.5000 %	Insurance Cost(3):	30,445	0.7468
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	50,648	1.2423
ROE Factor	0.042290	Amortization Rate:	8.5000 %	Home Office(3):	102,970	2.5258
		Interest Only:	True	Replacement(3&4):	218,987	0.0000
		Yearly Payment:	256,571	Total FRVS PD:		11.8405

(1) 80% Capital (\$3,045,845) amortized at 8.5000% for 20 years Interest of \$256,571 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5087

(2) 20% ROE (\$761,461) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8169

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	85.4728	85.4728	0.7599	84.7129
Indirect Care	42.2272	42.2272	0.3754	41.8518
Property	13.6500	11.8405	0.1053	11.7352
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.9478
Supplemental Rate Add-on				\$7.1400
Totals	187.6179	185.8084	1.6519	205.2443

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 320111-00 - 2010/01

199.12

Consulate Health Care of North Fort Myers

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
991 Pondella Road North Ft. Myers FL 33903 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1985 Acquired Date: 6/1/1985 Entered Medicaid 6/1/1985 Med # Active Date: 1/1/2007 Previous Med # 213624	02/01/2004-01/31/2005 Days In CR 366 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,584 Medicare: 8,650 Medicaid: 28,593	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 67.14494% Occupancy: 96.95811% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.94066% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.48385796 Semester Index: 1.77482092 Cost: 1.19608545 Target: 1.01021645 DC FY Index: 1.52199196 DC Sem Index: 1.80700000 DC Inflation: 1.18725989 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,139,144	1,842,813	1,025,789	707,677	0	4,715,423
1a	Audit Adjustments						
2	Cost Per Diem	39.8400	64.4498	35.8755	24.7500		164.9153
3	Cost Per Diem Inflated	47.6520	76.5187	42.9102			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.6520	76.5187	42.9102	24.7500		191.8309
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.9237		46.0087			
7	Provider Target Rate	48.6231		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.6520	76.5187	42.9102	13.6500		180.7309
12/13	Medicaid Adjustment Rate		1.4759	0.8277			
14	Prospective Per Diem 11	47.6520	77.9946	43.7379	13.6500		183.0345
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 320111-00 - 2010/01

199.12

Consulate Health Care of North Fort Myers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 3,648,362 FRVS Base Asset: 2,181,402 Occup Adj Factor: 0.9000 ROE Factor 0.042710	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	2,918,690	6.2369
	< 60% of Base:	True	20% ROE(2):	729,672	0.7906
	Interest Rate:	8.5000 %	Insurance Cost(3):	28,746	0.6750
	Chase Rate:	8.5000 %	Taxes Cost(3):	59,243	1.3912
	Amortization Rate:	8.5000 %	Home Office(3):	104,185	2.4466
	Interest Only:	True	Replacement(3&4):	78,676	0.0000
Yearly Payment:	245,860	Total FRVS PD:	11.5403		

(1) 80% Capital (\$2,918,690) amortized at 8.5000% for 20 years Interest of \$245,860 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.2369

(2) 20% ROE (\$729,672) times the ROE factor (0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7906

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 78	Effective PBS Limitation	2,223,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.6520	47.6520	0.4237	47.2283
Direct Care	77.9946	77.9946	0.6934	77.3012
Indirect Care	43.7379	43.7379	0.3889	43.3490
Property	13.6500	11.5403	0.1026	11.4377
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6623
Supplemental Rate Add-on				\$7.1400
Totals	183.0345	180.9248	1.6086	199.1185

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320129-00 - 2010/01

200.01

Consulate Health Care of Port Charlotte

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
18480 Toledo Blade Boulevar Port Charlotte FL 33948 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/12/1998 Acquired Date: 3/12/1998 Entered Medicaid 3/12/1998 Med # Active Date: 1/1/2007 Previous Med # 226564	06/01/2004-05/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 43,219 Medicare: 11,356 Medicaid: 24,040	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.62368% Occupancy: 98.67352% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 122.06268% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.50330661 Semester Index: 1.77482092 Cost: 1.18061140 Target: 1.01021645 DC FY Index: 1.53565942 DC Sem Index: 1.80700000 DC Inflation: 1.17669320 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,010,380	1,549,086	840,005	406,757	0	3,806,228
1a	Audit Adjustments						
2	Cost Per Diem	42.0291	64.4379	34.9420	16.9200		158.3290
3	Cost Per Diem Inflated	49.6200	75.8236	41.2529			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.6200	75.8236	41.2529	16.9200		183.6165
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.8706		46.0087			
7	Provider Target Rate	50.5985		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	75.8236	41.2529	13.6500		179.9153
12/13	Medicaid Adjustment Rate		0.4797	0.2610			
14	Prospective Per Diem 11	49.1888	76.3033	41.5139	13.6500		180.6560
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320129-00 - 2010/01
200.01

Consulate Health Care of Port Charlotte

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 3/12/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 5,096,927 FRVS Base Asset: 4,306,175 Occup Adj Factor: 0.9000 ROE Factor 0.043330	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 5,604,395.00		Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 4,077,542	9.2545
	< 60% of Base: False		20% ROE(2): 1,019,385	1.1205
	Interest Rate: 6.5012 %		Insurance Cost(3): 27,402	0.6340
	Chase Rate: 4.5000 %		Taxes Cost(3): 92,089	2.1308
	Amortization Rate: 6.5000 %		Home Office(3): 113,739	2.6317
	Interest Only: False		Replacement(3&4): 186,423	0.0000
Yearly Payment: 364,813		Total FRVS PD:	15.7715	

(1) 80% Capital (\$4,077,542) amortized at 6.5000% for 20 years Principal & Interest of \$364,813 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2545

(2) 20% ROE (\$1,019,385) times the ROE factor (0.043330) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1205

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 37,445
Comparison Date: 7/1/1997	Current RS PBS: 48,357
Comparison Bed 115	Effective PBS Limitation 4,306,175

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	76.3033	76.3033	0.6784	75.6249
Indirect Care	41.5139	41.5139	0.3691	41.1448
Property	13.6500	15.7715	0.1402	15.6313
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.7148
Supplemental Rate Add-on				\$7.1400
Totals	180.6560	182.7775	1.6250	200.0073

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320137-00 - 2010/01

233.39

Consulate Health Care of Sarasota

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4783 Fruitville Road Sarasota FL 34232 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 2/18/1998 Acquired Date: 2/18/1998 Entered Medicaid 2/18/1998 Med # Active Date: 1/1/2007 Previous Med # 226556	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 81 Maximum: 29,565 Max Annualized: 29,565 Total Patient: 28,044 Medicare: 4,691 Medicaid: 18,071	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.43803% Occupancy: 94.85540% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.33954% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	960,815	1,407,987	750,341	312,809	0	3,431,952
1a	Audit Adjustments						
2	Cost Per Diem	53.1689	77.9142	41.5218	17.3100		189.9149
3	Cost Per Diem Inflated	62.1668	91.1076	48.5487			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	62.1668	91.1076	48.5487	17.3100		219.1331
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	62.4708		54.8686			
7	Provider Target Rate	63.3826		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	91.1076	48.5487	13.6500		209.4864
12/13	Medicaid Adjustment Rate		1.4798	0.7886			
14	Prospective Per Diem 11	56.1801	92.5874	49.3373	13.6500		211.7548
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320137-00 - 2010/01
233.39

Consulate Health Care of Sarasota

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/18/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 3,684,291 FRVS Base Asset: 3,033,045 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,269,231.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,947,433	9.9105
	< 60% of Base:	False	20% ROE(2):	736,858	1.1711
	Interest Rate:	6.5012 %	Insurance Cost(3):	16,046	0.5722
	Chase Rate:	4.5000 %	Taxes Cost(3):	63,471	2.2633
	Amortization Rate:	6.5000 %	Home Office(3):	81,500	2.9061
	Interest Only:	False	Replacement(3&4):	32,070	0.0000
Yearly Payment:	263,703	Total FRVS PD:	16.8232		

(1) 80% Capital (\$2,947,433) amortized at 6.5000% for 20 years Principal & Interest of \$263,703 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$9.9105

(2) 20% ROE (\$736,858) times the ROE factor (0.042290) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$1.1711

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 81	Effective PBS Limitation	3,033,045

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	92.5874	92.5874	0.8231	91.7643
Indirect Care	49.3373	49.3373	0.4386	48.8987
Property	13.6500	16.8232	0.1496	16.6736
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2320
Supplemental Rate Add-on				\$7.1400
Totals	211.7548	214.9280	1.9108	233.3892

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320145-00 - 2010/01

205.04

Consulate Health Care of Vero Beach

Type of Cost Report: Related Party Change of Ownership [4] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Related Party (RP) CHOW [3]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1310 37th Street Vero Beach FL 32960 County: Indian River [31] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 1/1/2007 Previous Med # 213608	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 159 Maximum: 58,035 Max Annualized: 58,035 Total Patient: 53,809 Medicare: 12,132 Medicaid: 34,435	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 63.99487% Occupancy: 92.71819% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.69573% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,418,213	2,409,208	1,174,923	1,127,058	0	6,129,402
1a	Audit Adjustments						
2	Cost Per Diem	41.1852	69.9639	34.1200	32.7300		177.9991
3	Cost Per Diem Inflated	48.1551	81.8110	39.8942			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.1551	81.8110	39.8942	32.7300		202.5903
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.3907		46.0087			
7	Provider Target Rate	49.0970		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.1551	81.8110	39.8942	13.6500		183.5103
12/13	Medicaid Adjustment Rate		1.2881	0.6281			
14	Prospective Per Diem 11	48.1551	83.0991	40.5223	13.6500		185.4265
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320145-00 - 2010/01

205.04

Consulate Health Care of Vero Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 7,057,004 FRVS Base Asset: 2,240,349 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	5,645,603	9.1050
	< 60% of Base:	True	20% ROE(2):	1,411,401	1.1428
	Interest Rate:	8.5000 %	Insurance Cost(3):	34,553	0.6421
	Chase Rate:	8.5000 %	Taxes Cost(3):	102,650	1.9077
	Amortization Rate:	8.5000 %	Home Office(3):	144,388	2.6833
	Interest Only:	True	Replacement(3&4):	111,780	0.0000
Yearly Payment:	475,566	Total FRVS PD:	15.4809		

- (1) 80% Capital (\$5,645,603) amortized at 8.5000% for 20 years Interest of \$475,566 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$9.1050
- (2) 20% ROE (\$1,411,401) times the ROE factor (0.042290) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$1.1428
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.1551	48.1551	0.4281	47.7270
Direct Care	83.0991	83.0991	0.7388	82.3603
Indirect Care	40.5223	40.5223	0.3603	40.1620
Property	13.6500	15.4809	0.1376	15.3433
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.3074
Supplemental Rate Add-on				\$7.1400
Totals	185.4265	187.2574	1.6648	205.0400

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320153-00 - 2010/01

211.83

Consulate Health Care of West Palm Beach

Type of Cost Report: **Related Party Change of Ownership [4]** Type of Cost: **Actual[2]** Type of Rate: **Prospective[1]**
 Type of Ownership: **Private For profit [1]** CHOW Status based on this Cost Report: **Related Party (RP) CHOW[3]**

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1626 Davis Road West Palm Beach FL 33406 County: Palm Beach[50] Region: South[2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/18/1985 Acquired Date: 3/18/1985 Entered Medicaid 3/18/1985 Med # Active Date: 1/1/2007 Previous Med # 213586	09/01/2004-08/31/2005 Days In CR 365 First Used: 2007/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,686 Medicare: 5,956 Medicaid: 29,881	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 73.44295% Occupancy: 92.89041% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.90878% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.51793600 Semester Index: 1.77482092 Cost: 1.16923304 Target: 1.01021645 DC FY Index: 1.54532684 DC Sem Index: 1.80700000 DC Inflation: 1.16933192 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,366,188	2,024,351	1,218,436	802,305	0	5,411,280
1a	Audit Adjustments						
2	Cost Per Diem	45.7210	67.7471	40.7763	26.8500		181.0944
3	Cost Per Diem Inflated	53.4585	79.2188	47.6770			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	53.4585	79.2188	47.6770	26.8500		207.2043
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	53.7199		47.9101			
7	Provider Target Rate	54.5039		48.6093			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	79.2188	47.6770	13.6500		189.7346
12/13	Medicaid Adjustment Rate		2.0893	1.2574			
14	Prospective Per Diem 11	49.1888	81.3081	48.9344	13.6500		193.0813
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 320153-00 - 2010/01

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

211.83

Consulate Health Care of West Palm Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1998 Year of Phase-In/ Full: RS to Start Calcs: 1985/01 Indexed Asset Value 4,315,726 FRVS Base Asset: 2,282,012 Occup Adj Factor: 0.9000 ROE Factor 0.042290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,452,581	7.3778
	< 60% of Base:	True	20% ROE(2):	863,145	0.9260
	Interest Rate:	8.5000 %	Insurance Cost(3):	26,808	0.6589
	Chase Rate:	8.5000 %	Taxes Cost(3):	69,836	1.7165
	Amortization Rate:	8.5000 %	Home Office(3):	110,872	2.7251
	Interest Only:	True	Replacement(3&4):	239,263	0.0000
Yearly Payment:	290,833	Total FRVS PD:	13.4043		

(1) 80% Capital (\$3,452,581) amortized at 8.5000% for 20 years Interest of \$290,833 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.3778

(2) 20% ROE (\$863,145) times the ROE factor (0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9260

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	81.3081	81.3081	0.7229	80.5852
Indirect Care	48.9344	48.9344	0.4351	48.4993
Property	13.6500	13.4043	0.1192	13.2851
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5639
Supplemental Rate Add-on				\$7.1400
Totals	193.0813	192.8356	1.7145	211.8250

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320391-00 - 2010/01 196.39

Zephyr Haven Health & Rehab Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
38250 A Avenue Zephyrhills FL 33542 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1971 Acquired Date: 6/28/1989 Entered Medicaid 6/28/1989 Med # Active Date: 1/1/2007 Previous Med # 212741	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,003 Medicare: 5,191 Medicaid: 27,148	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,088,494	2,271,872	1,072,824	253,019	0	4,686,209
1a	Audit Adjustments						
2	Cost Per Diem	40.0948	83.6847	39.5176	9.3200		172.6171
3	Cost Per Diem Inflated	39.1765	87.2340	38.6125			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1765	87.2340	38.6125	9.3200		174.3430
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.8004		44.2413			
7	Provider Target Rate	48.4980		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1765	87.2340	38.6125	9.3200		174.3430
12/13	Medicaid Adjustment Rate		1.5908	0.7041			
14	Prospective Per Diem 11	39.1765	88.8248	39.3166	9.3200		176.6379
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320391-00 - 2010/01

196.39

Zephyr Haven Health & Rehab Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	6/28/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,250,000.00		Total Amount	Per Diem
RS to Start Calcs:	1989/01	Type:	Variable [3]	80% Capital(1):	3,467,443	7.7152
Indexed Asset Value	4,334,304	< 60% of Base:	False	20% ROE(2):	866,861	0.7514
FRVS Base Asset:	615,660	Interest Rate:	6.2500 %	Insurance Cost(3):	6,473	0.1579
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.034170	Amortization Rate:	6.2500 %	Home Office(3):	41,143	1.0034
		Interest Only:	False	Replacement(3&4):	366,501	0.0000
		Yearly Payment:	304,134	Total FRVS PD:		9.6279

(1) 80% Capital (\$3,467,443) amortized at 6.2500% for 20 years Principal & Interest of \$304,134 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7152

(2) 20% ROE (\$866,861) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7514

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,261
Comparison Date: 1/1/1971	Current RS PBS:	48,357
Comparison Bed 60	Effective PBS Limitation	615,660

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1765	39.1765	0.3483	38.8282
Direct Care	88.8248	88.8248	0.7897	88.0351
Indirect Care	39.3166	39.3166	0.3495	38.9671
Property	9.3200	9.6279	0.0856	9.5423
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.8783
Supplemental Rate Add-on				\$7.1400
Totals	176.6379	176.9458	1.5731	196.3910

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320404-00 - 2010/01

212.00

Zephyrhills Health & Rehab Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7350 Dairy Road Zephyrhills FL 33540 County: Pasco [51] Region: Central [3] Area: 5 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1998 Acquired Date: 5/1/1998 Entered Medicaid 6/23/1998 Med # Active Date: 1/1/2007 Previous Med # 213802	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 103 Maximum: 37,698 Max Annualized: 37,595 Total Patient: 34,550 Medicare: 10,615 Medicaid: 16,504	Superior: 181 Standard: 0 Conditional: 0 Total: 181
			Inflation
	Medicaid Utilization 47.76845% Occupancy: 91.64943% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.37363% Weighted Low Occ Adjustment Factor: 100.00000%		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	617,483	1,499,948	826,272	209,766	0	3,153,469
1a	Audit Adjustments						
2	Cost Per Diem	37.4141	90.8839	50.0650	12.7100		191.0730
3	Cost Per Diem Inflated	37.7945	96.6901	50.5740			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.7945	96.6901	50.5740	12.7100		197.7686
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.1472		51.4249			
7	Provider Target Rate	43.7769		52.1754			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7945	95.9170	50.5740	12.7100		196.9955
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.7945	95.9170	50.5740	12.7100		196.9955
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 320404-00 - 2010/01

212.00

Zephyrhills Health & Rehab Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/23/1998 Year of Phase-In/ Full: RS to Start Calcs: 1998/01 Indexed Asset Value 4,417,893 FRVS Base Asset: 2,171,810 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,534,314	8.7990
	< 60% of Base:	True	20% ROE(2):	883,579	1.0472
	Interest Rate:	8.5000 %	Insurance Cost(3):	6,712	0.1943
	Chase Rate:	8.5000 %	Taxes Cost(3):	351	0.0102
	Amortization Rate:	8.5000 %	Home Office(3):	43,180	1.2498
	Interest Only:	True	Replacement(3&4):	63,944	0.0000
Yearly Payment:	297,718	Total FRVS PD:	11.3005		

- (1) 80% Capital (\$3,534,314) amortized at 8.5000% for 20 years Interest of \$297,718 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$8.7990
- (2) 20% ROE (\$883,579) times the ROE factor (0.040100) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$1.0472
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,445
Comparison Date: 7/1/1997	Current RS PBS:	48,357
Comparison Bed 58	Effective PBS Limitation	2,171,810

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7945	37.7945	0.3360	37.4585
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	50.5740	50.5740	0.4496	50.1244
Property	12.7100	11.3005	0.1005	11.2000
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.0080
Supplemental Rate Add-on				\$7.1400
Totals	196.9955	195.5860	1.7389	211.9951

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320412-00 - 2010/01

199.59

Sunbelt Health & Rehab Center - Apopka, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
305 E. Oak Street Apopka FL 32703 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 2/9/1993 Acquired Date: 2/9/1993 Entered Medicaid 2/9/1993 Med # Active Date: 1/1/2007 Previous Med # 210412	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,013 Medicare: 10,385 Medicaid: 23,167	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.14246% Occupancy: 95.65802% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.33240% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	873,250	1,959,724	997,126	258,544	0	4,088,644
1a	Audit Adjustments						
2	Cost Per Diem	37.6937	84.5912	43.0408	11.1600		176.4857
3	Cost Per Diem Inflated	38.0769	89.9954	43.4784			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.0769	89.9954	43.4784	11.1600		182.7107
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.7468		44.2413			
7	Provider Target Rate	40.3269		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.0769	89.9954	43.4784	11.1600		182.7107
12/13	Medicaid Adjustment Rate		0.5206	0.2515			
14	Prospective Per Diem 11	38.0769	90.5160	43.7299	11.1600		183.4828
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320412-00 - 2010/01

199.59

Sunbelt Health & Rehab Center - Apopka, Inc.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	2/9/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,313,226.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,186,012	7.4034
Indexed Asset Value	5,232,515	< 60% of Base:	False	20% ROE(2):	1,046,503	1.0646
FRVS Base Asset:	3,861,960	Interest Rate:	3.5200 %	Insurance Cost(3):	7,474	0.1779
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.040100	Amortization Rate:	3.5200 %	Home Office(3):	47,718	1.1358
		Interest Only:	False	Replacement(3&4):	35,117	0.0000
		Yearly Payment:	291,843	Total FRVS PD:		9.7817

(1) 80% Capital (\$4,186,012) amortized at 3.5200% for 20 years Principal & Interest of \$291,843 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4034

(2) 20% ROE (\$1,046,503) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0646

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,861,960

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.0769	38.0769	0.3385	37.7384
Direct Care	90.5160	90.5160	0.8047	89.7113
Indirect Care	43.7299	43.7299	0.3888	43.3411
Property	11.1600	9.7817	0.0870	9.6947
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9622
Supplemental Rate Add-on				\$7.1400
Totals	183.4828	182.1045	1.6190	199.5877

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320421-00 - 2010/01

223.29

East Orlando Health & Rehab Center, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
250 S. Chickasaw Trail Orlando FL 32825 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/6/1993 Acquired Date: 1/6/1993 Entered Medicaid 2/8/1993 Med # Active Date: 1/1/2007 Previous Med # 206261	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,566 Medicare: 11,315 Medicaid: 20,841	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 48.96161% Occupancy: 96.91712% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.88996% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	983,964	1,882,832	1,276,922	279,686	0	4,423,404
1a	Audit Adjustments						
2	Cost Per Diem	47.2129	90.3427	61.2697	13.4200		212.2453
3	Cost Per Diem Inflated	47.6929	96.1143	61.8926			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.6929	96.1143	61.8926	13.4200		219.1198
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	49.7298		62.6359			
7	Provider Target Rate	50.4556		63.5501			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	95.9170	54.1087	13.4200		209.7136
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	95.9170	54.1087	13.4200		209.7136
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320421-00 - 2010/01

223.29

East Orlando Health & Rehab Center, Inc.

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/8/1993	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,675,729.00		Total Amount	Per Diem
RS to Start Calcs:	1993/01	Type:	Variable [3]	80% Capital(1):	4,377,110	7.3432
Indexed Asset Value	5,471,388	< 60% of Base:	False	20% ROE(2):	1,094,278	1.1132
FRVS Base Asset:	2,574,640	Interest Rate:	2.9300 %	Insurance Cost(3):	8,136	0.1911
Occup Adj Factor:	0.9000	Chase Rate:	8.2900 %	Taxes Cost(3):	0	0.0000
ROE Factor	0.040100	Amortization Rate:	2.9300 %	Home Office(3):	58,727	1.3797
		Interest Only:	False	Replacement(3&4):	70,258	0.0000
		Yearly Payment:	289,467	Total FRVS PD:		10.0272

(1) 80% Capital (\$4,377,110) amortized at 2.9300% for 20 years Principal & Interest of \$289,467 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.3432

(2) 20% ROE (\$1,094,278) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1132

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	32,183
Comparison Date: 8/1/1992	Current RS PBS:	48,357
Comparison Bed 80	Effective PBS Limitation	2,574,640

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	95.9170	95.9170	0.8528	95.0642
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.4200	10.0272	0.0891	9.9381
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.6661
Supplemental Rate Add-on				\$7.1400
Totals	209.7136	206.3208	1.8343	223.2926

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320439-00 - 2010/01

212.53

Adventist Care Centers - Courtland, Inc.

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
730 Courtland Street	01/01/2008-12/31/2008	Number of Beds: 120	Superior: 0
Orlando Fl 32804	Days In CR 366	Maximum: 43,920	Standard: 181
County: Orange [48]	First Used: 2010/01	Max Annualized: 43,800	Conditional: 0
Region: Central [3] Area: 7	Last Used: 2010/01	Total Patient: 42,109	Total: 181
Control Private Non-Profit [3]	Unaudited [3]	Medicare: 11,488	Inflation
Current Class Central Large [6]	Initial CR? False	Medicaid: 20,775	FY Index: 1.82843188
Class at 1/94: North Large [2]	Medicaid Utilization 49.33625%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 95.87659%		Cost: 0.97067927
Open Date: 6/28/2000	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 6/28/2000	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.72150000
Entered Medicaid 7/27/2000	Low Occupancy Adjustment Factor: 118.60279%		DC Sem Index: 1.80700000
Med # Active Date: 1/1/2007	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.04966599
Previous Med # 224642			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	853,728	1,814,256	1,291,755	369,587	0	4,329,326
1a	Audit Adjustments						
2	Cost Per Diem	41.0940	87.3288	62.1783	17.7900		208.3911
3	Cost Per Diem Inflated	39.8891	91.6661	60.3552			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.8891	91.6661	60.3552	17.7900		209.7004
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.9797		54.8358			
7	Provider Target Rate	45.6362		55.6361			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.8891	91.6661	54.1087	13.6500		199.3139
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.8891	91.6661	54.1087	13.6500		199.3139
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 320439-00 - 2010/01

212.53

Adventist Care Centers - Courtland, Inc.

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/27/2000 Year of Phase-In/ Full: RS to Start Calcs: 2000/01 Indexed Asset Value 4,035,786 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,228,629	7.7191
	< 60% of Base:	True	20% ROE(2):	807,157	0.7443
	Interest Rate:	9.5000 %	Insurance Cost(3):	6,718	0.1595
	Chase Rate:	9.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	9.5000 %	Home Office(3):	54,137	1.2856
	Interest Only:	True	Replacement(3&4):	55,253	0.0000
Yearly Payment:	304,287	Total FRVS PD:		9.9085	

(1) 80% Capital (\$3,228,629) amortized at 9.5000% for 20 years Interest of \$304,287 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7191

(2) 20% ROE (\$807,157) times the ROE factor (0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7443

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	39,324
Comparison Date: 7/1/1999	Current RS PBS:	48,357
Comparison Bed 87	Effective PBS Limitation	3,421,188

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.8891	39.8891	0.3546	39.5345
Direct Care	91.6661	91.6661	0.8150	90.8511
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	9.9085	0.0881	9.8204
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5550
Supplemental Rate Add-on				\$7.1400
Totals	199.3139	195.5724	1.7388	212.5286

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320463-00 - 2010/01

221.77

Florida Living Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3355 E. Semoran Blvd. Apopka FL 32703 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1971 Acquired Date: 12/1/1971 Entered Medicaid 7/1/1984 Med # Active Date: 1/1/2007 Previous Med # 208167	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 202 Maximum: 73,730 Max Annualized: 73,730 Total Patient: 68,653 Medicare: 6,845 Medicaid: 45,588	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.40351% Occupancy: 93.11407% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.18544% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,964,091	4,416,287	2,236,426	733,967	0	9,350,771
1a	Audit Adjustments						
2	Cost Per Diem	43.0835	96.8739	49.0573	16.1000		205.1147
3	Cost Per Diem Inflated	43.4454	99.6122	49.4693			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.4454	99.6122	49.4693	16.1000		208.6269
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.0195		53.9813			
7	Provider Target Rate	41.6182		54.7692			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.6182	95.9170	49.4693	13.6500		200.6545
12/13	Medicaid Adjustment Rate		1.7700	0.9129			
14	Prospective Per Diem 11	41.6182	97.6870	50.3822	13.6500		203.3374
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320463-00 - 2010/01

221.77

Florida Living Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/24/1989 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 7,017,495 FRVS Base Asset: 1,690,206 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	5,613,996	10.5185
	< 60% of Base:	True	20% ROE(2):	1,403,499	0.6588
	Interest Rate:	12.5000 %	Insurance Cost(3):	10,386	0.1513
	Chase Rate:	12.5000 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	12.5000 %	Home Office(3):	75,922	1.1059
	Interest Only:	True	Replacement(3&4):	369,303	0.0000
Yearly Payment:	697,974	Total FRVS PD:	12.4345		

(1) 80% Capital (\$5,613,996) amortized at 12.5000% for 20 years Interest of \$697,974 divided by annual available days (73,730) divided by Occup. Adj. (0.9000) = \$10.5185

(2) 20% ROE (\$1,403,499) times the ROE factor (0.031150) divided by annual available days (73,730) divided by Occup. Adj. (0.9000) = \$0.6588

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.6182	41.6182	0.3700	41.2482
Direct Care	97.6870	97.6870	0.8685	96.8185
Indirect Care	50.3822	50.3822	0.4479	49.9343
Property	13.6500	12.4345	0.1105	12.3240
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3057
Supplemental Rate Add-on				\$7.1400
Totals	203.3374	202.1219	1.7969	221.7707

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 320528-00 - 2010/01

224.79

Health & Rehab. Centre at Dolphins View

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1820 Shore Drive, South St. Petersburg FL 33707 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 11/30/1989 Acquired Date: 4/1/1991 Entered Medicaid 4/1/1991 Med # Active Date: 5/1/2007 Previous Med # 222054	01/01/2009-06/30/2009 Days In CR 181 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 58 Maximum: 10,498 Max Annualized: 21,170 Total Patient: 9,663 Medicare: 2,848 Medicaid: 3,630	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.56597% Occupancy: 92.04611% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.86434% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	157,265	347,866	217,291	29,621	0	752,043
1a	Audit Adjustments						
2	Cost Per Diem	43.3237	95.8309	59.8598	8.1601		207.1745
3	Cost Per Diem Inflated	43.9884	98.1669	60.7782			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.9884	98.1669	60.7782	8.1601		211.0936
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.9639		54.2395			
7	Provider Target Rate	46.6347		55.0311			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.9884	97.2745	55.0311	8.1601		204.4541
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.9884	97.2745	55.0311	8.1601		204.4541
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 320528-00 - 2010/01
224.79

Health & Rehab. Centre at Dolphins View
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FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1991 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 1,675,136 FRVS Base Asset: 1,250,000 Occup Adj Factor: 0.9000 ROE Factor 0.027290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,100,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,340,109	8.5688
	< 60% of Base:	False	20% ROE(2):	335,027	0.4799
	Interest Rate:	10.7500 %	Insurance Cost(3):	7,643	0.7910
	Chase Rate:	10.5000 %	Taxes Cost(3):	15,899	1.6453
	Amortization Rate:	10.7500 %	Home Office(3):	4,976	0.5150
	Interest Only:	False	Replacement(3&4):	7,340	0.0000
Yearly Payment:	163,262	Total FRVS PD:		12.0000	

- (1) 80% Capital (\$1,340,109) amortized at 10.7500% for 20 years Principal & Interest of \$163,262 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$8.5688
- (2) 20% ROE (\$335,027) times the ROE factor (0.027290) divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$0.4799
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 58	Effective PBS Limitation	1,729,618

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	43.9884	43.9884	0.3911	43.5973	
Direct Care	97.2745	97.2745	0.8648	96.4097	
Indirect Care	55.0311	55.0311	0.4893	54.5418	
Property	8.1601	12.0000	0.1067	11.8933	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$11.2067	
Supplemental Rate Add-on				\$7.1400	
Totals	204.4541	208.2940	1.8519	224.7888	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 320978-00 - 2010/01

220.85

Lehigh Acres Health & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1550 Lee Boulevard Lehigh Acres FL 33936 County: Lee[36] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/1/1986 Acquired Date: 1/1/1986 Entered Medicaid 1/1/1986 Med # Active Date: 7/1/2007 Previous Med # 225169	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 110 Maximum: 40,260 Max Annualized: 40,150 Total Patient: 35,220 Medicare: 6,915 Medicaid: 21,672	Superior: 0 Standard: 153 Conditional: 28 Total: 181
			Medicaid Utilization 61.53322% Occupancy: 87.48137% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 108.21760% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,144,767	1,836,622	1,031,737	522,512	11,036	4,546,674
1a	Audit Adjustments						
2	Cost Per Diem	52.8224	84.7463	47.6069	24.1100	0.5092	209.7948
3	Cost Per Diem Inflated	51.2736	88.9553	46.2110			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	51.2736	88.9553	46.2110	24.1100	0.5092	211.0591
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.4649		52.5504			
7	Provider Target Rate	57.2890		53.3174			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	45.8969		54.9761			
10b	Base for line 10a	45.2367		54.1853			
11	Lesser of 5,7,8,10, 10a	45.8969	88.9553	46.2110	13.6500	0.5092	195.2224
12/13	Medicaid Adjustment Rate		0.9756	0.5068			
14	Prospective Per Diem 11	45.8969	89.9309	46.7178	13.6500	0.5092	196.7048
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Computation of Nursing Home Medicaid Reimbursement Rate
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0 320978-00 - 2010/01

220.85

Lehigh Acres Health & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	5/1/1995	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,960,000.00		Total Amount	Per Diem
RS to Start Calcs:	1986/01	Type:	Fixed [2]	80% Capital(1):	4,169,738	14.5293
Indexed Asset Value	5,212,172	< 60% of Base:	False	20% ROE(2):	1,042,434	1.0486
FRVS Base Asset:	3,135,000	Interest Rate:	11.2500 %	Insurance Cost(3):	78,672	2.2337
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	64,323	1.8263
ROE Factor	0.036350	Amortization Rate:	11.2500 %	Home Office(3):	19,817	0.5627
		Interest Only:	False	Replacement(3&4):	9,720	0.0000
		Yearly Payment:	525,015	Total FRVS PD:		20.2006

(1) 80% Capital (\$4,169,738) amortized at 11.2500% for 20 years Principal & Interest of \$525,015 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$14.5293

(2) 20% ROE (\$1,042,434) times the ROE factor (0.036350) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$1.0486

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	110	Effective PBS Limitation	3,135,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.8969	45.8969	0.4080	45.4889
Direct Care	89.9309	89.9309	0.7995	89.1314
Indirect Care	46.7178	46.7178	0.4153	46.3025
Property	13.6500	20.2006	0.1796	20.0210
ROE	0.5092	0.4676	0.0042	0.4634
ROE Adjustment	-0.4676	-0.4676	-0.0042	-0.4634
Quality Assess-Medicaid Share				\$12.7702
Supplemental Rate Add-on				\$7.1400
Totals	196.2372	202.7462	1.8024	220.8540

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 321303-00 - 2010/01

208.99

Ft. Lauderdale Health & Rehab Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2000 E. Commercial Blvd. Ft. Lauderdale FL 33308 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/3/1984 Acquired Date: 10/3/1984 Entered Medicaid 10/3/1984 Med # Active Date: 7/1/2007 Previous Med # 228109	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 155 Maximum: 56,730 Max Annualized: 56,575 Total Patient: 50,844 Medicare: 8,980 Medicaid: 27,290	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.67398% Occupancy: 89.62454% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.86876% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,049,422	2,268,115	1,426,936	516,054	0	5,260,527
1a	Audit Adjustments						
2	Cost Per Diem	38.4545	83.1116	52.2879	18.9100		192.7640
3	Cost Per Diem Inflated	37.3270	87.2394	50.7548			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3270	87.2394	50.7548	18.9100		194.2312
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	46.2103		57.6132			
7	Provider Target Rate	46.8847		58.4541			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	46.7617		54.7793			
10b	Base for line 10a	46.0890		53.9913			
11	Lesser of 5,7,8,10, 10a	37.3270	87.2394	50.7548	13.6500		188.9712
12/13	Medicaid Adjustment Rate		0.3606	0.2098			
14	Prospective Per Diem 11	37.3270	87.6000	50.9646	13.6500		189.5416
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 321303-00 - 2010/01

208.99

Ft. Lauderdale Health & Rehab Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/1/2007	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	6,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	4,518,966	9.6968
Indexed Asset Value	5,648,708	< 60% of Base:	False	20% ROE(2):	1,129,742	0.8065
FRVS Base Asset:	1,978,789	Interest Rate:	9.1670 %	Insurance Cost(3):	47,870	0.9415
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	158,848	3.1242
ROE Factor	0.036350	Amortization Rate:	9.1670 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	493,739	Total FRVS PD:		14.5690

(1) 80% Capital (\$4,518,966) amortized at 9.1670% for 20 years Principal & Interest of \$493,739 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.6968

(2) 20% ROE (\$1,129,742) times the ROE factor (0.036350) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.8065

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 253	Effective PBS Limitation	7,210,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3270	37.3270	0.3319	36.9951
Direct Care	87.6000	87.6000	0.7788	86.8212
Indirect Care	50.9646	50.9646	0.4531	50.5115
Property	13.6500	14.5690	0.1295	14.4395
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.0835
Supplemental Rate Add-on				\$7.1400
Totals	189.5416	190.4606	1.6933	208.9908

***Medicaid Trend Adjustment :**



0 323772-00 - 2010/01
244.52

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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CORAL GABLES NURSING AND REHABILIT

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
7060 SW 8 STREET Miami FL 33144 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 11/1/1988 Acquired Date: 11/1/1988 Entered Medicaid 11/1/1988 Med # Active Date: 11/1/2007 Previous Med # 218251	11/01/2007-10/31/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 87 Maximum: 31,842 Max Annualized: 31,755 Total Patient: 30,381 Medicare: 7,292 Medicaid: 19,444	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 64.00053% Occupancy: 95.41172% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.02772% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.80221653 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71148542 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,131,362	1,926,735	1,269,888	305,854	0	4,633,839
1a	Audit Adjustments						
2	Cost Per Diem	58.1857	99.0915	65.3100	15.7300		238.3172
3	Cost Per Diem Inflated	58.1857	99.0915	65.3100			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	58.1857	99.0915	65.3100	15.7300		238.3172
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	51.5830		58.5472			
10b	Base for line 10a	50.8410		57.7050			
11	Lesser of 5,7,8,10, 10a	51.5830	99.0915	58.5472	13.6500		222.8717
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	51.5830	99.0915	58.5472	13.6500		222.8717
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 323772-00 - 2010/01

244.52

CORAL GABLES NURSING AND REHABILIT

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 11/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 3,894,357 FRVS Base Asset: 2,479,500 Occup Adj Factor: 0.9000 ROE Factor 0.047500	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,400,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,115,486	13.0602
	< 60% of Base:	False	20% ROE(2):	778,871	1.2945
	Interest Rate:	10.5000 %	Insurance Cost(3):	56,800	1.8696
	Chase Rate:	7.5000 %	Taxes Cost(3):	57,100	1.8795
	Amortization Rate:	10.5000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	373,253	Total FRVS PD:	18.1038		

(1) 80% Capital (\$3,115,486) amortized at 10.5000% for 20 years Principal & Interest of \$373,253 divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$13.0602

(2) 20% ROE (\$778,871) times the ROE factor (0.047500) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$1.2945

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 87	Effective PBS Limitation	2,580,594

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	51.5830	51.5830	0.4586	51.1244
Direct Care	99.0915	99.0915	0.8810	98.2105
Indirect Care	58.5472	58.5472	0.5205	58.0267
Property	13.6500	18.1038	0.1610	17.9428
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.0761
Supplemental Rate Add-on				\$7.1400
Totals	222.8717	227.3255	2.0211	244.5205

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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0 323781-00 - 2010/01

226.86

Tarpon Point Nursing & Rehabilitation Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]

Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5157 Park Club Drive	11/01/2007-10/31/2008	Number of Beds: 120	Superior: 0
Sarasota FL 34235	Days In CR 366	Maximum: 43,920	Standard: 181
County: Sarasota[58]	First Used: 2007/07	Max Annualized: 43,800	Conditional: 0
Region: South[2] Area: 8	Last Used: 2010/01	Total Patient: 32,191	Total: 181
Control Private For profit [1]	Unaudited [3]	Medicare: 3,647	Inflation
Current Class South Large [4]	Initial CR? False	Medicaid: 24,024	FY Index: 1.80221653
Class at 1/94: South Large [4]	Medicaid Utilization 74.62955%		Semester Index: 1.77482092
Operating Ex > 18 months [1]	Occupancy: 73.29463%		Cost: 1.00000000
Open Date: 7/23/1990	Statewide Low Occupancy Threshold: 80.83840%		Target: 1.01021645
Acquired Date: 7/23/1990	Medicaid Low Occupancy Threshold: 40.99830%		DC FY Index: 1.71148542
Entered Medicaid 7/27/1990	Low Occupancy Adjustment Factor: 90.66809%		DC Sem Index: 1.80700000
Med # Active Date: 11/1/2007	Weighted Low Occ Adjustment Factor: 100.00000%		DC Inflation: 1.00000000
Previous Med # 252654			PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,045,765	2,336,024	1,158,183	706,546	0	5,246,518
1a	Audit Adjustments						
2	Cost Per Diem	43.5300	97.2371	48.2094	29.4100		218.3865
3	Cost Per Diem Inflated	43.5300	97.2371	48.2094			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.5300	97.2371	48.2094	29.4100		218.3865
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation	45.0568		49.7757			
10b	Base for line 10a	44.4087		49.0597			
11	Lesser of 5,7,8,10, 10a	43.5300	97.1828	48.2094	13.6500		202.5722
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.5300	97.1828	48.2094	13.6500		202.5722
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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226.86

Tarpon Point Nursing & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/27/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,787,704 FRVS Base Asset: 1,810,440 Occup Adj Factor: 0.9000 ROE Factor 0.047500	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,500,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	4,630,163	13.8361
	< 60% of Base:	False	20% ROE(2):	1,157,541	1.3948
	Interest Rate:	10.2500 %	Insurance Cost(3):	11,650	0.3619
	Chase Rate:	8.2500 %	Taxes Cost(3):	95,180	2.9567
	Amortization Rate:	10.2500 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	545,420	Total FRVS PD:	18.5495		

(1) 80% Capital (\$4,630,163) amortized at 10.2500% for 20 years Principal & Interest of \$545,420 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8361

(2) 20% ROE (\$1,157,541) times the ROE factor (0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3948

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	30,174
Comparison Date:	1/1/1990	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,810,440

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.5300	43.5300	0.3870	43.1430
Direct Care	97.1828	97.1828	0.8640	96.3188
Indirect Care	48.2094	48.2094	0.4286	47.7808
Property	13.6500	18.5495	0.1649	18.3846
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.0898
Supplemental Rate Add-on				\$7.1400
Totals	202.5722	207.4717	1.8445	226.8570

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 323799-00 - 2010/01

218.32

St. Andrews Bav Skilled Nursing & Rehab Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2100 Jenks Ave Panama City FL 32405 County: Bay [3] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1986 Acquired Date: 1/1/1986 Entered Medicaid 5/1/1986 Med # Active Date: 11/1/2007 Previous Med # 312011	11/01/2007-10/31/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 39,785 Medicare: 6,767 Medicaid: 28,545	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.74815% Occupancy: 90.58515% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.05709% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.80221653 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71148542 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,257,693	2,755,078	1,394,512	679,371	0	6,086,654
1a	Audit Adjustments						
2	Cost Per Diem	44.0600	96.5170	48.8531	23.8000		213.2301
3	Cost Per Diem Inflated	44.0600	96.5170	48.8531			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.0600	96.5170	48.8531	23.8000		213.2301
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	38.7810		46.3472			
10b	Base for line 10a	38.2231		45.6805			
11	Lesser of 5,7,8,10, 10a	38.7810	94.6512	46.3472	13.6500		193.4294
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	38.7810	94.6512	46.3472	13.6500		193.4294
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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218.32

St. Andrews Bav Skilled Nursing & Rehab Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,650,000.00		Total Amount	Per Diem
RS to Start Calcs:	1986/01	Type:	Fixed [2]	80% Capital(1):	4,602,713	15.9188
Indexed Asset Value	5,753,391	< 60% of Base:	False	20% ROE(2):	1,150,678	1.3865
FRVS Base Asset:	3,420,000	Interest Rate:	12.5000 %	Insurance Cost(3):	11,650	0.2928
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	95,180	2.3924
ROE Factor	0.047500	Amortization Rate:	12.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	627,520	Total FRVS PD:		19.9905

(1) 80% Capital (\$4,602,713) amortized at 12.5000% for 20 years Principal & Interest of \$627,520 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.9188

(2) 20% ROE (\$1,150,678) times the ROE factor (0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3865

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7810	38.7810	0.3448	38.4362
Direct Care	94.6512	94.6512	0.8415	93.8097
Indirect Care	46.3472	46.3472	0.4120	45.9352
Property	13.6500	19.9905	0.1777	19.8128
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1873
Supplemental Rate Add-on				\$7.1400
Totals	193.4294	199.7699	1.7760	218.3212

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324027-00 - 2010/01

226.46

Hampton Court Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16100 NW 2nd Avenue North Miami Beach FL 33169 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 1/3/1991 Acquired Date: 1/3/1991 Entered Medicaid 1/3/1991 Med # Active Date: 11/1/2007 Previous Med # 203131	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,071 Medicare: 5,627 Medicaid: 27,348	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.24886% Occupancy: 91.48630% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.17184% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,200,071	2,369,595	1,595,060	533,559	0	5,698,285
1a	Audit Adjustments						
2	Cost Per Diem	43.8815	86.6460	58.3246	19.5100		208.3621
3	Cost Per Diem Inflated	44.5547	88.7581	59.2194			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.5547	88.7581	59.2194	19.5100		212.0422
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.7320		56.3190			
7	Provider Target Rate	42.3411		57.1410			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.3411	88.7581	55.7263	13.6500		200.4755
12/13	Medicaid Adjustment Rate		1.8222	1.1441			
14	Prospective Per Diem 11	42.3411	90.5803	56.8704	13.6500		203.4418
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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226.46

Hampton Court Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/3/1991	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,420,000.00		Total Amount	Per Diem
RS to Start Calcs:	1991/01	Type:	Fixed [2]	80% Capital(1):	3,972,364	12.8957
Indexed Asset Value	4,965,455	< 60% of Base:	False	20% ROE(2):	993,091	0.7583
FRVS Base Asset:	3,642,240	Interest Rate:	11.5000 %	Insurance Cost(3):	71,274	1.7787
Occup Adj Factor:	0.9000	Chase Rate:	10.0000 %	Taxes Cost(3):	91,520	2.2839
ROE Factor	0.030100	Amortization Rate:	11.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	0	0.0000
		Yearly Payment:	508,350	Total FRVS PD:		17.7166

(1) 80% Capital (\$3,972,364) amortized at 11.5000% for 20 years Principal & Interest of \$508,350 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.8957

(2) 20% ROE (\$993,091) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7583

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.3411	42.3411	0.3764	41.9647
Direct Care	90.5803	90.5803	0.8053	89.7750
Indirect Care	56.8704	56.8704	0.5056	56.3648
Property	13.6500	17.7166	0.1575	17.5591
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6586
Supplemental Rate Add-on				\$7.1400
Totals	203.4418	207.5084	1.8448	226.4622

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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221.86

Advanced Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
401 FAIRWOOD AVENUE Clearwater FL 33759 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 9/1/2007 Previous Med # 309273	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,808 Medicare: 5,837 Medicaid: 30,489	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 72.92623% Occupancy: 95.45205% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.07761% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,196,620	2,776,193	1,540,908	869,241	0	6,382,962
1a	Audit Adjustments						
2	Cost Per Diem	39.2476	91.0556	50.5398	28.5100		209.3530
3	Cost Per Diem Inflated	38.3487	94.9175	49.3823			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.3487	94.9175	49.3823	28.5100		211.1585
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.3273		55.9883			
7	Provider Target Rate	49.0326		56.8054			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	45.6398		55.1859			
10b	Base for line 10a	44.9833		54.3921			
11	Lesser of 5,7,8,10, 10a	38.3487	94.9175	49.3823	13.6500		196.2985
12/13	Medicaid Adjustment Rate		2.4481	1.2737			
14	Prospective Per Diem 11	38.3487	97.3656	50.6560	13.6500		200.0203
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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221.86

Advanced Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	2,391,600.00		Total Amount	Per Diem
RS to Start Calcs:	1984/07	Type:	Fixed [2]	80% Capital(1):	3,719,422	11.7641
Indexed Asset Value	4,649,278	< 60% of Base:	False	20% ROE(2):	929,856	0.8060
FRVS Base Asset:	2,775,941	Interest Rate:	11.1000 %	Insurance Cost(3):	106,222	2.5407
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	44,380	1.0615
ROE Factor	0.034170	Amortization Rate:	11.1000 %	Home Office(3):	12,995	0.3108
		Interest Only:	False	Replacement(3&4):	121,472	0.0000
		Yearly Payment:	463,739	Total FRVS PD:		16.4831

(1) 80% Capital (\$3,719,422) amortized at 11.1000% for 20 years Principal & Interest of \$463,739 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7641

(2) 20% ROE (\$929,856) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8060

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.3487	38.3487	0.3409	38.0078
Direct Care	97.3656	97.3656	0.8656	96.5000
Indirect Care	50.6560	50.6560	0.4504	50.2056
Property	13.6500	16.4831	0.1465	16.3366
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6715
Supplemental Rate Add-on				\$7.1400
Totals	200.0203	202.8534	1.8034	221.8615

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324108-00 - 2010/01

235.46

Bayside Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
811 Jackson Street North St. Petersburg FL 33705 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 10/1/1984 Acquired Date: 10/1/1984 Entered Medicaid 10/1/1984 Med # Active Date: 9/1/2007 Previous Med # 308790	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 92 Maximum: 33,580 Max Annualized: 33,580 Total Patient: 32,023 Medicare: 5,497 Medicaid: 23,864	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.52144% Occupancy: 95.36331% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.96784% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	935,016	2,156,393	1,466,635	609,725	0	5,167,769
1a	Audit Adjustments						
2	Cost Per Diem	39.1810	90.3618	61.4581	25.5500		216.5509
3	Cost Per Diem Inflated	38.2836	94.1943	60.0505			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.2836	94.1943	60.0505	25.5500		218.0784
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.4586		64.9136			
7	Provider Target Rate	56.2680		65.8610			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation	49.5720		63.4474			
10b	Base for line 10a	48.8589		62.5347			
11	Lesser of 5,7,8,10, 10a	38.2836	94.1943	60.0505	13.6500		206.1784
12/13	Medicaid Adjustment Rate		2.5985	1.6566			
14	Prospective Per Diem 11	38.2836	96.7928	61.7071	13.6500		210.4335
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324108-00 - 2010/01

235.46

Bayside Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 10/1/2001 Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 4,394,490 FRVS Base Asset: 1,335,000 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,033,590.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,515,592	14.8864
	< 60% of Base:	False	20% ROE(2):	878,898	0.9937
	Interest Rate:	11.5000 %	Insurance Cost(3):	82,016	2.5612
	Chase Rate:	10.5000 %	Taxes Cost(3):	49,640	1.5501
	Amortization Rate:	11.5000 %	Home Office(3):	9,953	0.3108
	Interest Only:	False	Replacement(3&4):	1,794	0.0000
Yearly Payment:	449,896	Total FRVS PD:	20.3022		

(1) 80% Capital (\$3,515,592) amortized at 11.5000% for 20 years Principal & Interest of \$449,896 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$14.8864

(2) 20% ROE (\$878,898) times the ROE factor (0.034170) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.9937

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 66	Effective PBS Limitation	1,881,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.2836	38.2836	0.3404	37.9432
Direct Care	96.7928	96.7928	0.8605	95.9323
Indirect Care	61.7071	61.7071	0.5486	61.1585
Property	13.6500	20.3022	0.1805	20.1217
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1624
Supplemental Rate Add-on				\$7.1400
Totals	210.4335	217.0857	1.9300	235.4581

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324116-00 - 2010/01

224.08

Excel Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2811 Campus Hill Drive Tampa FL 33612 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1995 Acquired Date: 4/1/1995 Entered Medicaid 5/15/1995 Med # Active Date: 9/1/2007 Previous Med # 309044	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,151 Medicare: 13,001 Medicaid: 22,371	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.71717% Occupancy: 91.66895% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.39779% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	915,520	1,972,742	1,293,503	841,373	0	5,023,138
1a	Audit Adjustments						
2	Cost Per Diem	40.9244	88.1830	57.8205	37.6100		224.5379
3	Cost Per Diem Inflated	39.9871	91.9230	56.4962			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.9871	91.9230	56.4962	37.6100		226.0163
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.5947		53.2220			
7	Provider Target Rate	49.3039		53.9988			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	44.0979		55.4889			
10b	Base for line 10a	43.4636		54.6907			
11	Lesser of 5,7,8,10, 10a	39.9871	91.9230	53.9988	13.6500		199.5589
12/13	Medicaid Adjustment Rate		0.5912	0.3473			
14	Prospective Per Diem 11	39.9871	92.5142	54.3461	13.6500		200.4974
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 324116-00 - 2010/01
224.08

Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

Excel Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/15/1995	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,950,000.00		Total Amount	Per Diem
RS to Start Calcs:	1995/01	Type:	Fixed [2]	80% Capital(1):	4,302,250	14.6619
Indexed Asset Value	5,377,812	< 60% of Base:	False	20% ROE(2):	1,075,562	0.9323
FRVS Base Asset:	4,123,320	Interest Rate:	12.2636 %	Insurance Cost(3):	106,118	2.6430
Occup Adj Factor:	0.9000	Chase Rate:	9.5000 %	Taxes Cost(3):	106,428	2.6507
ROE Factor	0.034170	Amortization Rate:	12.2636 %	Home Office(3):	12,480	0.3108
		Interest Only:	False	Replacement(3&4):	28,265	0.0000
		Yearly Payment:	577,974	Total FRVS PD:		21.1987

- (1) 80% Capital (\$4,302,250) amortized at 12.2636% for 20 years Principal & Interest of \$577,974 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.6619
- (2) 20% ROE (\$1,075,562) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9323
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	34,361
Comparison Date: 7/1/1994	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,123,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9871	39.9871	0.3555	39.6316
Direct Care	92.5142	92.5142	0.8225	91.6917
Indirect Care	54.3461	54.3461	0.4832	53.8629
Property	13.6500	21.1987	0.1885	21.0102
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$10.7448
Supplemental Rate Add-on				\$7.1400
Totals	200.4974	208.0461	1.8497	224.0812

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 324124-00 - 2010/01

216.24

Madison Pointe Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6020 Indiana Avenue New Port Richey FL 34653 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1981 Acquired Date: 9/1/1981 Entered Medicaid 1/1/1982 Med # Active Date: 9/1/2007 Previous Med # 309257	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 119 Maximum: 43,435 Max Annualized: 43,435 Total Patient: 40,998 Medicare: 8,927 Medicaid: 22,824	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.67101% Occupancy: 94.38932% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.76297% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	871,714	2,029,763	1,236,198	812,763	0	4,950,438
1a	Audit Adjustments						
2	Cost Per Diem	38.1929	88.9311	54.1622	35.6100		216.8962
3	Cost Per Diem Inflated	37.3182	92.7029	52.9217			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.3182	92.7029	52.9217	35.6100		218.5528
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.7509		56.7674			
7	Provider Target Rate	49.4624		57.5959			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	42.9015		55.4889			
10b	Base for line 10a	42.2844		54.6907			
11	Lesser of 5,7,8,10, 10a	37.3182	92.7029	52.9217	13.6500		196.5928
12/13	Medicaid Adjustment Rate		0.5914	0.3376			
14	Prospective Per Diem 11	37.3182	93.2943	53.2593	13.6500		197.5218
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324124-00 - 2010/01

216.24

Madison Pointe Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/1/1995 Year of Phase-In/ Full: RS to Start Calcs: 1981/07 Indexed Asset Value 3,668,450 FRVS Base Asset: 2,077,025 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 2,525,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 2,934,760	9.6905			
	< 60% of Base: False		20% ROE(2): 733,690	0.6413			
	Interest Rate: 11.6337 %		Insurance Cost(3): 101,989	2.4877			
	Chase Rate: 9.5000 %		Taxes Cost(3): 58,820	1.4347			
	Amortization Rate: 11.6337 %		Home Office(3): 12,743	0.3108			
Interest Only: False		Replacement(3&4): 159,300	0.0000				
Yearly Payment: 378,815		Total FRVS PD:	14.5650				

(1) 80% Capital (\$2,934,760) amortized at 11.6337% for 20 years Principal & Interest of \$378,815 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$9.6905

(2) 20% ROE (\$733,690) times the ROE factor (0.034170) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.6413

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	28,500
Comparison Date:	10/1/1985	Current RS PBS:	48,357
Comparison Bed	119	Effective PBS Limitation	3,391,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.3182	37.3182	0.3318	36.9864
Direct Care	93.2943	93.2943	0.8294	92.4649
Indirect Care	53.2593	53.2593	0.4735	52.7858
Property	13.6500	14.5650	0.1295	14.4355
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.4301
Supplemental Rate Add-on				\$7.1400
Totals	197.5218	198.4368	1.7642	216.2427

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324132-00 - 2010/01

221.91

Shore Acres Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4500 Indianapolis Street, NE St. Petersburg FL 33703 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1971 Acquired Date: 3/1/1971 Entered Medicaid 3/1/1971 Med # Active Date: 9/1/2007 Previous Med # 309290	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 109 Maximum: 39,785 Max Annualized: 39,785 Total Patient: 36,981 Medicare: 5,475 Medicaid: 28,736	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.70477% Occupancy: 92.95212% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.98511% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,285,061	2,624,464	1,468,779	657,767	0	6,036,071
1a	Audit Adjustments						
2	Cost Per Diem	44.7196	91.3302	51.1129	22.8900		210.0527
3	Cost Per Diem Inflated	43.6954	95.2037	49.9422			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6954	95.2037	49.9422	22.8900		211.7313
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.5783		57.5375			
7	Provider Target Rate	53.3457		58.3773			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	45.0570		55.1172			
10b	Base for line 10a	44.4089		54.3243			
11	Lesser of 5,7,8,10, 10a	43.6954	95.2037	49.9422	13.6500		202.4913
12/13	Medicaid Adjustment Rate		2.9673	1.5566			
14	Prospective Per Diem 11	43.6954	98.1710	51.4988	13.6500		207.0152
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 324132-00 - 2010/01
221.91

Shore Acres Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/1/1993 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,954,271 FRVS Base Asset: 1,206,806 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	2,400,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	1,563,417	4.9698
	< 60% of Base:	False	20% ROE(2):	390,854	0.3730
	Interest Rate:	9.7500 %	Insurance Cost(3):	102,268	2.7654
	Chase Rate:	6.7500 %	Taxes Cost(3):	46,475	1.2567
	Amortization Rate:	9.7500 %	Home Office(3):	11,494	0.3108
	Interest Only:	False	Replacement(3&4):	20,830	0.0000
Yearly Payment:	177,951	Total FRVS PD:		9.6757	

(1) 80% Capital (\$1,563,417) amortized at 9.7500% for 20 years Principal & Interest of \$177,951 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$4.9698

(2) 20% ROE (\$390,854) times the ROE factor (0.034170) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.3730

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 109	Effective PBS Limitation	3,106,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.6954	43.6954	0.3885	43.3069
Direct Care	98.1710	98.1710	0.8728	97.2982
Indirect Care	51.4988	51.4988	0.4579	51.0409
Property	13.6500	9.6757	0.0860	9.5897
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5375
Supplemental Rate Add-on				\$7.1400
Totals	207.0152	203.0409	1.8052	221.9132

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 324141-00 - 2010/01

213.41

Woodbridge Rehabilitation & Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8720 Jackson Springs Road Tampa FL 33615 County: Hillsborough[29] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1982 Acquired Date: 12/1/1982 Entered Medicaid 12/1/1982 Med # Active Date: 9/1/2007 Previous Med # 309052	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,969 Medicare: 10,229 Medicaid: 25,199	Superior: 0 Standard: 147 Conditional: 34 Total: 181
			Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	953,231	2,225,842	1,311,012	698,264	0	5,188,349
1a	Audit Adjustments						
2	Cost Per Diem	37.8281	88.3306	52.0264	27.7100		205.8951
3	Cost Per Diem Inflated	36.9617	92.0769	50.8348			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.9617	92.0769	50.8348	27.7100		207.5834
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	47.7926		58.7416			
7	Provider Target Rate	48.4901		59.5989			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	44.4635		55.4889			
10b	Base for line 10a	43.8239		54.6907			
11	Lesser of 5,7,8,10, 10a	36.9617	92.0769	50.8348	13.6500		193.5234
12/13	Medicaid Adjustment Rate		0.9681	0.5345			
14	Prospective Per Diem 11	36.9617	93.0450	51.3693	13.6500		195.0260
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324141-00 - 2010/01

213.41

Woodbridge Rehabilitation & Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/1/1994 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 3,783,660 FRVS Base Asset: 2,176,171 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 4,400,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Fixed [2]		80% Capital(1): 3,026,928	9.6683			
	< 60% of Base: False		20% ROE(2): 756,732	0.6559			
	Interest Rate: 11.6700 %		Insurance Cost(3): 106,848	2.6080			
	Chase Rate: 8.2500 %		Taxes Cost(3): 60,090	1.4667			
	Amortization Rate: 11.2500 %		Home Office(3): 12,734	0.3108			
Interest Only: False		Replacement(3&4): 10,712	0.0000				
Yearly Payment: 381,123		Total FRVS PD:	14.7097				

(1) 80% Capital (\$3,026,928) amortized at 11.2500% for 20 years Principal & Interest of \$381,123 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6683

(2) 20% ROE (\$756,732) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6559

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.9617	36.9617	0.3286	36.6331
Direct Care	93.0450	93.0450	0.8272	92.2178
Indirect Care	51.3693	51.3693	0.4567	50.9126
Property	13.6500	14.7097	0.1308	14.5789
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9226
Supplemental Rate Add-on				\$7.1400
Totals	195.0260	196.0857	1.7433	213.4050

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 324159-00 - 2010/01 223.57

Ocoee Health Care Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
 Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1556 Maguire Road Ocoee FL 34761 County: Orange [48] Region: Central [3] Area: 7 Control Private Non-Profit [3] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/1/1990 Acquired Date: 8/1/1990 Entered Medicaid 8/16/1990 Med # Active Date: 11/1/2007 Previous Med # 312002	11/01/2007-10/31/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,358 Medicare: 8,502 Medicaid: 23,905 Medicaid Utilization 57.80018% Occupancy: 94.16667% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.48755% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 0 Standard: 181 Conditional: 0 Total: 181 Inflation FY Index: 1.80221653 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71148542 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,107,420	2,283,685	1,278,217	544,795	0	5,214,117
1a	Audit Adjustments						
2	Cost Per Diem	46.3259	95.5317	53.4707	22.7900		218.1183
3	Cost Per Diem Inflated	46.3259	95.5317	53.4707			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.3259	95.5317	53.4707	22.7900		218.1183
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	39.7863		49.0312			
10b	Base for line 10a	39.2140		48.3259			
11	Lesser of 5,7,8,10, 10a	39.7863	95.5317	49.0312	13.6500		197.9992
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.7863	95.5317	49.0312	13.6500		197.9992
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 324159-00 - 2010/01

223.57

Ocoee Health Care Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/16/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,802,793 FRVS Base Asset: 3,620,880 Occup Adj Factor: 0.9000 ROE Factor 0.047500	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,420,145.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,642,234	15.5601
	< 60% of Base:	False	20% ROE(2):	1,160,559	1.3984
	Interest Rate:	12.0000 %	Insurance Cost(3):	111,300	2.6911
	Chase Rate:	10.5000 %	Taxes Cost(3):	67,600	1.6345
	Amortization Rate:	12.0000 %	Home Office(3):	0	0.0000
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	613,380	Total FRVS PD:	21.2841		

(1) 80% Capital (\$4,642,234) amortized at 12.0000% for 20 years Principal & Interest of \$613,380 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.5601

(2) 20% ROE (\$1,160,559) times the ROE factor (0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3984

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,620,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.7863	39.7863	0.3537	39.4326
Direct Care	95.5317	95.5317	0.8493	94.6824
Indirect Care	49.0312	49.0312	0.4359	48.5953
Property	13.6500	21.2841	0.1892	21.0949
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.6235
Supplemental Rate Add-on				\$7.1400
Totals	197.9992	205.6333	1.8281	223.5687

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324167-00 - 2010/01

244.78

Palmetto Rehabilitation and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6750 West 22nd Court Hialeah FL 33016 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1987 Acquired Date: 7/1/1987 Entered Medicaid 9/2/1987 Med # Active Date: 9/1/2007 Previous Med # 309125	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 90 Maximum: 32,850 Max Annualized: 32,850 Total Patient: 32,048 Medicare: 15,921 Medicaid: 14,560	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 45.43185% Occupancy: 97.55860% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.68349% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	735,793	1,322,632	1,086,075	680,534	0	3,825,034
1a	Audit Adjustments						
2	Cost Per Diem	50.5352	90.8401	74.5931	46.7400		262.7084
3	Cost Per Diem Inflated	49.3778	94.6928	72.8847			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3778	94.6928	72.8847	46.7400		263.6953
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.9680		82.0636			
7	Provider Target Rate	56.7848		83.2613			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	51.4499		69.1664			
10b	Base for line 10a	50.7098		68.1714			
11	Lesser of 5,7,8,10, 10a	49.3778	94.6928	67.4461	13.6500		225.1667
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.3778	94.6928	67.4461	13.6500		225.1667
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



0 324167-00 - 2010/01

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244.78

Palmetto Rehabilitation and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	9/2/1987	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	5,400,000.00		Total Amount	Per Diem
RS to Start Calcs:	1987/07	Type:	Fixed [2]	80% Capital(1):	3,397,108	13.0785
Indexed Asset Value	4,246,385	< 60% of Base:	False	20% ROE(2):	849,277	0.9816
FRVS Base Asset:	3,246,544	Interest Rate:	9.7500 %	Insurance Cost(3):	78,979	2.4644
Occup Adj Factor:	0.9000	Chase Rate:	6.7500 %	Taxes Cost(3):	107,356	3.3499
ROE Factor	0.034170	Amortization Rate:	9.7500 %	Home Office(3):	9,961	0.3108
		Interest Only:	False	Replacement(3&4):	79,951	0.0000
		Yearly Payment:	386,666	Total FRVS PD:		20.1852

(1) 80% Capital (\$3,397,108) amortized at 9.7500% for 20 years Principal & Interest of \$386,666 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$13.0785

(2) 20% ROE (\$849,277) times the ROE factor (0.034170) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.9816

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,648,070

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.3778	49.3778	0.4390	48.9388
Direct Care	94.6928	94.6928	0.8419	93.8509
Indirect Care	67.4461	67.4461	0.5996	66.8465
Property	13.6500	20.1852	0.1795	20.0057
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$7.9961
Supplemental Rate Add-on				\$7.1400
Totals	225.1667	231.7019	2.0600	244.7780

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324175-00 - 2010/01

203.12

Courtwards of Orlando

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1900 Mercy Drive Orlando FL 32808 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/1/1983 Acquired Date: 4/1/1983 Entered Medicaid 4/1/1983 Med # Active Date: 9/1/2007 Previous Med # 308803	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,504 Medicare: 7,967 Medicaid: 32,058	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 77.24075% Occupancy: 94.75799% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.21904% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,137,317	2,827,582	1,399,277	920,065	0	6,284,241
1a	Audit Adjustments						
2	Cost Per Diem	35.4769	88.2021	43.6483	28.7000		196.0273
3	Cost Per Diem Inflated	34.6644	91.9430	42.6486			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	34.6644	91.9430	42.6486	28.7000		197.9560
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.8697		56.3895			
7	Provider Target Rate	45.5246		57.2125			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	44.4950		55.4498			
10b	Base for line 10a	43.8549		54.6522			
11	Lesser of 5,7,8,10, 10a	34.6644	91.9430	42.6486	13.6500		182.9060
12/13	Medicaid Adjustment Rate		2.8177	1.3070			
14	Prospective Per Diem 11	34.6644	94.7607	43.9556	13.6500		187.0307
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 324175-00 - 2010/01
203.12

Courtwards of Orlando

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1991 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,364,464 FRVS Base Asset: 1,913,236 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,055,432.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,691,571	6.9014
	< 60% of Base:	False	20% ROE(2):	672,893	0.5833
	Interest Rate:	8.0940 %	Insurance Cost(3):	106,222	2.5593
	Chase Rate:	6.0000 %	Taxes Cost(3):	43,267	1.0425
	Amortization Rate:	8.0940 %	Home Office(3):	12,900	0.3108
	Interest Only:	False	Replacement(3&4):	6,084	0.0000
Yearly Payment:	272,053	Total FRVS PD:	11.3973		

(1) 80% Capital (\$2,691,571) amortized at 8.0940% for 20 years Principal & Interest of \$272,053 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9014

(2) 20% ROE (\$672,893) times the ROE factor (0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5833

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	34.6644	34.6644	0.3082	34.3562	
Direct Care	94.7607	94.7607	0.8425	93.9182	
Indirect Care	43.9556	43.9556	0.3908	43.5648	
Property	13.6500	11.3973	0.1013	11.2960	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Quality Assess-Medicaid Share				\$12.8398	
Supplemental Rate Add-on				\$7.1400	
Totals	187.0307	184.7780	1.6428	203.1150	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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0 324213-00 - 2010/01

205.47

Royal Care of Avon Park

Type of Cost Report: Cost Settled Interim CHOW[5] Type of Cost: Actual[2] Type of Rate: Prospective[1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1213 W. Stratford Rd. Avon Park FL 33825 County: Highlands[28] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Small [5] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 3/9/1976 Acquired Date: 3/9/1976 Entered Medicaid 5/1/1984 Med # Active Date: 12/1/2007 Previous Med # 310590	12/01/2007-05/31/2008 Days In CR 183 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 90 Maximum: 16,470 Max Annualized: 32,850 Total Patient: 12,490 Medicare: 1,797 Medicaid: 6,741	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.97118% Occupancy: 75.83485% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 93.81043% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	287,145	564,656	297,596	176,682	0	1,326,079
1a	Audit Adjustments						
2	Cost Per Diem	42.5968	83.7644	44.1472	26.2101		196.7185
3	Cost Per Diem Inflated	42.6398	88.9064	44.1918			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.6398	88.9064	44.1918	26.2101		201.9481
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.8000		50.6391			
7	Provider Target Rate	45.4539		51.3782			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	52.7082	97.2745	65.1032	13.6500		
9	Prior Semester: Class Ceiling Target Base	53.0379		61.7460			
10	Target Rate Class Ceiling	53.5798		62.3768			
10a	New Provider Target Limitation	44.3079		53.8588			
10b	Base for line 10a	43.6705		53.0840			
11	Lesser of 5,7,8,10, 10a	42.6398	88.9064	44.1918	13.6500		189.3880
12/13	Medicaid Adjustment Rate		0.3972	0.1974			
14	Prospective Per Diem 11	42.6398	89.3036	44.3892	13.6500		189.9826
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 324213-00 - 2010/01

205.47

Royal Care of Avon Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1986	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1976/01	Type:	Fixed [2]	80% Capital(1):	1,682,659	6.3661
Indexed Asset Value	2,103,324	< 60% of Base:	False	20% ROE(2):	420,665	0.5218
FRVS Base Asset:	1,076,683	Interest Rate:	9.5000 %	Insurance Cost(3):	29,400	2.3539
Occup Adj Factor:	0.9000	Chase Rate:	7.5000 %	Taxes Cost(3):	10,068	0.8061
ROE Factor	0.036670	Amortization Rate:	9.5000 %	Home Office(3):	0	0.0000
		Interest Only:	False	Replacement(3&4):	973	0.0000
		Yearly Payment:	188,215	Total FRVS PD:		10.0479

(1) 80% Capital (\$1,682,659) amortized at 9.5000% for 20 years Principal & Interest of \$188,215 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$6.3661

(2) 20% ROE (\$420,665) times the ROE factor (0.036670) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.5218

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 90	Effective PBS Limitation	2,565,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.6398	42.6398	0.3791	42.2607
Direct Care	89.3036	89.3036	0.7940	88.5096
Indirect Care	44.3892	44.3892	0.3946	43.9946
Property	13.6500	10.0479	0.0893	9.9586
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6038
Supplemental Rate Add-on				\$7.1400
Totals	189.9826	186.3805	1.6570	205.4673

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324230-00 - 2010/01

209.22

Seminole Nursing Pavilion

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10800 Temple Terrace Seminole FL 33772 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1982 Acquired Date: 7/1/1982 Entered Medicaid 7/1/1982 Med # Active Date: 7/20/2007 Previous Med # 206814	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,400 Medicare: 12,849 Medicaid: 13,665	Superior: 0 Standard: 163 Conditional: 18 Total: 181
	Medicaid Utilization 33.82426% Occupancy: 92.23744% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.10103% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	583,037	1,230,548	791,565	240,641	0	2,845,791
1a	Audit Adjustments						
2	Cost Per Diem	42.6664	90.0511	57.9265	17.6100		208.2540
3	Cost Per Diem Inflated	42.5243	93.0292	57.7336			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.5243	93.0292	57.7336	17.6100		210.8971
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.9428		59.6938			
7	Provider Target Rate	52.7009		60.5650			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	46.0314		55.4889			
10b	Base for line 10a	45.3692		54.6907			
11	Lesser of 5,7,8,10, 10a	42.5243	93.0292	54.1087	13.6500		203.3122
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.5243	93.0292	54.1087	13.6500		203.3122
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324230-00 - 2010/01

209.22

Seminole Nursing Pavilion

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1982/07 Indexed Asset Value 4,829,867 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,600,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	3,863,894	8.2715
	< 60% of Base:	False	20% ROE(2):	965,973	0.7913
	Interest Rate:	5.7700 %	Insurance Cost(3):	29,558	0.7316
	Chase Rate:	8.2500 %	Taxes Cost(3):	74,639	1.8475
	Amortization Rate:	5.7700 %	Home Office(3):	104,575	2.5885
	Interest Only:	False	Replacement(3&4):	133,188	0.0000
Yearly Payment:	326,063	Total FRVS PD:	14.2304		

(1) 80% Capital (\$3,863,894) amortized at 5.7700% for 20 years Principal & Interest of \$326,063 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2715

(2) 20% ROE (\$965,973) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7913

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.5243	42.5243	0.3781	42.1462
Direct Care	93.0292	93.0292	0.8271	92.2021
Indirect Care	54.1087	54.1087	0.4811	53.6276
Property	13.6500	14.2304	0.1265	14.1039
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	203.3122	203.8926	1.8128	209.2198

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324248-00 - 2010/01

188.35

Freedom Square Nursing Center

Type of Cost Report: Interim Change of Ownership [1] - Budget Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW [4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
10801 Johnson Blvd. Seminole Fl 33772 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/14/1988 Acquired Date: 9/14/1988 Entered Medicaid 2/19/2002 Med # Active Date: 7/20/2007 Previous Med # 253715	04/01/2007-03/31/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 116 Maximum: 42,456 Max Annualized: 42,340 Total Patient: 39,527 Medicare: 8,153 Medicaid: 13,299	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.64536% Occupancy: 93.10109% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.16939% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.69917466 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.67950000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	570,527	1,056,695	651,041	149,348	0	2,427,611
1a	Audit Adjustments						
2	Cost Per Diem	42.9000	79.4567	48.9541	11.2300		182.5408
3	Cost Per Diem Inflated	42.9000	79.4567	48.9541			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.9000	79.4567	48.9541	11.2300		182.5408
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation	47.9867		53.5980			
10b	Base for line 10a	47.2964		52.8270			
11	Lesser of 5,7,8,10, 10a	42.9000	79.4567	48.9541	11.2300		182.5408
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.9000	79.4567	48.9541	11.2300		182.5408
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324248-00 - 2010/01
188.35

Freedom Square Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/19/2002 Year of Phase-In/ Full: RS to Start Calcs: 1988/07 Indexed Asset Value 3,565,504 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.047500	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	7,700,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	2,852,403	6.3167
	< 60% of Base:	False	20% ROE(2):	713,101	0.8889
	Interest Rate:	5.7700 %	Insurance Cost(3):	11,515	0.2913
	Chase Rate:	8.2500 %	Taxes Cost(3):	109,628	2.7735
	Amortization Rate:	5.7700 %	Home Office(3):	49,740	1.2584
	Interest Only:	False	Replacement(3&4):	0	0.0000
Yearly Payment:	240,706	Total FRVS PD:	11.5288		

- (1) 80% Capital (\$2,852,403) amortized at 5.7700% for 20 years Principal & Interest of \$240,706 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$6.3167
- (2) 20% ROE (\$713,101) times the ROE factor (0.047500) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.8889
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,662
Comparison Date: 1/1/1988	Current RS PBS:	48,357
Comparison Bed 116	Effective PBS Limitation	3,440,792

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	42.9000	42.9000	0.3814	42.5186	
Direct Care	79.4567	79.4567	0.7064	78.7503	
Indirect Care	48.9541	48.9541	0.4352	48.5189	
Property	11.2300	11.5288	0.1025	11.4263	
ROE	0.0000	0.0000			
ROE Adjustment	0.0000	0.0000			
Supplemental Rate Add-on				\$7.1400	
Totals	182.5408	182.8396	1.6255	188.3541	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 324345-00 - 2010/01
205.16

Heritage Park Care and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2302 59th Street West Bradenton FL 34209 County: Manatee [41] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1985 Acquired Date: 1/1/1985 Entered Medicaid 1/23/1986 Med # Active Date: 11/1/2007 Previous Med # 258814	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,391 Medicare: 10,345 Medicaid: 23,131	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 55.88413% Occupancy: 94.24180% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.58050% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals	
1	Total Cost	862,968	1,939,934	1,018,794	1,593,495	0	5,415,191	
1a	Audit Adjustments							
2	Cost Per Diem	37.3079	83.8673	44.0445	68.8900		234.1097	
3	Cost Per Diem Inflated	37.0070	88.8065	43.6893				
4	Low Occupancy Adjustment							
5	Occupancy Adjusted/Inflated Per Diem	37.0070	88.8065	43.6893	68.8900		238.3928	
5a	Interim Adjustment							
5b	Interim Adjusted Per Diem							
6	Prior Semester: Provider Target Base	37.7310		44.2413				
7	Provider Target Rate	38.2817		44.8870				
7a	Interim Adjustment							
7b	Interim Adjusted Provider Target Rate							
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500			
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615				
10	Target Rate Class Ceiling	46.8949		54.1087				
10a	New Provider Target Limitation							
10b	Base for line 10a							
11	Lesser of 5,7,8,10, 10a	37.0070	88.8065	43.6893	13.6500		183.1528	
12/13	Medicaid Adjustment Rate		0.5879	0.2892				
14	Prospective Per Diem 11	37.0070	89.3944	43.9785	13.6500		184.0299	
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002						

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 324345-00 - 2010/01

205.16

Heritage Park Care and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	8/31/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1985/01	Type:	Fixed [2]	80% Capital(1):	4,103,435	11.4405
Indexed Asset Value	5,129,294	< 60% of Base:	False	20% ROE(2):	1,025,859	1.0084
FRVS Base Asset:	3,352,680	Interest Rate:	9.2500 %	Insurance Cost(3):	42,378	1.0238
Occup Adj Factor:	0.9000	Chase Rate:	7.5000 %	Taxes Cost(3):	134,498	3.2495
ROE Factor	0.038750	Amortization Rate:	9.2500 %	Home Office(3):	27,887	0.6737
		Interest Only:	False	Replacement(3&4):	12,146	0.0000
		Yearly Payment:	450,984	Total FRVS PD:		17.3959

(1) 80% Capital (\$4,103,435) amortized at 9.2500% for 20 years Principal & Interest of \$450,984 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4405

(2) 20% ROE (\$1,025,859) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0084

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	27,939
Comparison Date:	7/1/1984	Current RS PBS:	48,357
Comparison Bed	120	Effective PBS Limitation	3,352,680

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.0070	37.0070	0.3290	36.6780
Direct Care	89.3944	89.3944	0.7948	88.5996
Indirect Care	43.9785	43.9785	0.3910	43.5875
Property	13.6500	17.3959	0.1547	17.2412
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.9186
Supplemental Rate Add-on				\$7.1400
Totals	184.0299	187.7758	1.6695	205.1649

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324353-00 - 2010/01

210.76

Washington Rehabilitation & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
879 Usery Road Chipley FL 32428 County: Washington[67] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1982 Acquired Date: 1/1/1982 Entered Medicaid 6/1/1982 Med # Active Date: 11/1/2007 Previous Med # 312339	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 53,332 Medicare: 4,749 Medicaid: 44,438	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 83.32333% Occupancy: 80.95325% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.14207% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,918,730	3,360,855	2,077,240	1,372,245	0	8,729,070
1a	Audit Adjustments						
2	Cost Per Diem	43.1777	75.6302	46.7447	30.8800		196.4326
3	Cost Per Diem Inflated	43.6167	80.4619	47.2200			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6167	80.4619	47.2200	30.8800		202.1786
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.1112		51.4420			
7	Provider Target Rate	55.9155		52.1928			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	80.4619	47.2200	13.6500		184.6790
12/13	Medicaid Adjustment Rate		3.0164	1.7702			
14	Prospective Per Diem 11	43.3471	83.4783	48.9902	13.6500		189.4656
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 324353-00 - 2010/01

210.76

Washington Rehabilitation & Nursing Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	12/31/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,760,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/01	Type:	Fixed [2]	80% Capital(1):	4,767,242	11.5241
Indexed Asset Value	5,959,053	< 60% of Base:	False	20% ROE(2):	1,191,811	0.8082
FRVS Base Asset:	1,915,339	Interest Rate:	13.2740 %	Insurance Cost(3):	54,559	1.0230
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	57,365	1.0756
ROE Factor	0.040100	Amortization Rate:	13.2740 %	Home Office(3):	31,632	0.5931
		Interest Only:	False	Replacement(3&4):	89,253	0.0000
		Yearly Payment:	681,420	Total FRVS PD:		15.0240

(1) 80% Capital (\$4,767,242) amortized at 13.2740% for 20 years Principal & Interest of \$681,420 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.5241

(2) 20% ROE (\$1,191,811) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8082

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	83.4783	83.4783	0.7422	82.7361
Indirect Care	48.9902	48.9902	0.4355	48.5547
Property	13.6500	15.0240	0.1336	14.8904
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.4751
Supplemental Rate Add-on				\$7.1400
Totals	189.4656	190.8396	1.6967	210.7580

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324361-00 - 2010/01 197.23

Chautauqua Rehabilitation & Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
785 South 2nd Street Defuniak Springs FL 32435 County: Walton[66] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/1/1979 Acquired Date: 3/1/1979 Entered Medicaid 1/1/1980 Med # Active Date: 11/1/2007 Previous Med # 312291	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 45,371 Medicare: 8,645 Medicaid: 31,015	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 68.35864% Occupancy: 68.86916% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 85.19362% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,201,184	2,454,028	1,254,743	865,939	0	5,775,894
1a	Audit Adjustments						
2	Cost Per Diem	38.7291	79.1239	40.4560	27.9200		186.2290
3	Cost Per Diem Inflated	39.1229	84.1788	40.8673			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1229	84.1788	40.8673	27.9200		192.0890
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	48.7496		51.5837			
7	Provider Target Rate	49.4611		52.3366			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1229	84.1788	40.8673	13.6500		177.8190
12/13	Medicaid Adjustment Rate		1.7386	0.8441			
14	Prospective Per Diem 11	39.1229	85.9174	41.7114	13.6500		180.4017
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324361-00 - 2010/01

197.23

Chautauqua Rehabilitation & Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/1989	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,395,000.00		Total Amount	Per Diem
RS to Start Calcs:	1979/01	Type:	Fixed [2]	80% Capital(1):	4,541,175	8.2350
Indexed Asset Value	5,676,469	< 60% of Base:	False	20% ROE(2):	1,135,294	0.7699
FRVS Base Asset:	1,743,133	Interest Rate:	8.9040 %	Insurance Cost(3):	88,873	1.9588
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	22,128	0.4877
ROE Factor	0.040100	Amortization Rate:	8.9040 %	Home Office(3):	27,778	0.6122
		Interest Only:	False	Replacement(3&4):	68,263	0.0000
		Yearly Payment:	486,938	Total FRVS PD:		12.0636

(1) 80% Capital (\$4,541,175) amortized at 8.9040% for 20 years Principal & Interest of \$486,938 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.2350

(2) 20% ROE (\$1,135,294) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7699

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1229	39.1229	0.3478	38.7751
Direct Care	85.9174	85.9174	0.7638	85.1536
Indirect Care	41.7114	41.7114	0.3708	41.3406
Property	13.6500	12.0636	0.1073	11.9563
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8623
Supplemental Rate Add-on				\$7.1400
Totals	180.4017	178.8153	1.5897	197.2279

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324370-00 - 2010/01

213.77

Signature HealthCARE of College Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
13755 Golf Club Parkway Fort Myers FL 33919-5146 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/1981 Acquired Date: 4/1/1981 Entered Medicaid 4/1/1981 Med # Active Date: 11/1/2007 Previous Med # 258253	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 107 Maximum: 39,162 Max Annualized: 39,055 Total Patient: 28,176 Medicare: 2,917 Medicaid: 16,798	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.61811% Occupancy: 71.94729% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 89.00139% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	835,011	1,456,099	816,178	765,485	0	3,872,773
1a	Audit Adjustments						
2	Cost Per Diem	49.7090	86.6829	48.5878	45.5700		230.5497
3	Cost Per Diem Inflated	49.3081	91.7879	48.1960			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3081	91.7879	48.1960	45.5700		234.8620
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	42.2945		46.0087			
7	Provider Target Rate	42.9118		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.9118	91.7879	46.6802	13.6500		195.0299
12/13	Medicaid Adjustment Rate		0.9932	0.5051			
14	Prospective Per Diem 11	42.9118	92.7811	47.1853	13.6500		196.5282
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324370-00 - 2010/01

213.77

Signature HealthCARE of College Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/31/1994 Year of Phase-In/ Full: RS to Start Calcs: 1981/01 Indexed Asset Value 2,932,178 FRVS Base Asset: 1,699,288 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,825,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,345,742	5.9708
	< 60% of Base:	False	20% ROE(2):	586,436	0.6465
	Interest Rate:	6.5000 %	Insurance Cost(3):	44,868	1.5924
	Chase Rate:	6.5000 %	Taxes Cost(3):	65,893	2.3386
	Amortization Rate:	6.5000 %	Home Office(3):	19,355	0.6869
	Interest Only:	False	Replacement(3&4):	32,813	0.0000
Yearly Payment:	209,871	Total FRVS PD:		11.2352	

(1) 80% Capital (\$2,345,742) amortized at 6.5000% for 20 years Principal & Interest of \$209,871 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$5.9708

(2) 20% ROE (\$586,436) times the ROE factor (0.038750) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.6465

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 107	Effective PBS Limitation	3,049,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.9118	42.9118	0.3815	42.5303
Direct Care	92.7811	92.7811	0.8249	91.9562
Indirect Care	47.1853	47.1853	0.4195	46.7658
Property	13.6500	11.2352	0.0999	11.1353
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2449
Supplemental Rate Add-on				\$7.1400
Totals	196.5282	194.1134	1.7258	213.7725

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324388-00 - 2010/01 195.58

Signature HealthCARE of Gainesville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4000 SW 20th Avenue Gainesville FL 32607 County: Alachua [1] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1980 Acquired Date: 5/1/1980 Entered Medicaid 5/1/1980 Med # Active Date: 11/1/2007 Previous Med # 266639	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 34,609 Medicare: 5,835 Medicaid: 24,876	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.87726% Occupancy: 78.80009% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 97.47854% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,089,424	1,887,356	1,101,187	994,542	0	5,072,509
1a	Audit Adjustments						
2	Cost Per Diem	43.7942	75.8706	44.2670	39.9800		203.9118
3	Cost Per Diem Inflated	43.4410	80.3388	43.9100			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.4410	80.3388	43.9100	39.9800		207.6698
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.2078		42.4739			
7	Provider Target Rate	37.7508		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.7508	80.3388	43.0938	13.6500		174.8334
12/13	Medicaid Adjustment Rate		1.9773	1.0606			
14	Prospective Per Diem 11	37.7508	82.3161	44.1544	13.6500		177.8713
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324388-00 - 2010/01

195.58

Signature HealthCARE of Gainesville

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 3/8/2004 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 3,210,399 FRVS Base Asset: 1,076,349 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	2,349,600.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	2,568,319
	Interest Rate:	10.5000 %	20% ROE(2):	642,080
	Chase Rate:	9.0000 %	Insurance Cost(3):	33,048
	Amortization Rate:	10.5000 %	Taxes Cost(3):	89,098
	Interest Only:	False	Home Office(3):	21,349
Yearly Payment:	307,699	Replacement(3&4):	19,676	
		Total FRVS PD:	12.5831	

(1) 80% Capital (\$2,568,319) amortized at 10.5000% for 20 years Principal & Interest of \$307,699 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8057

(2) 20% ROE (\$642,080) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6312

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 93	Effective PBS Limitation	2,650,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.7508	37.7508	0.3356	37.4152
Direct Care	82.3161	82.3161	0.7318	81.5843
Indirect Care	44.1544	44.1544	0.3926	43.7618
Property	13.6500	12.5831	0.1119	12.4712
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.2110
Supplemental Rate Add-on				\$7.1400
Totals	177.8713	176.8044	1.5719	195.5835

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324396-00 - 2010/01

196.00

Signature Healthcare of North Florida

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1083 Sanders Avenue Graceville FL 32440 County: Jackson [32] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 12/1/1979 Acquired Date: 12/1/1979 Entered Medicaid 7/1/1980 Med # Active Date: 11/1/2007 Previous Med # 312304	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,880 Max Annualized: 65,700 Total Patient: 53,700 Medicare: 7,881 Medicaid: 41,320	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 76.94600% Occupancy: 81.51184% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 100.83307% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,670,977	2,935,724	1,864,610	972,673	0	7,443,984
1a	Audit Adjustments						
2	Cost Per Diem	40.4399	71.0485	45.1261	23.5400		180.1545
3	Cost Per Diem Inflated	40.8511	75.5875	45.5849			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.8511	75.5875	45.5849	23.5400		185.5635
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	63.3763		51.3858			
7	Provider Target Rate	64.3013		52.1358			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.8511	75.5875	45.5849	13.6500		175.6735
12/13	Medicaid Adjustment Rate		2.2914	1.3819			
14	Prospective Per Diem 11	40.8511	77.8789	46.9668	13.6500		179.3468
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324396-00 - 2010/01

196.00

Signature Healthcare of North Florida

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 6/28/1991 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 5,454,781 FRVS Base Asset: 1,657,362 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	1,245,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,363,825	7.9829
	< 60% of Base:	False	20% ROE(2):	1,090,956	0.7399
	Interest Rate:	9.0260 %	Insurance Cost(3):	56,787	1.0575
	Chase Rate:	13.0000 %	Taxes Cost(3):	44,868	0.8355
	Amortization Rate:	9.0260 %	Home Office(3):	29,908	0.5569
	Interest Only:	False	Replacement(3&4):	47,991	0.0000
Yearly Payment:	472,026	Total FRVS PD:	11.1727		

(1) 80% Capital (\$4,363,825) amortized at 9.0260% for 20 years Principal & Interest of \$472,026 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.9829

(2) 20% ROE (\$1,090,956) times the ROE factor (0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7399

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.8511	40.8511	0.3632	40.4879
Direct Care	77.8789	77.8789	0.6924	77.1865
Indirect Care	46.9668	46.9668	0.4176	46.5492
Property	13.6500	11.1727	0.0993	11.0734
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.5580
Supplemental Rate Add-on				\$7.1400
Totals	179.3468	176.8695	1.5725	195.9950

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324400-00 - 2010/01

202.65

Signature HealthCARE Center of Waterford

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8333 W. Okeechobee Road Hialeah Gardens FL 33016 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/27/1987 Acquired Date: 2/27/1987 Entered Medicaid 2/27/1987 Med # Active Date: 11/1/2007 Previous Med # 312347	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 214 Maximum: 78,324 Max Annualized: 78,110 Total Patient: 75,662 Medicare: 16,456 Medicaid: 59,169	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.20174% Occupancy: 96.60130% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.49927% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,496,862	4,582,075	2,737,486	2,056,714	0	11,873,137
1a	Audit Adjustments						
2	Cost Per Diem	42.1988	77.4405	46.2655	34.7600		200.6648
3	Cost Per Diem Inflated	42.6278	82.3878	46.7359			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.6278	82.3878	46.7359	34.7600		206.5115
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.7248		57.5615			
7	Provider Target Rate	56.5381		58.4016			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	42.6278	82.3878	46.7359	13.6500		185.4015
12/13	Medicaid Adjustment Rate		2.6139	1.4828			
14	Prospective Per Diem 11	42.6278	85.0017	48.2187	13.6500		189.4982
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 324400-00 - 2010/01

202.65

Signature HealthCARE Center of Waterford

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	1/1/2001	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	7,645,000.00		Total Amount	Per Diem
RS to Start Calcs:	1987/01	Type:	Fixed [2]	80% Capital(1):	6,976,389	13.6224
Indexed Asset Value	8,720,486	< 60% of Base:	False	20% ROE(2):	1,744,097	0.9949
FRVS Base Asset:	4,589,120	Interest Rate:	12.6100 %	Insurance Cost(3):	126,935	1.6777
Occup Adj Factor:	0.9000	Chase Rate:	11.2500 %	Taxes Cost(3):	173,669	2.2953
ROE Factor	0.040100	Amortization Rate:	12.6100 %	Home Office(3):	47,368	0.6260
		Interest Only:	False	Replacement(3&4):	58,851	0.0000
		Yearly Payment:	957,638	Total FRVS PD:		19.2163

(1) 80% Capital (\$6,976,389) amortized at 12.6100% for 20 years Principal & Interest of \$957,638 divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$13.6224

(2) 20% ROE (\$1,744,097) times the ROE factor (0.040100) divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$0.9949

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 160	Effective PBS Limitation	4,589,120

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.6278	42.6278	0.3790	42.2488
Direct Care	85.0017	85.0017	0.7557	84.2460
Indirect Care	48.2187	48.2187	0.4287	47.7900
Property	13.6500	19.2163	0.1708	19.0455
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$2.1754
Supplemental Rate Add-on				\$7.1400
Totals	189.4982	195.0645	1.7342	202.6457

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324418-00 - 2010/01

227.97

Signature Healthcare of Brookwood Gardens

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1990 S. Canal Drive Homestead FL 33035 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1987 Acquired Date: 3/1/1987 Entered Medicaid 3/1/1987 Med # Active Date: 11/1/2007 Previous Med # 312321	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,677 Medicare: 5,622 Medicaid: 30,359	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 74.63431% Occupancy: 92.61612% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.56947% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,461,735	2,324,725	1,562,651	1,296,936	0	6,646,047
1a	Audit Adjustments						
2	Cost Per Diem	48.1483	76.5745	51.4724	42.7200		218.9152
3	Cost Per Diem Inflated	48.6378	81.4665	51.9957			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.6378	81.4665	51.9957	42.7200		224.8200
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	63.3259		55.8767			
7	Provider Target Rate	64.2501		56.6922			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	48.6378	81.4665	51.9957	13.6500		195.7500
12/13	Medicaid Adjustment Rate		2.2577	1.4410			
14	Prospective Per Diem 11	48.6378	83.7242	53.4367	13.6500		199.4487
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324418-00 - 2010/01
227.97

Signature Healthcare of Brookwood Gardens

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1989 Year of Phase-In/ Full: RS to Start Calcs: 1987/01 Indexed Asset Value 5,221,086 FRVS Base Asset: 3,441,840 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	5,075,000.00		
	Type:	Fixed [2]		
	< 60% of Base:	False	80% Capital(1):	4,176,869 14.8513
	Interest Rate:	12.9500 %	20% ROE(2):	1,044,217 1.0622
	Chase Rate:	13.0000 %	Insurance Cost(3):	110,118 2.7071
	Amortization Rate:	12.9500 %	Taxes Cost(3):	158,249 3.8904
	Interest Only:	False	Home Office(3):	27,671 0.6803
Yearly Payment:	585,438	Replacement(3&4):	27,141 0.0000	
		Total FRVS PD:	23.1913	

(1) 80% Capital (\$4,176,869) amortized at 12.9500% for 20 years Principal & Interest of \$585,438 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.8513

(2) 20% ROE (\$1,044,217) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0622

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,682
Comparison Date: 7/1/1986	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,441,840

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.6378	48.6378	0.4324	48.2054
Direct Care	83.7242	83.7242	0.7444	82.9798
Indirect Care	53.4367	53.4367	0.4751	52.9616
Property	13.6500	23.1913	0.2062	22.9851
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.6938
Supplemental Rate Add-on				\$7.1400
Totals	199.4487	208.9900	1.8581	227.9657

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324426-00 - 2010/01

194.61

Signature Healthcare at the Courtyard

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2600 Forest Glen Trail Marianna FL 32446 County: Jackson [32] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/27/1997 Acquired Date: 8/27/1997 Entered Medicaid 8/27/1997 Med # Active Date: 11/1/2007 Previous Med # 312495	08/01/2007-07/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,924 Medicare: 4,521 Medicaid: 30,202	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 70.36157% Occupancy: 97.73224% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.89829% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.75695747 Semester Index: 1.77482092 Cost: 1.01016726 Target: 1.01021645 DC FY Index: 1.69849059 DC Sem Index: 1.80700000 DC Inflation: 1.06388579 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,229,186	2,063,352	1,258,414	697,666	0	5,248,618
1a	Audit Adjustments						
2	Cost Per Diem	40.6988	68.3184	41.6666	23.1000		173.7838
3	Cost Per Diem Inflated	41.1126	72.6830	42.0902			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	41.1126	72.6830	42.0902	23.1000		178.9858
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.8899		51.6050			
7	Provider Target Rate	55.6910		52.3582			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	41.1126	72.6830	42.0902	13.6500		169.5358
12/13	Medicaid Adjustment Rate		1.6649	0.9642			
14	Prospective Per Diem 11	41.1126	74.3479	43.0544	13.6500		172.1649
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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194.61

Signature Healthcare at the Courtyard

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/27/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/07 Indexed Asset Value 5,185,816 FRVS Base Asset: 4,444,920 Occup Adj Factor: 0.9000 ROE Factor 0.040100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,200,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	4,148,653	12.6086
	< 60% of Base:	False	20% ROE(2):	1,037,163	1.0551
	Interest Rate:	10.5000 %	Insurance Cost(3):	46,021	1.0722
	Chase Rate:	8.2500 %	Taxes Cost(3):	43,950	1.0239
	Amortization Rate:	10.5000 %	Home Office(3):	22,965	0.5350
	Interest Only:	False	Replacement(3&4):	28,732	0.0000
Yearly Payment:	497,032	Total FRVS PD:	16.2948		

(1) 80% Capital (\$4,148,653) amortized at 10.5000% for 20 years Principal & Interest of \$497,032 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.6086

(2) 20% ROE (\$1,037,163) times the ROE factor (0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0551

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	37,041
Comparison Date: 1/1/1997	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,444,920

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	41.1126	41.1126	0.3655	40.7471
Direct Care	74.3479	74.3479	0.6610	73.6869
Indirect Care	43.0544	43.0544	0.3828	42.6716
Property	13.6500	16.2948	0.1449	16.1499
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.2164
Supplemental Rate Add-on				\$7.1400
Totals	172.1649	174.8097	1.5542	194.6119

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324434-00 - 2010/01

197.79

Signature Healthcare of Orange Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2029 Professional Center Driv Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1980 Acquired Date: 10/1/1980 Entered Medicaid 10/1/1980 Med # Active Date: 11/1/2007 Previous Med # 258211	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 105 Maximum: 38,430 Max Annualized: 38,325 Total Patient: 35,452 Medicare: 7,427 Medicaid: 23,446	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 66.13449% Occupancy: 92.25085% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.11761% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	917,069	1,883,436	1,100,880	746,990	0	4,648,375
1a	Audit Adjustments						
2	Cost Per Diem	39.1141	80.3308	46.9539	31.8600		198.2588
3	Cost Per Diem Inflated	38.7987	85.0617	46.5752			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.7987	85.0617	46.5752	31.8600		202.2956
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.3490		42.4739			
7	Provider Target Rate	38.9087		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.7987	85.0617	43.0938	13.6500		180.6042
12/13	Medicaid Adjustment Rate		1.5440	0.7822			
14	Prospective Per Diem 11	38.7987	86.6057	43.8760	13.6500		182.9304
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

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197.79

Signature Healthcare of Orange Park

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	9/1/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,425,000.00		Total Amount	Per Diem
RS to Start Calcs:	1980/07	Type:	Variable [3]	80% Capital(1):	2,268,322	5.8837
Indexed Asset Value	2,835,402	< 60% of Base:	False	20% ROE(2):	567,080	0.6371
FRVS Base Asset:	1,610,843	Interest Rate:	6.5000 %	Insurance Cost(3):	25,575	0.7214
Occup Adj Factor:	0.9000	Chase Rate:	6.5000 %	Taxes Cost(3):	90,675	2.5577
ROE Factor	0.038750	Amortization Rate:	6.5000 %	Home Office(3):	21,396	0.6035
		Interest Only:	False	Replacement(3&4):	22,945	0.0000
		Yearly Payment:	202,944	Total FRVS PD:		10.4034

(1) 80% Capital (\$2,268,322) amortized at 6.5000% for 20 years Principal & Interest of \$202,944 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$5.8837

(2) 20% ROE (\$567,080) times the ROE factor (0.038750) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$0.6371

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 105	Effective PBS Limitation	2,992,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7987	38.7987	0.3449	38.4538
Direct Care	86.6057	86.6057	0.7700	85.8357
Indirect Care	43.8760	43.8760	0.3901	43.4859
Property	13.6500	10.4034	0.0925	10.3109
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.5611
Supplemental Rate Add-on				\$7.1400
Totals	182.9304	179.6838	1.5975	197.7874

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324442-00 - 2010/01

209.92

Signature Healthcare of Ormond

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
103 N. Clyde Morris Blvd. Ormond Beach FL 32074 County: Volusia[64] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 2/1/1984 Acquired Date: 5/20/1988 Entered Medicaid 5/20/1988 Med # Active Date: 11/1/2007 Previous Med # 255475	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 60 Maximum: 21,960 Max Annualized: 21,900 Total Patient: 20,220 Medicare: 4,057 Medicaid: 8,362	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 41.35509% Occupancy: 92.07650% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.90194% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	404,734	692,508	492,543	194,417	0	1,784,202
1a	Audit Adjustments						
2	Cost Per Diem	48.4016	82.8161	58.9025	23.2501		213.3703
3	Cost Per Diem Inflated	48.0113	87.6933	58.4275			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.0113	87.6933	58.4275	23.2501		217.3822
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	43.5851		49.8208			
7	Provider Target Rate	44.2212		50.5479			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	44.2212	87.6933	50.5479	13.6500		196.1124
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	44.2212	87.6933	50.5479	13.6500		196.1124
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 324442-00 - 2010/01
209.92

Signature Healthcare of Ormond

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 5/20/1988 Year of Phase-In/ Full: RS to Start Calcs: 1988/01 Indexed Asset Value 2,428,925 FRVS Base Asset: 1,623,720 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	1,943,140	4.6175
	< 60% of Base:	True	20% ROE(2):	485,785	0.9551
	Interest Rate:	4.7500 %	Insurance Cost(3):	14,147	0.6997
	Chase Rate:	4.7500 %	Taxes Cost(3):	47,271	2.3378
	Amortization Rate:	4.7500 %	Home Office(3):	14,296	0.7070
	Interest Only:	True	Replacement(3&4):	35,505	0.0000
Yearly Payment:	91,011	Total FRVS PD:		9.3171	

- (1) 80% Capital (\$1,943,140) amortized at 4.7500% for 20 years Interest of \$91,011 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$4.6175
- (2) 20% ROE (\$485,785) times the ROE factor (0.038750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9551
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination		Used Per Bed Standard:	27,062
Comparison Date:	7/1/1983	Current RS PBS:	48,357
Comparison Bed	60	Effective PBS Limitation	1,623,720

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.2212	44.2212	0.3931	43.8281
Direct Care	87.6933	87.6933	0.7796	86.9137
Indirect Care	50.5479	50.5479	0.4494	50.0985
Property	13.6500	9.3171	0.0828	9.2343
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.7018
Supplemental Rate Add-on				\$7.1400
Totals	196.1124	191.7795	1.7049	209.9164

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324451-00 - 2010/01

194.34

Anchor Care & Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1515 Port Malabar Blvd. NE Palm Bay FL 32905 County: Brevard [5] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1984 Acquired Date: 2/1/1984 Entered Medicaid 2/1/1984 Med # Active Date: 11/1/2007 Previous Med # 258229	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,725 Medicare: 6,338 Medicaid: 25,809	Superior: 0 Standard: 161 Conditional: 20 Total: 181
	Medicaid Utilization 61.85500% Occupancy: 95.00228% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.52123% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	947,438	2,137,930	1,051,308	1,073,912	0	5,210,588
1a	Audit Adjustments						
2	Cost Per Diem	36.7096	82.8366	40.7342	41.6100		201.8904
3	Cost Per Diem Inflated	36.4136	87.7151	40.4057			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	36.4136	87.7151	40.4057	41.6100		206.1444
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	37.2791		44.2413			
7	Provider Target Rate	37.8232		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	36.4136	87.7151	40.4057	13.6500		178.1844
12/13	Medicaid Adjustment Rate		1.0406	0.4793			
14	Prospective Per Diem 11	36.4136	88.7557	40.8850	13.6500		179.7043
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324451-00 - 2010/01

194.34

Anchor Care & Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/31/1994 Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 3,188,606 FRVS Base Asset: 1,787,493 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,000,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	2,550,885	5.7896
	< 60% of Base:	False	20% ROE(2):	637,721	0.6269
	Interest Rate:	6.5000 %	Insurance Cost(3):	35,777	0.8574
	Chase Rate:	6.5000 %	Taxes Cost(3):	56,681	1.3584
	Amortization Rate:	6.5000 %	Home Office(3):	24,870	0.5960
	Interest Only:	False	Replacement(3&4):	30,378	0.0000
Yearly Payment:	228,225	Total FRVS PD:		9.2283	

(1) 80% Capital (\$2,550,885) amortized at 6.5000% for 20 years Principal & Interest of \$228,225 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7896

(2) 20% ROE (\$637,721) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6269

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	36.4136	36.4136	0.3237	36.0899
Direct Care	88.7557	88.7557	0.7891	87.9666
Indirect Care	40.8850	40.8850	0.3635	40.5215
Property	13.6500	9.2283	0.0820	9.1463
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.4763
Supplemental Rate Add-on				\$7.1400
Totals	179.7043	175.2826	1.5583	194.3406

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 324469-00 - 2010/01

193.00

Pinellas Park Care and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8701 49th Street North Pinellas Park FL 33782 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1982 Acquired Date: 9/1/1982 Entered Medicaid 9/1/1982 Med # Active Date: 11/1/2007 Previous Med # 266655	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 40,368 Medicare: 6,481 Medicaid: 24,550	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 60.81550% Occupancy: 91.91257% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.69915% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	967,903	1,770,375	929,805	1,324,473	0	4,992,556
1a	Audit Adjustments						
2	Cost Per Diem	39.4258	72.1130	37.8739	53.9500		203.3627
3	Cost Per Diem Inflated	39.1079	76.3599	37.5685			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.1079	76.3599	37.5685	53.9500		206.9863
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	41.1455		44.2413			
7	Provider Target Rate	41.7460		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.1079	76.3599	37.5685	13.6500		166.6863
12/13	Medicaid Adjustment Rate		0.9291	0.4571			
14	Prospective Per Diem 11	39.1079	77.2890	38.0256	13.6500		168.0725
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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193.00

Pinellas Park Care and Rehabilitation Center

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS:	3/1/1997	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1982/07	Type:	Fixed [2]	80% Capital(1):	4,156,831	15.2781
Indexed Asset Value	5,196,039	< 60% of Base:	False	20% ROE(2):	1,039,208	1.0215
FRVS Base Asset:	3,261,497	Interest Rate:	13.5000 %	Insurance Cost(3):	39,268	0.9728
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	71,776	1.7780
ROE Factor	0.038750	Amortization Rate:	13.5000 %	Home Office(3):	23,905	0.5922
		Interest Only:	False	Replacement(3&4):	20,037	0.0000
		Yearly Payment:	602,262	Total FRVS PD:		19.6426

(1) 80% Capital (\$4,156,831) amortized at 13.5000% for 20 years Principal & Interest of \$602,262 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.2781

(2) 20% ROE (\$1,039,208) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0215

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.1079	39.1079	0.3477	38.7602
Direct Care	77.2890	77.2890	0.6871	76.6019
Indirect Care	38.0256	38.0256	0.3381	37.6875
Property	13.6500	19.6426	0.1746	19.4680
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.3389
Supplemental Rate Add-on				\$7.1400
Totals	168.0725	174.0651	1.5475	192.9965

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 324477-00 - 2010/01

227.37

Signature Healthcare of Port Charlotte

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
4033 Beaver Lane Port Charlotte FL 33952 County: Charlotte [8] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1980 Acquired Date: 3/1/1980 Entered Medicaid 3/1/1980 Med # Active Date: 11/1/2007 Previous Med # 258237	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 164 Maximum: 60,024 Max Annualized: 59,860 Total Patient: 38,201 Medicare: 9,810 Medicaid: 20,511	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.69231% Occupancy: 63.64288% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 78.72853% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,010,860	2,048,855	1,243,418	1,057,137	0	5,360,270
1a	Audit Adjustments						
2	Cost Per Diem	49.2838	99.8905	60.6220	51.5400		261.3363
3	Cost Per Diem Inflated	48.8864	105.7733	60.1331			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.8864	105.7733	60.1331	51.5400		266.3328
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	45.3861		53.9857			
7	Provider Target Rate	46.0485		54.7736			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.0485	97.1828	54.7736	13.6500		211.6549
12/13	Medicaid Adjustment Rate		0.4037	0.2275			
14	Prospective Per Diem 11	46.0485	97.5865	55.0011	13.6500		212.2861
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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227.37

Signature Healthcare of Port Charlotte

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 8/31/1994 Year of Phase-In/ Full: RS to Start Calcs: 1980/01 Indexed Asset Value 4,545,426 FRVS Base Asset: 2,619,548 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	5,435,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,636,341	6.0389
	< 60% of Base:	False	20% ROE(2):	909,085	0.6539
	Interest Rate:	6.5000 %	Insurance Cost(3):	41,984	1.0990
	Chase Rate:	6.5000 %	Taxes Cost(3):	116,656	3.0537
	Amortization Rate:	6.5000 %	Home Office(3):	30,954	0.8103
	Interest Only:	False	Replacement(3&4):	61,325	0.0000
Yearly Payment:	325,339	Total FRVS PD:		11.6558	

(1) 80% Capital (\$3,636,341) amortized at 6.5000% for 20 years Principal & Interest of \$325,339 divided by annual available days (59,860) divided by Occup. Adj. (0.9000) = \$6.0389

(2) 20% ROE (\$909,085) times the ROE factor (0.038750) divided by annual available days (59,860) divided by Occup. Adj. (0.9000) = \$0.6539

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 164	Effective PBS Limitation	4,674,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.0485	46.0485	0.4094	45.6391
Direct Care	97.5865	97.5865	0.8676	96.7189
Indirect Care	55.0011	55.0011	0.4890	54.5121
Property	13.6500	11.6558	0.1036	11.5522
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.8095
Supplemental Rate Add-on				\$7.1400
Totals	212.2861	210.2919	1.8696	227.3718

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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188.94

The Bridge at Bay St. Joe

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
220 9th Street Port St. Joe FL 32456 County: Gulf[23] Region: North [1] Area: 2 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/1/1983 Acquired Date: 5/1/1983 Entered Medicaid 5/1/1983 Med # Active Date: 11/1/2007 Previous Med # 266621	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 36,685 Medicare: 4,968 Medicaid: 28,829	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.58525% Occupancy: 83.52687% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.32574% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,087,772	2,292,324	1,187,249	562,742	0	5,130,087
1a	Audit Adjustments						
2	Cost Per Diem	37.7319	79.5145	41.1825	19.5200		177.9489
3	Cost Per Diem Inflated	37.4276	84.1973	40.8504			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.4276	84.1973	40.8504	19.5200		181.9953
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	35.2002	84.1973	40.8504	13.6500		173.8979
12/13	Medicaid Adjustment Rate		2.7077	1.3137			
14	Prospective Per Diem 11	35.2002	86.9050	42.1641	13.6500		177.9193
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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188.94

The Bridge at Bay St. Joe

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1983/01 Indexed Asset Value 3,148,167 FRVS Base Asset: 1,859,117 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	2,518,534	2.5168
	< 60% of Base:	True	20% ROE(2):	629,633	0.6189
	Interest Rate:	4.0000 %	Insurance Cost(3):	42,634	1.1622
	Chase Rate:	4.0000 %	Taxes Cost(3):	16,675	0.4545
	Amortization Rate:	4.0000 %	Home Office(3):	20,140	0.5490
	Interest Only:	True	Replacement(3&4):	42,077	0.0000
Yearly Payment:	99,214	Total FRVS PD:		5.3014	

(1) 80% Capital (\$2,518,534) amortized at 4.0000% for 20 years Interest of \$99,214 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.5168

(2) 20% ROE (\$629,633) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6189

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	35.2002	35.2002	0.3129	34.8873
Direct Care	86.9050	86.9050	0.7726	86.1324
Indirect Care	42.1641	42.1641	0.3749	41.7892
Property	13.6500	5.3014	0.0471	5.2543
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.7381
Supplemental Rate Add-on				\$7.1400
Totals	177.9193	169.5707	1.5075	188.9413

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 324493-00 - 2010/01

205.58

Kenilworth Care and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3011 Kenilworth Blvd. Sebring FL 33870 County: Highlands[28] Region: Central[3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 7/1/1979 Acquired Date: 7/1/1979 Entered Medicaid 7/1/1979 Med # Active Date: 11/1/2007 Previous Med # 258261	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 104 Maximum: 38,064 Max Annualized: 37,960 Total Patient: 34,551 Medicare: 9,418 Medicaid: 17,822	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 51.58172% Occupancy: 90.77080% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.28675% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	699,073	1,538,304	889,629	901,437	0	4,028,443
1a	Audit Adjustments						
2	Cost Per Diem	39.2253	86.3149	49.9175	50.5800		226.0377
3	Cost Per Diem Inflated	38.9090	91.3982	49.5149			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	38.9090	91.3982	49.5149	50.5800		230.4021
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	38.2097		47.9489			
7	Provider Target Rate	38.7674		48.6487			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	38.7674	91.3982	48.6487	13.6500		192.4643
12/13	Medicaid Adjustment Rate		0.1626	0.0866			
14	Prospective Per Diem 11	38.7674	91.5608	48.7353	13.6500		192.7135
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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205.58

Kenilworth Care and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1979/07 Indexed Asset Value 2,317,448 FRVS Base Asset: 1,315,960 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 1,100,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 8.2500 % Chase Rate: 8.2500 % Amortization Rate: 8.2500 % Interest Only: False Yearly Payment: 189,563	Total Amount	Per Diem		
	80% Capital(1):	1,853,958	5.5486		
	20% ROE(2):	463,490	0.5257		
	Insurance Cost(3):	35,246	1.0201		
	Taxes Cost(3):	59,538	1.7232		
	Home Office(3):	23,282	0.6738		
	Replacement(3&4):	13,254	0.0000		
	Total FRVS PD:		9.4914		

(1) 80% Capital (\$1,853,958) amortized at 8.2500% for 20 years Principal & Interest of \$189,563 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$5.5486

(2) 20% ROE (\$463,490) times the ROE factor (0.038750) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.5257

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 104	Effective PBS Limitation	2,964,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	38.7674	38.7674	0.3447	38.4227
Direct Care	91.5608	91.5608	0.8140	90.7468
Indirect Care	48.7353	48.7353	0.4333	48.3020
Property	13.6500	9.4914	0.0844	9.4070
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$11.5587
Supplemental Rate Add-on				\$7.1400
Totals	192.7135	188.5549	1.6764	205.5772

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324507-00 - 2010/01

216.57

Peninsula Care and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
900 Beckett Way Tarpon Springs FL 34689 County: Pinellas [52] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1984 Acquired Date: 1/1/1984 Entered Medicaid 1/1/1984 Med # Active Date: 11/1/2007 Previous Med # 266647	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,778 Medicare: 7,875 Medicaid: 27,751	Superior: 0 Standard: 171 Conditional: 10 Total: 181
	Medicaid Utilization 66.42491% Occupancy: 95.12295% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.67051% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,111,314	2,361,875	1,247,137	1,452,487	0	6,172,813
1a	Audit Adjustments						
2	Cost Per Diem	40.0459	85.1095	44.9403	52.3400		222.4357
3	Cost Per Diem Inflated	39.7230	90.1218	44.5779			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.7230	90.1218	44.5779	52.3400		226.7627
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	39.4824		44.2413			
7	Provider Target Rate	40.0586		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.7230	90.1218	44.5779	13.6500		188.0727
12/13	Medicaid Adjustment Rate		1.5733	0.7782			
14	Prospective Per Diem 11	39.7230	91.6951	45.3561	13.6500		190.4242
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 324507-00 - 2010/01

216.57

Peninsula Care and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	3/1/1995	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,750,000.00		Total Amount	Per Diem
RS to Start Calcs:	1984/01	Type:	Fixed [2]	80% Capital(1):	4,456,020	17.0654
Indexed Asset Value	5,570,025	< 60% of Base:	False	20% ROE(2):	1,114,005	1.0951
FRVS Base Asset:	3,420,000	Interest Rate:	14.2000 %	Insurance Cost(3):	40,259	0.9636
Occup Adj Factor:	0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	73,219	1.7526
ROE Factor	0.038750	Amortization Rate:	14.2000 %	Home Office(3):	26,908	0.6441
		Interest Only:	False	Replacement(3&4):	16,941	0.0000
		Yearly Payment:	672,720	Total FRVS PD:		21.5208

(1) 80% Capital (\$4,456,020) amortized at 14.2000% for 20 years Principal & Interest of \$672,720 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$17.0654

(2) 20% ROE (\$1,114,005) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0951

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.7230	39.7230	0.3532	39.3698
Direct Care	91.6951	91.6951	0.8152	90.8799
Indirect Care	45.3561	45.3561	0.4032	44.9529
Property	13.6500	21.5208	0.1913	21.3295
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.8948
Supplemental Rate Add-on				\$7.1400
Totals	190.4242	198.2950	1.7629	216.5669

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324515-00 - 2010/01

207.45

Winter Park Care and Rehabilitation Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2970 Scarlet Road Winter Park FL 32792 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/1/1979 Acquired Date: 9/1/1979 Entered Medicaid 9/1/1979 Med # Active Date: 11/1/2007 Previous Med # 258245	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 103 Maximum: 37,698 Max Annualized: 37,595 Total Patient: 31,410 Medicare: 5,320 Medicaid: 21,866	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 69.61477% Occupancy: 83.32007% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 103.06991% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	964,746	1,807,305	988,015	722,453	0	4,482,519
1a	Audit Adjustments						
2	Cost Per Diem	44.1208	82.6537	45.1850	33.0400		204.9995
3	Cost Per Diem Inflated	43.7650	87.5214	44.8206			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.7650	87.5214	44.8206	33.0400		209.1470
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	44.5345		48.5104			
7	Provider Target Rate	45.1845		49.2184			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.7650	87.5214	44.8206	13.6500		189.7570
12/13	Medicaid Adjustment Rate		1.9313	0.9890			
14	Prospective Per Diem 11	43.7650	89.4527	45.8096	13.6500		192.6773
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 324515-00 - 2010/01

207.45

Winter Park Care and Rehabilitation Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	8/31/1994	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	3,750,000.00		Total Amount	Per Diem
RS to Start Calcs:	1979/07	Type:	Fixed [2]	80% Capital(1):	1,670,066	5.0468
Indexed Asset Value	2,087,583	< 60% of Base:	False	20% ROE(2):	417,517	0.4782
FRVS Base Asset:	1,171,640	Interest Rate:	8.2500 %	Insurance Cost(3):	31,227	0.9942
Occup Adj Factor:	0.9000	Chase Rate:	8.2500 %	Taxes Cost(3):	82,002	2.6107
ROE Factor	0.038750	Amortization Rate:	8.2500 %	Home Office(3):	19,932	0.6346
		Interest Only:	False	Replacement(3&4):	17,310	0.0000
		Yearly Payment:	170,761	Total FRVS PD:		9.7645

(1) 80% Capital (\$1,670,066) amortized at 8.2500% for 20 years Principal & Interest of \$170,761 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$5.0468

(2) 20% ROE (\$417,517) times the ROE factor (0.038750) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.4782

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 103	Effective PBS Limitation	2,935,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.7650	43.7650	0.3891	43.3759
Direct Care	89.4527	89.4527	0.7953	88.6574
Indirect Care	45.8096	45.8096	0.4073	45.4023
Property	13.6500	9.7645	0.0868	9.6777
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$13.1987
Supplemental Rate Add-on				\$7.1400
Totals	192.6773	188.7918	1.6785	207.4520

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324566-00 - 2010/01

210.87

Southern Oaks Rehabilitation and Nursing Center

Type of Cost Report: Interim Change of Ownership [1] - Budget
Type of Cost: Estimated[1]
Type of Rate: Interim[2]
Type of Ownership: Private For profit [1]
CHOW Status based on this Cost Report: Non-Related Party (NRP) CHOW[4]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
600 West Gregory Street Pensacola FL 32501 County: Escambia[17] Region: North [1] Area: 1 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 10/1/1978 Acquired Date: 10/1/1978 Entered Medicaid 10/1/1978 Med # Active Date: 12/31/2007 Previous Med # 260631	12/01/2007-11/30/2008 Days In CR 366 First Used: 2007/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 210 Maximum: 76,860 Max Annualized: 76,650 Total Patient: 59,166 Medicare: 6,547 Medicaid: 46,316	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 78.28145% Occupancy: 76.97892% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 95.22569% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81527688 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.71648541 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,981,292	4,309,236	2,341,768	735,961	0	9,368,257
1a	Audit Adjustments						
2	Cost Per Diem	42.7777	93.0399	50.5607	15.8900		202.2683
3	Cost Per Diem Inflated	42.7777	93.0399	50.5607			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	42.7777	93.0399	50.5607	15.8900		202.2683
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation	45.5293		47.5623			
10b	Base for line 10a	44.8744		46.8781			
11	Lesser of 5,7,8,10, 10a	42.7777	93.0399	47.5623	13.6500		197.0299
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	42.7777	93.0399	47.5623	13.6500		197.0299
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider is on budget but has provided their own split between Direct and Indirect Care.



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0 324566-00 - 2010/01

210.87

Southern Oaks Rehabilitation and Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 11/1/1988 Year of Phase-In/ Full: RS to Start Calcs: 1978/07 Indexed Asset Value 4,904,111 FRVS Base Asset: 2,938,978 Occup Adj Factor: 0.9000 ROE Factor 0.043130	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 3,485,000.00			Total Amount	Per Diem
	Type: Variable [3]		80% Capital(1): 3,923,289	4.5987	
	< 60% of Base: False		20% ROE(2): 980,822	0.6132	
	Interest Rate: 5.2500 %		Insurance Cost(3): 85,000	1.4366	
	Chase Rate: 4.2500 %		Taxes Cost(3): 75,000	1.2676	
	Amortization Rate: 5.2500 %		Home Office(3): 0	0.0000	
	Interest Only: False		Replacement(3&4): 0	0.0000	
Yearly Payment: 317,242		Total FRVS PD:	7.9161		

(1) 80% Capital (\$3,923,289) amortized at 5.2500% for 20 years Principal & Interest of \$317,242 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$4.5987

(2) 20% ROE (\$980,822) times the ROE factor (0.043130) divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$0.6132

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 210	Effective PBS Limitation 5,985,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	42.7777	42.7777	0.3803	42.3974
Direct Care	93.0399	93.0399	0.8272	92.2127
Indirect Care	47.5623	47.5623	0.4229	47.1394
Property	13.6500	7.9161	0.0704	7.8457
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.1317
Supplemental Rate Add-on				\$7.1400
Totals	197.0299	191.2960	1.7008	210.8669

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 324612-00 - 2010/01

155.80

RiverWood Nursing Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
40 Acme Street Jacksonville FL 32211 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 8/13/1970 Acquired Date: 8/13/1996 Entered Medicaid 4/1/1997 Med # Active Date: 10/4/2007 Previous Med # 250970	01/01/2008-12/31/2008 Days In CR 366 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 119 Maximum: 43,554 Max Annualized: 43,435 Total Patient: 42,109 Medicare: 3,484 Medicaid: 35,372	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.00104% Occupancy: 96.68228% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.59945% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.82843188 Semester Index: 1.77482092 Cost: 0.97067927 Target: 1.01021645 DC FY Index: 1.72150000 DC Sem Index: 1.80700000 DC Inflation: 1.04966599 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,074,447	2,369,083	848,196	424,110	0	4,715,836
1a	Audit Adjustments						
2	Cost Per Diem	30.3756	66.9762	23.9793	11.9900		133.3211
3	Cost Per Diem Inflated	29.4850	70.3026	23.2762			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	29.4850	70.3026	23.2762	11.9900		135.0538
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	34.6938		42.4739			
7	Provider Target Rate	35.2002		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	29.4850	70.3026	23.2762	11.9900		135.0538
12/13	Medicaid Adjustment Rate		2.6892	0.8903			
14	Prospective Per Diem 11	29.4850	72.9918	24.1665	11.9900		138.6333
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 324612-00 - 2010/01

155.80

RiverWood Nursing Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/1/1997 Year of Phase-In/ Full: RS to Start Calcs: 1996/07 Indexed Asset Value 3,978,599 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.036350	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	3,182,879	6.8587
	< 60% of Base:	True	20% ROE(2):	795,720	0.7399
	Interest Rate:	8.5000 %	Insurance Cost(3):	25,027	0.5943
	Chase Rate:	8.5000 %	Taxes Cost(3):	15,586	0.3701
	Amortization Rate:	8.5000 %	Home Office(3):	3,523	0.0837
	Interest Only:	True	Replacement(3&4):	5,579	0.0000
Yearly Payment:	268,115	Total FRVS PD:		8.6467	

(1) 80% Capital (\$3,182,879) amortized at 8.5000% for 20 years Interest of \$268,115 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$6.8587

(2) 20% ROE (\$795,720) times the ROE factor (0.036350) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.7399

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,047
Comparison Date: 1/1/1996	Current RS PBS:	48,357
Comparison Bed 119	Effective PBS Limitation	4,289,593

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	29.4850	29.4850	0.2621	29.2229
Direct Care	72.9918	72.9918	0.6489	72.3429
Indirect Care	24.1665	24.1665	0.2149	23.9516
Property	11.9900	8.6467	0.0769	8.5698
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.5753
Supplemental Rate Add-on				\$7.1400
Totals	138.6333	135.2900	1.2028	155.8025

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 325031-00 - 2010/01 240.17

Terraces of Lake Worth Rehab and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1711 6th Avenue South Lake Worth FL 33460 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 7/1/1977 Acquired Date: 7/1/1977 Entered Medicaid 1/1/1979 Med # Active Date: 8/1/2007 Previous Med # 309303	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 99 Maximum: 36,135 Max Annualized: 36,135 Total Patient: 33,703 Medicare: 3,327 Medicaid: 26,028	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 77.22755% Occupancy: 93.26968% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.37795% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,179,611	2,297,803	1,607,078	721,496	0	5,805,988
1a	Audit Adjustments						
2	Cost Per Diem	45.3208	88.2820	61.7442	27.7200		223.0670
3	Cost Per Diem Inflated	44.2828	92.0262	60.3300			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	44.2828	92.0262	60.3300	27.7200		224.3590
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.8027		70.2662			
7	Provider Target Rate	61.6901		71.2917			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	50.7642		64.6697			
10b	Base for line 10a	50.0340		63.7394			
11	Lesser of 5,7,8,10, 10a	44.2828	92.0262	60.3300	13.6500		210.2890
12/13	Medicaid Adjustment Rate		2.8189	1.8480			
14	Prospective Per Diem 11	44.2828	94.8451	62.1780	13.6500		214.9559
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325031-00 - 2010/01

240.17

Terraces of Lake Worth Rehab and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/1/1986 Year of Phase-In/ Full: RS to Start Calcs: 1977/07 Indexed Asset Value 4,640,510 FRVS Base Asset: 1,103,813 Occup Adj Factor: 0.9000 ROE Factor 0.034170	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 2,768,698.00			Total Amount	Per Diem
	Type: Fixed [2]		80% Capital(1): 3,712,408	13.4926	
	< 60% of Base: False		20% ROE(2): 928,102	0.9751	
	Interest Rate: 10.3000 %		Insurance Cost(3): 97,329	2.8878	
	Chase Rate: 8.5000 %		Taxes Cost(3): 57,357	1.7018	
	Amortization Rate: 10.3000 %		Home Office(3): 10,476	0.3108	
	Interest Only: False		Replacement(3&4): 0	0.0000	
Yearly Payment: 438,798		Total FRVS PD:	19.3681		

(1) 80% Capital (\$3,712,408) amortized at 10.3000% for 20 years Principal & Interest of \$438,798 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$13.4926

(2) 20% ROE (\$928,102) times the ROE factor (0.034170) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.9751

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 99	Effective PBS Limitation 2,821,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	44.2828	44.2828	0.3937	43.8891
Direct Care	94.8451	94.8451	0.8432	94.0019
Indirect Care	62.1780	62.1780	0.5528	61.6252
Property	13.6500	19.3681	0.1722	19.1959
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.3214
Supplemental Rate Add-on				\$7.1400
Totals	214.9559	220.6740	1.9619	240.1735

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325163-00 - 2010/01

236.88

North Lake Rehabilitation and Health Center

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
750 Bayberry Drive Lake Park FL 33403 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 1/1/1970 Acquired Date: 1/1/1970 Entered Medicaid 1/1/1970 Med # Active Date: 9/1/2007 Previous Med # 309281	03/01/2008-02/28/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 85 Maximum: 31,025 Max Annualized: 31,025 Total Patient: 26,399 Medicare: 2,086 Medicaid: 22,259	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 84.31759% Occupancy: 85.08945% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.25870% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.81642331 Semester Index: 1.77482092 Cost: 0.97709653 Target: 1.01021645 DC FY Index: 1.73347918 DC Sem Index: 1.80700000 DC Inflation: 1.04241229 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,109,912	1,955,045	1,385,974	507,728	0	4,958,659
1a	Audit Adjustments						
2	Cost Per Diem	49.8635	87.8317	62.2658	22.8100		222.7710
3	Cost Per Diem Inflated	48.7215	91.5568	60.8397			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.7215	91.5568	60.8397	22.8100		223.9280
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	62.8649		73.4022			
7	Provider Target Rate	63.7824		74.4735			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation	54.1038		65.9779			
10b	Base for line 10a	53.3255		65.0288			
11	Lesser of 5,7,8,10, 10a	48.7215	91.5568	60.8397	13.6500		214.7680
12/13	Medicaid Adjustment Rate		3.5348	2.3489			
14	Prospective Per Diem 11	48.7215	95.0916	63.1886	13.6500		220.6517
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
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0 325163-00 - 2010/01

236.88

North Lake Rehabilitation and Health Center

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	500,000.00		Total Amount	Per Diem
RS to Start Calcs:	1971/07	Type:	Fixed [2]	80% Capital(1):	1,108,390	4.4401
Indexed Asset Value	1,385,488	< 60% of Base:	False	20% ROE(2):	277,098	0.3391
FRVS Base Asset:	480,912	Interest Rate:	9.5000 %	Insurance Cost(3):	76,832	2.9104
Occup Adj Factor:	0.9000	Chase Rate:	8.7500 %	Taxes Cost(3):	53,637	2.0318
ROE Factor	0.034170	Amortization Rate:	9.5000 %	Home Office(3):	8,205	0.3108
		Interest Only:	False	Replacement(3&4):	3,765	0.0000
		Yearly Payment:	123,980	Total FRVS PD:		10.0322

(1) 80% Capital (\$1,108,390) amortized at 9.5000% for 20 years Principal & Interest of \$123,980 divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$4.4401

(2) 20% ROE (\$277,098) times the ROE factor (0.034170) divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$0.3391

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 85	Effective PBS Limitation	2,422,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	48.7215	48.7215	0.4332	48.2883
Direct Care	95.0916	95.0916	0.8454	94.2462
Indirect Care	63.1886	63.1886	0.5618	62.6268
Property	13.6500	10.0322	0.0892	9.9430
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$14.6344
Supplemental Rate Add-on				\$7.1400
Totals	220.6517	217.0339	1.9296	236.8787

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325236-00 - 2010/01

208.27

Heartland Health Care Center - Jacksonville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
8495 Normandy Blvd Jacksonville FL 32221 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/12/1990 Acquired Date: 1/12/1990 Entered Medicaid 1/12/1990 Med # Active Date: 12/20/2007 Previous Med # 201511	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 37,925 Medicare: 10,210 Medicaid: 18,806	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 49.58734% Occupancy: 86.35018% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 106.81828% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	851,483	1,589,098	814,941	200,848	121,830	3,578,200
1a	Audit Adjustments						
2	Cost Per Diem	45.2772	84.4995	43.3341	10.6800	6.4783	190.2690
3	Cost Per Diem Inflated	46.1560	90.1095	44.1751			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1560	90.1095	44.1751	10.6800	6.4783	197.5989
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.5865		43.8758			
7	Provider Target Rate	58.4270		44.5162			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	90.1095	44.1751	10.6800	6.4783	194.7900
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.3471	90.1095	44.1751	10.6800	6.4783	194.7900
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325236-00 - 2010/01

208.27

Heartland Health Care Center - Jacksonville

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 1/12/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,742,174 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount: 3,600,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 6.0150 % Chase Rate: 8.5000 % Amortization Rate: 6.0150 % Interest Only: False Yearly Payment: 395,409	Total Amount	Per Diem		
	80% Capital(1):	4,593,739	10.0307		
	20% ROE(2):	1,148,435	1.1956		
	Insurance Cost(3):	5,911	0.1559		
	Taxes Cost(3):	52,692	1.3894		
	Home Office(3):	30,980	0.8169		
	Replacement(3&4):	1,647,805	0.0000		
	Total FRVS PD:		13.5885		

(1) 80% Capital (\$4,593,739) amortized at 6.0150% for 20 years Principal & Interest of \$395,409 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0307

(2) 20% ROE (\$1,148,435) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1956

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	90.1095	90.1095	0.8011	89.3084
Indirect Care	44.1751	44.1751	0.3927	43.7824
Property	10.6800	13.5885	0.1208	13.4677
ROE	6.4783	3.3830	0.0301	3.3529
ROE Adjustment	-3.3830	-3.3830	-0.0301	-3.3529
Quality Assess-Medicaid Share				\$11.6122
Supplemental Rate Add-on				\$7.1400
Totals	191.4070	191.2202	1.7000	208.2724

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325244-00 - 2010/01

193.85

Heartland of Kendall

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
9400 SW 137th Avenue Kendall FL 33186 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 8/31/1989 Acquired Date: 8/31/1989 Entered Medicaid 8/31/1989 Med # Active Date: 12/20/2007 Previous Med # 211591	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 42,199 Medicare: 13,311 Medicaid: 14,178	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 33.59795% Occupancy: 96.08151% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 118.85629% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	563,440	1,091,797	594,034	124,341	32,373	2,405,985
1a	Audit Adjustments						
2	Cost Per Diem	39.7404	77.0064	41.8983	8.7700	2.2833	169.6984
3	Cost Per Diem Inflated	40.5117	82.1190	42.7115			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.5117	82.1190	42.7115	8.7700	2.2833	176.3955
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.5673		46.4407			
7	Provider Target Rate	56.3783		47.1185			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.5117	82.1190	42.7115	8.7700	2.2833	176.3955
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	40.5117	82.1190	42.7115	8.7700	2.2833	176.3955
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325244-00 - 2010/01

193.85

Heartland of Kendall

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 8/31/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/07 Indexed Asset Value 4,846,282 FRVS Base Asset: 3,578,520 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,215,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,877,026	8.9670
	< 60% of Base:	False	20% ROE(2):	969,256	1.0091
	Interest Rate:	6.7400 %	Insurance Cost(3):	9,497	0.2251
	Chase Rate:	8.2500 %	Taxes Cost(3):	62,095	1.4715
	Amortization Rate:	6.7400 %	Home Office(3):	16,616	0.3938
	Interest Only:	False	Replacement(3&4):	195,994	0.0000
Yearly Payment:	353,478	Total FRVS PD:		12.0665	

(1) 80% Capital (\$3,877,026) amortized at 6.7400% for 20 years Principal & Interest of \$353,478 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9670

(2) 20% ROE (\$969,256) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0091

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,821
Comparison Date: 1/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,578,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.5117	40.5117	0.3602	40.1515
Direct Care	82.1190	82.1190	0.7301	81.3889
Indirect Care	42.7115	42.7115	0.3797	42.3318
Property	8.7700	12.0665	0.1073	11.9592
ROE	2.2833	0.1473	0.0013	0.1460
ROE Adjustment	-0.1473	-0.1473	-0.0013	-0.1460
Quality Assess-Medicaid Share				\$10.8778
Supplemental Rate Add-on				\$7.1400
Totals	176.2482	177.4087	1.5773	193.8492

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325252-00 - 2010/01

206.74

Heartland of Miami Lakes

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5725 NW 186th Street Hialeah FL 33015 County: Dade [13] Region: South [2] Area: 11 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/14/1990 Acquired Date: 9/14/1990 Entered Medicaid 9/14/1990 Med # Active Date: 12/20/2007 Previous Med # 202932	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,659 Medicare: 21,228 Medicaid: 12,923	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 30.29372% Occupancy: 97.39498% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 120.48109% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	628,086	1,078,264	534,529	181,180	88,535	2,510,594
1a	Audit Adjustments						
2	Cost Per Diem	48.6022	83.4376	41.3626	14.0200	6.8510	194.2733
3	Cost Per Diem Inflated	49.3479	85.4715	41.9972			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.3479	85.4715	41.9972	14.0200	6.8510	197.6876
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.1592		46.0116			
7	Provider Target Rate	54.9496		46.6831			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	85.4715	41.9972	13.6500	6.8510	197.1585
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	85.4715	41.9972	13.6500	6.8510	197.1585
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325252-00 - 2010/01

206.74

Heartland of Miami Lakes

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 9/14/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 5,082,497 FRVS Base Asset: 3,620,880 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 3,600,000.00 Type: Fixed [2] < 60% of Base: False Interest Rate: 10.5000 % Chase Rate: 10.0000 % Amortization Rate: 10.5000 % Interest Only: False Yearly Payment: 487,129	Total Amount	Per Diem	
	80% Capital(1):	4,065,998	12.3574	
	20% ROE(2):	1,016,499	0.7762	
	Insurance Cost(3):	4,826	0.1131	
	Taxes Cost(3):	117,211	2.7476	
	Home Office(3):	29,402	0.6892	
	Replacement(3&4):	667,255	0.0000	
	Total FRVS PD:		16.6835	

(1) 80% Capital (\$4,065,998) amortized at 10.5000% for 20 years Principal & Interest of \$487,129 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.3574

(2) 20% ROE (\$1,016,499) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7762

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,620,880

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	85.4715	85.4715	0.7599	84.7116
Indirect Care	41.9972	41.9972	0.3734	41.6238
Property	13.6500	16.6835	0.1483	16.5352
ROE	6.8510	4.1769	0.0371	4.1398
ROE Adjustment	-4.1769	-4.1769	-0.0371	-4.1398
Quality Assess-Medicaid Share				\$7.9828
Supplemental Rate Add-on				\$7.1400
Totals	192.9816	193.3410	1.7189	206.7449

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325261-00 - 2010/01

193.83

Heartland of Orange Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
570 Wells Road Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 3/22/1990 Acquired Date: 3/22/1990 Entered Medicaid 4/26/1990 Med # Active Date: 12/20/2007 Previous Med # 202169	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,755 Medicare: 6,911 Medicaid: 19,182	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.49555% Occupancy: 88.23998% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.15602% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	835,909	1,493,526	706,088	213,112	94,822	3,343,457
1a	Audit Adjustments						
2	Cost Per Diem	43.5778	77.8608	36.8099	11.1100	4.9433	174.3018
3	Cost Per Diem Inflated	43.2264	82.4462	36.5131			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.2264	82.4462	36.5131	11.1100	4.9433	178.2390
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.9812		45.1386			
7	Provider Target Rate	58.8274		45.7974			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.2264	82.4462	36.5131	11.1100	4.9433	178.2390
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.2264	82.4462	36.5131	11.1100	4.9433	178.2390
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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193.83

Heartland of Orange Park

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/26/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 4,862,622 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,600,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,890,098	9.3668
	< 60% of Base:	False	20% ROE(2):	972,524	0.9560
	Interest Rate:	7.2600 %	Insurance Cost(3):	5,423	0.1399
	Chase Rate:	8.2500 %	Taxes Cost(3):	71,696	1.8500
	Amortization Rate:	7.2600 %	Home Office(3):	26,679	0.6884
	Interest Only:	False	Replacement(3&4):	133,116	0.0000
Yearly Payment:	369,240	Total FRVS PD:		13.0011	

(1) 80% Capital (\$3,890,098) amortized at 7.2600% for 20 years Principal & Interest of \$369,240 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3668

(2) 20% ROE (\$972,524) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9560

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.2264	43.2264	0.3843	42.8421
Direct Care	82.4462	82.4462	0.7330	81.7132
Indirect Care	36.5131	36.5131	0.3246	36.1885
Property	11.1100	13.0011	0.1156	12.8855
ROE	4.9433	2.8906	0.0257	2.8649
ROE Adjustment	-2.8906	-2.8906	-0.0257	-2.8649
Quality Assess-Medicaid Share				\$13.0564
Supplemental Rate Add-on				\$7.1400
Totals	175.3484	175.1868	1.5575	193.8257

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325279-00 - 2010/01

197.16

MCHS - Winter Park

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2075 Loch Lomond Drive Winter Park FL 32792 County: Orange [48] Region: Central [3] Area: 7 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 7/1/1977 Acquired Date: 7/1/1977 Entered Medicaid 7/1/1977 Med # Active Date: 12/20/2007 Previous Med # 204854	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 138 Maximum: 50,370 Max Annualized: 50,370 Total Patient: 37,559 Medicare: 6,294 Medicaid: 18,493	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.23720% Occupancy: 74.56621% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 92.24108% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	799,388	1,568,271	708,273	147,019	113,903	3,336,854
1a	Audit Adjustments						
2	Cost Per Diem	43.2265	84.8035	38.2995	7.9500	6.1592	180.4387
3	Cost Per Diem Inflated	43.8897	86.8707	38.8871			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.8897	86.8707	38.8871	7.9500	6.1592	183.7567
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.2527		44.2413			
7	Provider Target Rate	60.1175		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.8897	86.8707	38.8871	7.9500	6.1592	183.7567
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.8897	86.8707	38.8871	7.9500	6.1592	183.7567
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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197.16

MCHS - Winter Park

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full:	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:		Total Amount	Per Diem	
RS to Start Calcs: 1977/07	Type:	2,068,000.00	80% Capital(1):	2,905,030	6.1949
Indexed Asset Value: 3,631,287	< 60% of Base:	Fixed [2]	20% ROE(2):	726,257	0.4822
FRVS Base Asset: 2,386,545	Interest Rate:	7.5000 %	Insurance Cost(3):	881	0.0235
Occup Adj Factor: 0.9000	Chase Rate:	13.0000 %	Taxes Cost(3):	49,314	1.3130
ROE Factor: 0.030100	Amortization Rate:	7.5000 %	Home Office(3):	27,139	0.7226
	Interest Only:	False	Replacement(3&4):	476,663	0.0000
	Yearly Payment:	280,833	Total FRVS PD:		8.7362

(1) 80% Capital (\$2,905,030) amortized at 7.5000% for 20 years Principal & Interest of \$280,833 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$6.1949

(2) 20% ROE (\$726,257) times the ROE factor (0.030100) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.4822

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed: 138	Effective PBS Limitation	3,933,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.8897	43.8897	0.3902	43.4995
Direct Care	86.8707	86.8707	0.7723	86.0984
Indirect Care	38.8871	38.8871	0.3457	38.5414
Property	7.9500	8.7362	0.0707	7.8793
ROE	6.1592	5.3797	0.0548	6.1044
ROE Adjustment	-5.3797	-5.3797	-0.0478	-5.3319
Quality Assess-Medicaid Share				\$13.2272
Supplemental Rate Add-on				\$7.1400
Totals	178.3770	178.3837	1.5859	197.1583

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325287-00 - 2010/01

192.37

South Jacksonville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3648 University Blvd Jacksonville FL 32216 County: Duval [16] Region: North [1] Area: 4 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 11/1/1981 Acquired Date: 11/1/1981 Entered Medicaid 7/1/1980 Med # Active Date: 12/20/2007 Previous Med # 205630	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 117 Maximum: 42,705 Max Annualized: 42,705 Total Patient: 39,439 Medicare: 12,289 Medicaid: 14,764	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.43503% Occupancy: 92.35218% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.24296% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	591,706	1,158,122	642,544	151,774	74,765	2,618,911
1a	Audit Adjustments						
2	Cost Per Diem	40.0776	78.4423	43.5210	10.2800	5.0640	177.3849
3	Cost Per Diem Inflated	39.9441	81.0365	43.3761			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	39.9441	81.0365	43.3761	10.2800	5.0640	179.7007
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.8198		42.4739			
7	Provider Target Rate	52.5761		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	39.9441	81.0365	43.0938	10.2800	5.0640	179.4184
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	39.9441	81.0365	43.0938	10.2800	5.0640	179.4184
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325287-00 - 2010/01

192.37

South Jacksonville

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 1,521,100.00		
RS to Start Calcs: 1981/07		Type: Fixed [2]	80% Capital(1): 4,030,621	11.7303
Indexed Asset Value 5,038,276		< 60% of Base: False	20% ROE(2): 1,007,655	0.8466
FRVS Base Asset: 2,155,424		Interest Rate: 9.5000 %	Insurance Cost(3): 3,089	0.0783
Occup Adj Factor: 0.9000		Chase Rate: 13.0000 %	Taxes Cost(3): 67,920	1.7222
ROE Factor 0.032290		Amortization Rate: 9.5000 %	Home Office(3): 26,906	0.6822
		Interest Only: False	Replacement(3&4): 518,781	0.0000
		Yearly Payment: 450,848	Total FRVS PD:	15.0596

(1) 80% Capital (\$4,030,621) amortized at 9.5000% for 20 years Principal & Interest of \$450,848 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$11.7303

(2) 20% ROE (\$1,007,655) times the ROE factor (0.032290) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.8466

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 89	Effective PBS Limitation 2,536,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	39.9441	39.9441	0.3551	39.5890
Direct Care	81.0365	81.0365	0.7205	80.3160
Indirect Care	43.0938	43.0938	0.3831	42.7107
Property	10.2800	15.0596	0.0914	10.1886
ROE	5.0640	3.5600	0.0450	5.0190
ROE Adjustment	-3.5600	-3.5600	-0.0317	-3.5283
Quality Assess-Medicaid Share				\$10.9388
Supplemental Rate Add-on				\$7.1400
Totals	175.8584	179.1340	1.5634	192.3738

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325295-00 - 2010/01 197.80

Heartland of Brooksville

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
575 Lamar Ave Brooksville FL 34601 County: Hernando [27] Region: North [1] Area: 3 Control Private For profit [1] Current Class North Large [2] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/1/1988 Acquired Date: 1/1/1988 Entered Medicaid 1/1/1988 Med # Active Date: 12/20/2007 Previous Med # 211575	09/01/2008-08/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 34,171 Medicare: 5,571 Medicaid: 21,673	Superior: 0 Standard: 181 Conditional: 0 Total: 181
			Medicaid Utilization 63.42513% Occupancy: 78.01598% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 96.50857% Weighted Low Occ Adjustment Factor: 100.00000%

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,503,245	1,624,589	938,194	233,852	126,512	4,426,392
1a	Audit Adjustments						
2	Cost Per Diem	69.3603	74.9591	43.2886	10.7900	5.8373	204.2353
3	Cost Per Diem Inflated	70.1832	76.9320	43.8022			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	70.1832	76.9320	43.8022	10.7900	5.8373	207.5447
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.6719		42.4739			
7	Provider Target Rate	56.4844		43.0938			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	43.3471	94.6512	53.0566	13.6500		
9	Prior Semester: Class Ceiling Target Base	43.9479		51.9605			
10	Target Rate Class Ceiling	44.3969		52.4914			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.3471	76.9320	43.0938	10.7900	5.8373	180.0002
12/13	Medicaid Adjustment Rate		1.1619	0.6509			
14	Prospective Per Diem 11	43.3471	78.0939	43.7447	10.7900	5.8373	181.8130
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325295-00 - 2010/01

197.80

Heartland of Brooksville

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	1/1/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1988/01	Type:	Variable [3]	80% Capital(1):	4,455,400	9.7286
Indexed Asset Value	5,569,250	< 60% of Base:	False	20% ROE(2):	1,113,850	0.8655
FRVS Base Asset:	3,530,760	Interest Rate:	6.0150 %	Insurance Cost(3):	1,918	0.0561
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	87,233	2.5528
ROE Factor	0.030630	Amortization Rate:	6.0150 %	Home Office(3):	19,318	0.5653
		Interest Only:	False	Replacement(3&4):	152,368	0.0000
		Yearly Payment:	383,501	Total FRVS PD:		13.7683

(1) 80% Capital (\$4,455,400) amortized at 6.0150% for 20 years Principal & Interest of \$383,501 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7286

(2) 20% ROE (\$1,113,850) times the ROE factor (0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8655

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,530,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.3471	43.3471	0.3854	42.9617
Direct Care	78.0939	78.0939	0.6943	77.3996
Indirect Care	43.7447	43.7447	0.3889	43.3558
Property	10.7900	13.7683	0.1224	13.6459
ROE	5.8373	4.9369	0.0439	4.8930
ROE Adjustment	-4.9369	-4.9369	-0.0439	-4.8930
Quality Assess-Medicaid Share				\$13.2994
Supplemental Rate Add-on				\$7.1400
Totals	176.8761	178.9540	1.5910	197.8024

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325309-00 - 2010/01

195.91

Heartland of Boynton Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3600 Old Boynton Beach Boynton Beach FL 33436 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/3/1991 Acquired Date: 5/3/1991 Entered Medicaid 1/16/1992 Med # Active Date: 12/20/2007 Previous Med # 204200	07/01/2007-06/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 41,382 Medicare: 2,968 Medicaid: 24,667	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 59.60804% Occupancy: 94.22131% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.55514% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74103035 Semester Index: 1.77482092 Cost: 1.01940838 Target: 1.01021645 DC FY Index: 1.69450000 DC Sem Index: 1.80700000 DC Inflation: 1.06639127 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,492,252	1,805,439	842,511	268,870	169,234	4,578,306
1a	Audit Adjustments						
2	Cost Per Diem	60.4959	73.1925	34.1554	10.9000	6.8607	185.6045
3	Cost Per Diem Inflated	61.6700	78.0518	34.8183			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	61.6700	78.0518	34.8183	10.9000	6.8607	192.3008
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	54.9619		46.0087			
7	Provider Target Rate	55.7641		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	78.0518	34.8183	10.9000	6.8607	179.8196
12/13	Medicaid Adjustment Rate		0.8437	0.3764			
14	Prospective Per Diem 11	49.1888	78.8955	35.1947	10.9000	6.8607	181.0397
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325309-00 - 2010/01

195.91

Heartland of Boynton Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 1/16/1992 Year of Phase-In/ Full: RS to Start Calcs: 1991/01 Indexed Asset Value 4,852,789 FRVS Base Asset: 3,642,240 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	3,882,231	8.2959
	< 60% of Base:	True	20% ROE(2):	970,558	1.0104
	Interest Rate:	8.5000 %	Insurance Cost(3):	5,799	0.1401
	Chase Rate:	8.5000 %	Taxes Cost(3):	95,467	2.3070
	Amortization Rate:	8.5000 %	Home Office(3):	22,850	0.5522
	Interest Only:	True	Replacement(3&4):	597,457	0.0000
Yearly Payment:	327,026	Total FRVS PD:		12.3056	

(1) 80% Capital (\$3,882,231) amortized at 8.5000% for 20 years Interest of \$327,026 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2959

(2) 20% ROE (\$970,558) times the ROE factor (0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0104

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,352
Comparison Date: 7/1/1990	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,642,240

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	78.8955	78.8955	0.7014	78.1941
Indirect Care	35.1947	35.1947	0.3129	34.8818
Property	10.9000	12.3056	0.1094	12.1962
ROE	6.8607	2.5328	0.0225	2.5103
ROE Adjustment	-2.5328	-2.5328	-0.0225	-2.5103
Quality Assess-Medicaid Share				\$14.7503
Supplemental Rate Add-on				\$7.1400
Totals	178.5069	175.5846	1.5610	195.9139

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325325-00 - 2010/01

200.51

Heartland of Ft. Myers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1600 Matthew Drive Ft. Myers FL 33907 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 10/29/1990 Acquired Date: 10/29/1990 Entered Medicaid 4/25/1991 Med # Active Date: 12/20/2007 Previous Med # 203491	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,226 Medicare: 14,624 Medicaid: 16,322	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.59152% Occupancy: 94.12329% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 116.43388% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	731,829	1,423,765	619,769	230,956	107,881	3,114,200
1a	Audit Adjustments						
2	Cost Per Diem	44.8370	87.2298	37.9714	14.1500	6.6095	190.7977
3	Cost Per Diem Inflated	45.5249	89.3562	38.5540			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.5249	89.3562	38.5540	14.1500	6.6095	194.1946
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	56.8552		46.0087			
7	Provider Target Rate	57.6850		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.5249	89.3562	38.5540	13.6500	6.6095	193.6946
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.5249	89.3562	38.5540	13.6500	6.6095	193.6946
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325325-00 - 2010/01

200.51

Heartland of Ft. Mvers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/25/1991 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 4,366,228 FRVS Base Asset: 2,715,660 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem				
	Amount: 5,500,000.00		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> </table>			Total Amount	Per Diem
		Total Amount	Per Diem				
	Type: Variable [3]		80% Capital(1): 3,492,982	7.6271			
	< 60% of Base: False		20% ROE(2): 873,246	0.6668			
	Interest Rate: 6.0150 %		Insurance Cost(3): 3,484	0.0845			
	Chase Rate: 8.5000 %		Taxes Cost(3): 95,481	2.3160			
	Amortization Rate: 6.0150 %		Home Office(3): 25,756	0.6248			
Interest Only: False		Replacement(3&4): 117,994	0.0000				
Yearly Payment: 300,661		Total FRVS PD:	11.3192				

(1) 80% Capital (\$3,492,982) amortized at 6.0150% for 20 years Principal & Interest of \$300,661 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6271

(2) 20% ROE (\$873,246) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6668

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 30,174
Comparison Date: 1/1/1990	Current RS PBS: 48,357
Comparison Bed 90	Effective PBS Limitation 2,715,660

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	45.5249	45.5249	0.4047	45.1202
Direct Care	89.3562	89.3562	0.7944	88.5618
Indirect Care	38.5540	38.5540	0.3428	38.2112
Property	13.6500	11.3192	0.1006	11.2186
ROE	6.6095	4.0996	0.0364	4.0632
ROE Adjustment	-4.0996	-4.0996	-0.0364	-4.0632
Quality Assess-Medicaid Share				\$10.2534
Supplemental Rate Add-on				\$7.1400
Totals	189.5950	184.7543	1.6425	200.5052

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325333-00 - 2010/01 191.18

Heartland of Lauderhill

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2599 NW 55th Avenue Lauderhill FL 33313 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/13/1989 Acquired Date: 4/13/1989 Entered Medicaid 12/27/1989 Med # Active Date: 12/20/2007 Previous Med # 201570	08/01/2008-07/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 109 Maximum: 39,785 Max Annualized: 39,785 Total Patient: 37,194 Medicare: 4,900 Medicaid: 26,421	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 71.03565% Occupancy: 93.48750% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 115.64739% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76003783 Semester Index: 1.77482092 Cost: 1.00839930 Target: 1.01021645 DC FY Index: 1.75732702 DC Sem Index: 1.80700000 DC Inflation: 1.02826621 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,229,886	1,828,666	1,010,246	319,430	165,119	4,553,347
1a	Audit Adjustments						
2	Cost Per Diem	46.5496	69.2126	38.2365	12.0900	6.2495	172.3382
3	Cost Per Diem Inflated	46.9406	71.1690	38.5577			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.9406	71.1690	38.5577	12.0900	6.2495	175.0068
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.5744		46.0087			
7	Provider Target Rate	58.4147		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.9406	71.1690	38.5577	12.0900	6.2495	175.0068
12/13	Medicaid Adjustment Rate		1.6842	0.9125			
14	Prospective Per Diem 11	46.9406	72.8532	39.4702	12.0900	6.2495	177.6035
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325333-00 - 2010/01
191.18

Heartland of Lauderhill

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 12/27/1989 Year of Phase-In/ Full: RS to Start Calcs: 1989/01 Indexed Asset Value 4,510,595 FRVS Base Asset: 2,519,910 Occup Adj Factor: 0.9000 ROE Factor 0.031150	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	4,050,000.00		Total Amount	Per Diem
	Type:	Variable [3]	80% Capital(1):	3,608,476	8.6745
	< 60% of Base:	False	20% ROE(2):	902,119	0.7848
	Interest Rate:	6.0150 %	Insurance Cost(3):	3,370	0.0906
	Chase Rate:	8.5000 %	Taxes Cost(3):	92,365	2.4833
	Amortization Rate:	6.0150 %	Home Office(3):	17,721	0.4764
	Interest Only:	False	Replacement(3&4):	216,422	0.0000
Yearly Payment:	310,602	Total FRVS PD:		12.5096	

(1) 80% Capital (\$3,608,476) amortized at 6.0150% for 20 years Principal & Interest of \$310,602 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$8.6745

(2) 20% ROE (\$902,119) times the ROE factor (0.031150) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.7848

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,646
Comparison Date: 7/1/1988	Current RS PBS:	48,357
Comparison Bed 85	Effective PBS Limitation	2,519,910

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	46.9406	46.9406	0.4173	46.5233	
Direct Care	72.8532	72.8532	0.6477	72.2055	
Indirect Care	39.4702	39.4702	0.3509	39.1193	
Property	12.0900	12.5096	0.1112	12.3984	
ROE	6.2495	4.8559	0.0432	4.8127	
ROE Adjustment	-4.8559	-4.8559	-0.0432	-4.8127	
Quality Assess-Medicaid Share				\$13.7966	
Supplemental Rate Add-on				\$7.1400	
Totals	172.7476	171.7736	1.5271	191.1831	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325341-00 - 2010/01

208.76

Heartland of Prosperity Oaks

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
11375 Prosperity Oaks Palm Beach FL 33410 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/9/1991 Acquired Date: 9/9/1991 Entered Medicaid 7/7/1992 Med # Active Date: 12/20/2007 Previous Med # 205061	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,920 Max Annualized: 43,800 Total Patient: 38,907 Medicare: 5,373 Medicaid: 16,989	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 43.66566% Occupancy: 88.58607% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.58415% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	797,376	1,462,374	681,173	194,184	122,661	3,257,768
1a	Audit Adjustments						
2	Cost Per Diem	46.9348	86.0777	40.0949	11.4300	7.2200	191.7574
3	Cost Per Diem Inflated	46.5563	91.1470	39.7716			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.5563	91.1470	39.7716	11.4300	7.2200	196.1249
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.8291		46.0087			
7	Provider Target Rate	59.6877		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.5563	91.1470	39.7716	11.4300	7.2200	196.1249
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.5563	91.1470	39.7716	11.4300	7.2200	196.1249
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325341-00 - 2010/01

208.76

Heartland of Prosperity Oaks

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 7/7/1992 Year of Phase-In/ Full: RS to Start Calcs: 1991/07 Indexed Asset Value 4,670,238 FRVS Base Asset: 3,663,600 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem	
	Amount: 5,000,000.00 Type: Variable [3] < 60% of Base: False Interest Rate: 6.0150 % Chase Rate: 8.5000 % Amortization Rate: 6.0150 % Interest Only: False Yearly Payment: 321,595	Total Amount	Per Diem	
	80% Capital(1):	3,736,190	8.1582	
	20% ROE(2):	934,048	0.9182	
	Insurance Cost(3):	5,595	0.1438	
	Taxes Cost(3):	86,884	2.2331	
	Home Office(3):	26,349	0.6772	
	Replacement(3&4):	123,041	0.0000	
	Total FRVS PD:		12.1305	

(1) 80% Capital (\$3,736,190) amortized at 6.0150% for 20 years Principal & Interest of \$321,595 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.1582

(2) 20% ROE (\$934,048) times the ROE factor (0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9182

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,530
Comparison Date: 1/1/1991	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,663,600

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.5563	46.5563	0.4139	46.1424
Direct Care	91.1470	91.1470	0.8103	90.3367
Indirect Care	39.7716	39.7716	0.3536	39.4180
Property	11.4300	12.1305	0.1078	12.0227
ROE	7.2200	3.0964	0.0275	3.0689
ROE Adjustment	-3.0964	-3.0964	-0.0275	-3.0689
Quality Assess-Medicaid Share				\$13.6956
Supplemental Rate Add-on				\$7.1400
Totals	193.0285	189.6054	1.6856	208.7554

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325350-00 - 2010/01
204.15

Heartland of Tamarac

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5901 N.W. 79th Avenue Tamarac FL 33321 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/1/1988 Acquired Date: 7/1/1988 Entered Medicaid 7/7/1988 Med # Active Date: 12/20/2007 Previous Med # 212857	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 151 Maximum: 55,266 Max Annualized: 55,115 Total Patient: 49,563 Medicare: 10,451 Medicaid: 24,466	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.36344% Occupancy: 89.68081% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 110.93838% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	2,356,478	2,024,520	888,339	322,217	44,177	5,635,731
1a	Audit Adjustments						
2	Cost Per Diem	96.3164	82.7483	36.3091	13.1700	1.8056	230.3494
3	Cost Per Diem Inflated	95.5397	87.6216	36.0163			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	95.5397	87.6216	36.0163	13.1700	1.8056	234.1532
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.1230		46.0087			
7	Provider Target Rate	61.0005		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	87.6216	36.0163	13.1700	1.8056	187.8023
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	87.6216	36.0163	13.1700	1.8056	187.8023
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325350-00 - 2010/01

204.15

Heartland of Tamarac

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	7/7/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	1,952,000.00		Total Amount	Per Diem
RS to Start Calcs:	1988/07	Type:	Variable [3]	80% Capital(1):	5,076,666	8.8911
Indexed Asset Value	6,345,832	< 60% of Base:	False	20% ROE(2):	1,269,166	0.9915
FRVS Base Asset:	2,971,723	Interest Rate:	6.1300 %	Insurance Cost(3):	8,563	0.1728
Occup Adj Factor:	0.9000	Chase Rate:	7.7500 %	Taxes Cost(3):	128,942	2.6016
ROE Factor	0.038750	Amortization Rate:	6.1300 %	Home Office(3):	31,937	0.6444
		Interest Only:	False	Replacement(3&4):	288,583	0.0000
		Yearly Payment:	441,031	Total FRVS PD:		13.3014

(1) 80% Capital (\$5,076,666) amortized at 6.1300% for 20 years Principal & Interest of \$441,031 divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$8.8911

(2) 20% ROE (\$1,269,166) times the ROE factor (0.038750) divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$0.9915

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 101	Effective PBS Limitation	2,971,723

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	87.6216	87.6216	0.7790	86.8426
Indirect Care	36.0163	36.0163	0.3202	35.6961
Property	13.1700	13.3014	0.1183	13.1831
ROE	1.8056	0.0000		
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$12.5394
Supplemental Rate Add-on				\$7.1400
Totals	187.8023	186.1281	1.6548	204.1527

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325368-00 - 2010/01

209.12

MCHS- Boca Raton

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
375 N W 51st Street Boca Raton FL 33431 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1984 Acquired Date: 9/1/1984 Entered Medicaid 9/1/1984 Med # Active Date: 12/20/2007 Previous Med # 309770	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 59,060 Medicare: 7,327 Medicaid: 36,636	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 62.03183% Occupancy: 89.89345% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.20143% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,921,765	2,903,877	1,446,778	607,425	264,272	7,144,117
1a	Audit Adjustments						
2	Cost Per Diem	52.4556	79.2629	39.4906	16.5800	7.2135	195.0026
3	Cost Per Diem Inflated	52.2809	81.8842	39.3591			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.2809	81.8842	39.3591	16.5800	7.2135	197.3177
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	60.5378		46.0087			
7	Provider Target Rate	61.4213		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	81.8842	39.3591	13.6500	7.2135	191.2956
12/13	Medicaid Adjustment Rate		1.1084	0.5328			
14	Prospective Per Diem 11	49.1888	82.9926	39.8919	13.6500	7.2135	192.9368
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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209.12

MCHS- Boca Raton

FRVS

FRVS Status as of this Semester: **Not on FRV [1]**

Began FRVS: Year of Phase-In/ Full: RS to Start Calcs: 1984/07 Indexed Asset Value 7,278,415 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem	
	Amount:	3,600,000.00		
	Type:	Variable [3]		
	< 60% of Base:	False	80% Capital(1):	5,822,732
	Interest Rate:	7.2000 %	20% ROE(2):	1,455,683
	Chase Rate:	8.0000 %	Insurance Cost(3):	6,264
	Amortization Rate:	7.2000 %	Taxes Cost(3):	134,397
	Interest Only:	False	Home Office(3):	32,216
Yearly Payment:	550,143	Replacement(3&4):	205,728	
		Total FRVS PD:	13.0261	

(1) 80% Capital (\$5,822,732) amortized at 7.2000% for 20 years Principal & Interest of \$550,143 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.3040

(2) 20% ROE (\$1,455,683) times the ROE factor (0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7949

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	82.9926	82.9926	0.7378	82.2548
Indirect Care	39.8919	39.8919	0.3547	39.5372
Property	13.6500	13.0261	0.1214	13.5286
ROE	7.2135	3.1922	0.0641	7.1494
ROE Adjustment	-3.1922	-3.1922	-0.0284	-3.1638
Quality Assess-Medicaid Share				\$13.9187
Supplemental Rate Add-on				\$7.1400
Totals	189.7446	185.0994	1.6869	209.1164

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 325376-00 - 2010/01

201.51

MCHS- Boynton Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3001 S Congress Ave Boynton Beach FL 33426 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 3/1/1985 Acquired Date: 3/1/1985 Entered Medicaid 3/1/1985 Med # Active Date: 12/20/2007 Previous Med # 310182	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 59,448 Medicare: 9,847 Medicaid: 29,642	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 49.86206% Occupancy: 90.48402% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.93198% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,297,983	2,377,706	1,141,110	587,208	222,624	5,626,631
1a	Audit Adjustments						
2	Cost Per Diem	43.7886	80.2141	38.4964	19.8100	7.5104	189.8195
3	Cost Per Diem Inflated	43.6428	82.8669	38.3682			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	43.6428	82.8669	38.3682	19.8100	7.5104	192.1983
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.2244		46.0087			
7	Provider Target Rate	59.0742		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	43.6428	82.8669	38.3682	13.6500	7.5104	186.0383
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	43.6428	82.8669	38.3682	13.6500	7.5104	186.0383
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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201.51

MCHS- Boynton Beach

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS:	Mortgage Information		Calculation of FRVS Per Diem	
			Total Amount	Per Diem
Year of Phase-In/ Full:		Amount: 4,116,079.00		
RS to Start Calcs: 1985/01		Type: Variable [3]	80% Capital(1): 6,185,907	9.6728
Indexed Asset Value 7,732,384		< 60% of Base: False	20% ROE(2): 1,546,477	0.8445
FRVS Base Asset: 3,420,000		Interest Rate: 6.9200 %	Insurance Cost(3): 4,925	0.0828
Occup Adj Factor: 0.9000		Chase Rate: 13.0000 %	Taxes Cost(3): 148,888	2.5045
ROE Factor 0.032290		Amortization Rate: 6.9200 %	Home Office(3): 33,741	0.5676
		Interest Only: False	Replacement(3&4): 2,168,305	0.0000
		Yearly Payment: 571,952	Total FRVS PD:	13.6722

(1) 80% Capital (\$6,185,907) amortized at 6.9200% for 20 years Principal & Interest of \$571,952 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.6728

(2) 20% ROE (\$1,546,477) times the ROE factor (0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8445

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	43.6428	43.6428	0.3880	43.2548
Direct Care	82.8669	82.8669	0.7367	82.1302
Indirect Care	38.3682	38.3682	0.3411	38.0271
Property	13.6500	13.6722	0.1214	13.5286
ROE	7.5104	3.3029	0.0668	7.4436
ROE Adjustment	-3.3029	-3.3029	-0.0294	-3.2735
Quality Assess-Medicaid Share				\$13.2580
Supplemental Rate Add-on				\$7.1400
Totals	182.7354	178.5501	1.6246	201.5088

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 325384-00 - 2010/01

204.77

MCHS - Ft. Myers

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
13881 Eagle Ridge Drive Ft. Myers Fl 33912 County: Lee [36] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/16/1999 Acquired Date: 12/16/1999 Entered Medicaid 5/1/2000 Med # Active Date: 12/20/2007 Previous Med # 310174	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 41,753 Medicare: 14,684 Medicaid: 14,184	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.97121% Occupancy: 95.32648% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.92228% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation
			FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	657,350	1,149,415	659,481	162,974	127,849	2,757,069
1a	Audit Adjustments						
2	Cost Per Diem	46.3445	81.0360	46.4947	11.4900	9.0136	194.3788
3	Cost Per Diem Inflated	46.1902	83.7160	46.3399			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	46.1902	83.7160	46.3399	11.4900	9.0136	196.7497
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	58.6412		46.0087			
7	Provider Target Rate	59.4971		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.1902	83.7160	46.3399	11.4900	9.0136	196.7497
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.1902	83.7160	46.3399	11.4900	9.0136	196.7497
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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204.77

MCHS - Ft. Mvers

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	5/1/2000	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	0.00		Total Amount	Per Diem
RS to Start Calcs:	1999/07	Type:	None [1]	80% Capital(1):	4,099,989	9.2817
Indexed Asset Value	5,124,986	< 60% of Base:	True	20% ROE(2):	1,024,997	0.8396
FRVS Base Asset:	0	Interest Rate:	9.0000 %	Insurance Cost(3):	6,414	0.1536
Occup Adj Factor:	0.9000	Chase Rate:	9.0000 %	Taxes Cost(3):	76,302	1.8275
ROE Factor	0.032290	Amortization Rate:	9.0000 %	Home Office(3):	27,441	0.6572
		Interest Only:	True	Replacement(3&4):	47,621	0.0000
		Yearly Payment:	365,883	Total FRVS PD:		12.7596

(1) 80% Capital (\$4,099,989) amortized at 9.0000% for 20 years Interest of \$365,883 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2817

(2) 20% ROE (\$1,024,997) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8396

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,846
Comparison Date: 1/1/1999	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,661,520

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.1902	46.1902	0.4107	45.7795
Direct Care	83.7160	83.7160	0.7443	82.9717
Indirect Care	46.3399	46.3399	0.4120	45.9279
Property	11.4900	12.7596	0.1134	12.6462
ROE	9.0136	6.8197	0.0606	6.7591
ROE Adjustment	-6.8197	-6.8197	-0.0606	-6.7591
Quality Assess-Medicaid Share				\$10.3017
Supplemental Rate Add-on				\$7.1400
Totals	189.9300	189.0057	1.6804	204.7670

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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 Rate Semester 01/01/2010 through 06/30/2010

0 325422-00 - 2010/01

214.72

MCHS-Lely Palms

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1000 Lely Palms Drive Naples FL 34113 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 5/26/1984 Acquired Date: 5/26/1984 Entered Medicaid 5/26/1984 Med # Active Date: 12/20/2007 Previous Med # 319368	10/01/2007-09/30/2008 Days In CR 366 First Used: 2009/07 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 117 Maximum: 42,822 Max Annualized: 42,705 Total Patient: 39,499 Medicare: 15,521 Medicaid: 16,814	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 42.56817% Occupancy: 92.23997% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 114.10415% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78925015 Semester Index: 1.77482092 Cost: 0.99193560 Target: 1.01021645 DC FY Index: 1.70650000 DC Sem Index: 1.80700000 DC Inflation: 1.05889247 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,131,275	1,413,272	766,911	230,688	44,136	3,586,282
1a	Audit Adjustments						
2	Cost Per Diem	67.2817	84.0533	45.6115	13.7200	2.6250	213.2914
3	Cost Per Diem Inflated	66.7391	89.0034	45.2437			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	66.7391	89.0034	45.2437	13.7200	2.6250	217.3312
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	66.8729		46.0087			
7	Provider Target Rate	67.8489		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	89.0034	45.2437	13.6500	2.6250	199.7109
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	89.0034	45.2437	13.6500	2.6250	199.7109
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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0 325422-00 - 2010/01

214.72

MCHS-Lelv Palms

FRVS

FRVS Status as of this Semester:

On Payback FRV [3]

Began FRVS: Year of Phase-In/ Full: RS to Start Calcs: 1984/01 Indexed Asset Value 5,270,339 FRVS Base Asset: 2,764,500 Occup Adj Factor: 0.9000 ROE Factor 0.038750	Mortgage Information		Calculation of FRVS Per Diem																									
	Amount: 0.00 Type: None [1] < 60% of Base: True Interest Rate: 8.7500 % Chase Rate: 8.7500 % Amortization Rate: 8.7500 % Interest Only: True Yearly Payment: 365,710		<table border="1"> <tr> <td></td> <td align="center">Total Amount</td> <td align="center">Per Diem</td> </tr> <tr> <td>80% Capital(1):</td> <td align="right">4,216,271</td> <td align="right">9.5151</td> </tr> <tr> <td>20% ROE(2):</td> <td align="right">1,054,068</td> <td align="right">1.0627</td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right">6,720</td> <td align="right">0.1701</td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right">50,590</td> <td align="right">1.2808</td> </tr> <tr> <td>Home Office(3):</td> <td align="right">32,088</td> <td align="right">0.8124</td> </tr> <tr> <td>Replacement(3&4):</td> <td align="right">199,805</td> <td align="right">0.0000</td> </tr> <tr> <td>Total FRVS PD:</td> <td></td> <td align="right">12.8411</td> </tr> </table>		Total Amount	Per Diem	80% Capital(1):	4,216,271	9.5151	20% ROE(2):	1,054,068	1.0627	Insurance Cost(3):	6,720	0.1701	Taxes Cost(3):	50,590	1.2808	Home Office(3):	32,088	0.8124	Replacement(3&4):	199,805	0.0000	Total FRVS PD:		12.8411	
	Total Amount	Per Diem																										
80% Capital(1):	4,216,271	9.5151																										
20% ROE(2):	1,054,068	1.0627																										
Insurance Cost(3):	6,720	0.1701																										
Taxes Cost(3):	50,590	1.2808																										
Home Office(3):	32,088	0.8124																										
Replacement(3&4):	199,805	0.0000																										
Total FRVS PD:		12.8411																										

(1) 80% Capital (\$4,216,271) amortized at 8.7500% for 20 years Interest of \$365,710 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$9.5151

(2) 20% ROE (\$1,054,068) times the ROE factor (0.038750) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$1.0627

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 97	Effective PBS Limitation	2,764,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	89.0034	89.0034	0.7913	88.2121
Indirect Care	45.2437	45.2437	0.4022	44.8415
Property	13.6500	12.8411	0.1214	13.5286
ROE	2.6250	0.0000	0.0233	2.6017
ROE Adjustment	0.0000	0.0000		
Quality Assess-Medicaid Share				\$9.6461
Supplemental Rate Add-on				\$7.1400
Totals	199.7109	196.2770	1.7755	214.7215

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
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0 325449-00 - 2010/01

200.40

MCHS - Naples

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3601 Lakewood Blvd Naples FL 34112 County: Collier [11] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 4/1/1983 Acquired Date: 4/1/1983 Entered Medicaid 4/1/1983 Med # Active Date: 12/20/2007 Previous Med # 309958	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 37,255 Medicare: 11,923 Medicaid: 20,904	Superior: 0 Standard: 140 Conditional: 41 Total: 181
	Medicaid Utilization 56.11059% Occupancy: 85.05708% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.21866% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	839,232	1,740,329	938,715	232,871	103,854	3,855,001
1a	Audit Adjustments						
2	Cost Per Diem	40.1470	83.2534	44.9060	11.1400	4.9681	184.4146
3	Cost Per Diem Inflated	40.0133	86.0067	44.7564			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	40.0133	86.0067	44.7564	11.1400	4.9681	186.8845
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.1968		46.0087			
7	Provider Target Rate	60.0608		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	40.0133	86.0067	44.7564	11.1400	4.9681	186.8845
12/13	Medicaid Adjustment Rate		0.4573	0.2380			
14	Prospective Per Diem 11	40.0133	86.4640	44.9944	11.1400	4.9681	187.5798
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325449-00 - 2010/01
200.40

MCHS - Naples

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1983/01	Amount: 3,000,000.00	80% Capital(1): 4,632,014	8.9588
Indexed Asset Value 5,790,017	Type: Variable [3]	20% ROE(2): 1,158,003	0.9486
FRVS Base Asset: 3,420,000	< 60% of Base: False	Insurance Cost(3): 3,038	0.0815
Occup Adj Factor: 0.9000	Interest Rate: 4.5500 %	Taxes Cost(3): 38,272	1.0273
ROE Factor 0.032290	Chase Rate: 8.0000 %	Home Office(3): 24,162	0.6486
	Amortization Rate: 4.5500 %	Replacement(3&4): 124,973	0.0000
	Interest Only: False	Total FRVS PD:	11.6648
	Yearly Payment: 353,155		

(1) 80% Capital (\$4,632,014) amortized at 4.5500% for 20 years Principal & Interest of \$353,155 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9588

(2) 20% ROE (\$1,158,003) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9486

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS
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Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	40.0133	40.0133	0.3557	39.6576
Direct Care	86.4640	86.4640	0.7687	85.6953
Indirect Care	44.9944	44.9944	0.4000	44.5944
Property	11.1400	11.6648	0.0990	11.0410
ROE	4.9681	3.4856	0.0442	4.9239
ROE Adjustment	-3.4856	-3.4856	-0.0310	-3.4546
Quality Assess-Medicaid Share				\$10.8046
Supplemental Rate Add-on				\$7.1400
Totals	184.0942	183.1365	1.6366	200.4022

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 325457-00 - 2010/01

208.19

MCHS- Plantation

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
6931 W Sunrise Blvd Plantation FL 33313 County: Broward [6] Region: South [2] Area: 10 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 9/1/1985 Acquired Date: 9/1/1985 Entered Medicaid 9/1/1985 Med # Active Date: 12/20/2007 Previous Med # 309940	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,261 Medicare: 8,674 Medicaid: 19,463	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 46.05428% Occupancy: 96.48630% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.35701% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,133,223	1,541,135	819,837	264,502	136,329	3,895,026
1a	Audit Adjustments						
2	Cost Per Diem	58.2245	79.1828	42.1228	13.5900	7.0045	200.1246
3	Cost Per Diem Inflated	58.0306	81.8015	41.9825			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	58.0306	81.8015	41.9825	13.5900	7.0045	202.4091
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	69.2597		46.0087			
7	Provider Target Rate	70.2705		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	81.8015	41.9825	13.5900	7.0045	193.5673
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	81.8015	41.9825	13.5900	7.0045	193.5673
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



0 325457-00 - 2010/01
208.19

Florida Agency For Health Care Administration
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MCHS- Plantation

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

Began FRVS: Year of Phase-In/ Full:	Mortgage Information	Calculation of FRVS Per Diem	
		Total Amount	Per Diem
RS to Start Calcs: 1985/07	Amount: 4,000,000.00	80% Capital(1): 3,720,391	9.6145
Indexed Asset Value 4,650,489	Type: Variable [3]	20% ROE(2): 930,098	0.7619
FRVS Base Asset: 3,420,000	< 60% of Base: False	Insurance Cost(3): 4,307	0.1019
Occup Adj Factor: 0.9000	Interest Rate: 8.2000 %	Taxes Cost(3): 75,035	1.7755
ROE Factor 0.032290	Chase Rate: 13.0000 %	Home Office(3): 25,379	0.6005
	Amortization Rate: 8.2000 %	Replacement(3&4): 100,587	0.0000
	Interest Only: False	Total FRVS PD:	12.8543
	Yearly Payment: 379,002		

(1) 80% Capital (\$3,720,391) amortized at 8.2000% for 20 years Principal & Interest of \$379,002 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6145

(2) 20% ROE (\$930,098) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7619

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard: 28,500
Comparison Date: 10/1/1985	Current RS PBS: 48,357
Comparison Bed 120	Effective PBS Limitation 3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	81.8015	81.8015	0.7273	81.0742
Indirect Care	41.9825	41.9825	0.3732	41.6093
Property	13.5900	12.8543	0.1208	13.4692
ROE	7.0045	3.4530	0.0623	6.9422
ROE Adjustment	-3.4530	-3.4530	-0.0307	-3.4223
Quality Assess-Medicaid Share				\$12.6286
Supplemental Rate Add-on				\$7.1400
Totals	190.1143	185.8271	1.6902	208.1927

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325465-00 - 2010/01

203.56

MCHS - Sarasota

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
5511 Swift Road Sarasota FL 34231 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 12/1/1983 Acquired Date: 12/1/1983 Entered Medicaid 9/1/1985 Med # Active Date: 12/20/2007 Previous Med # 310832	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 178 Maximum: 64,970 Max Annualized: 64,970 Total Patient: 61,548 Medicare: 11,902 Medicaid: 29,041	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 47.18431% Occupancy: 94.73295% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 117.18806% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,378,232	2,462,291	1,052,874	302,607	199,594	5,395,598
1a	Audit Adjustments						
2	Cost Per Diem	47.4581	84.7867	36.2547	10.4200	6.8728	185.7923
3	Cost Per Diem Inflated	47.3000	87.5907	36.1340			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	47.3000	87.5907	36.1340	10.4200	6.8728	188.3175
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	52.2102		46.0087			
7	Provider Target Rate	52.9722		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	47.3000	87.5907	36.1340	10.4200	6.8728	188.3175
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	47.3000	87.5907	36.1340	10.4200	6.8728	188.3175
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325465-00 - 2010/01

203.56

MCHS - Sarasota

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 12/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1983/07 Indexed Asset Value 6,836,004 FRVS Base Asset: 3,420,000 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	3,390,000.00		Total Amount	Per Diem
	Type:	Fixed [2]	80% Capital(1):	5,468,803	11.9688
	< 60% of Base:	False	20% ROE(2):	1,367,201	0.7550
	Interest Rate:	11.5000 %	Insurance Cost(3):	3,688	0.0599
	Chase Rate:	13.0000 %	Taxes Cost(3):	54,932	0.8925
	Amortization Rate:	11.5000 %	Home Office(3):	33,674	0.5471
	Interest Only:	False	Replacement(3&4):	725,124	0.0000
Yearly Payment:	699,851	Total FRVS PD:		14.2233	

(1) 80% Capital (\$5,468,803) amortized at 11.5000% for 20 years Principal & Interest of \$699,851 divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$11.9688

(2) 20% ROE (\$1,367,201) times the ROE factor (0.032290) divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$0.7550

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,420,000

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	47.3000	47.3000	0.4205	46.8795
Direct Care	87.5907	87.5907	0.7787	86.8120
Indirect Care	36.1340	36.1340	0.3212	35.8128
Property	10.4200	14.2233	0.1265	14.0968
ROE	6.8728	5.4966	0.0489	5.4477
ROE Adjustment	-5.4966	-5.4966	-0.0489	-5.4477
Quality Assess-Medicaid Share				\$12.8172
Supplemental Rate Add-on				\$7.1400
Totals	182.8209	185.2480	1.6469	203.5583

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325473-00 - 2010/01

195.11

MCHS Venice

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1450 E. Venice Venice FL 34292 County: Sarasota [58] Region: South [2] Area: 8 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/5/1997 Acquired Date: 6/5/1997 Entered Medicaid 6/5/1997 Med # Active Date: 12/20/2007 Previous Med # 309788	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 129 Maximum: 47,085 Max Annualized: 47,085 Total Patient: 40,243 Medicare: 13,268 Medicaid: 15,253	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 37.90224% Occupancy: 85.46883% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 105.72802% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	493,436	1,355,713	649,275	219,186	108,651	2,826,261
1a	Audit Adjustments						
2	Cost Per Diem	32.3501	88.8817	42.5670	14.3700	7.1233	185.2921
3	Cost Per Diem Inflated	32.2424	91.8211	42.4252			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	32.2424	91.8211	42.4252	14.3700	7.1233	187.9820
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.9658		46.0087			
7	Provider Target Rate	56.7826		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	32.2424	91.8211	42.4252	13.6500	7.1233	187.2620
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	32.2424	91.8211	42.4252	13.6500	7.1233	187.2620
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325473-00 - 2010/01
195.11

MCHS Venice

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/5/1997 Year of Phase-In/ Full: RS to Start Calcs: 1997/01 Indexed Asset Value 5,337,139 FRVS Base Asset: 4,711,854 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,269,711	8.4874
	< 60% of Base:	True	20% ROE(2):	1,067,428	0.8134
	Interest Rate:	8.5000 %	Insurance Cost(3):	5,848	0.1453
	Chase Rate:	8.5000 %	Taxes Cost(3):	93,629	2.3266
	Amortization Rate:	8.5000 %	Home Office(3):	25,894	0.6434
	Interest Only:	True	Replacement(3&4):	93,856	0.0000
Yearly Payment:	359,666	Total FRVS PD:	12.4161		

- (1) 80% Capital (\$4,269,711) amortized at 8.5000% for 20 years Interest of \$359,666 divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$8.4874
- (2) 20% ROE (\$1,067,428) times the ROE factor (0.032290) divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$0.8134
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	36,526
Comparison Date: 7/1/1996	Current RS PBS:	48,357
Comparison Bed 129	Effective PBS Limitation	4,711,854

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	32.2424	32.2424	0.2867	31.9557	
Direct Care	91.8211	91.8211	0.8163	91.0048	
Indirect Care	42.4252	42.4252	0.3772	42.0480	
Property	13.6500	12.4161	0.1104	12.3057	
ROE	7.1233	6.0408	0.0537	5.9871	
ROE Adjustment	-6.0408	-6.0408	-0.0537	-5.9871	
Quality Assess-Medicaid Share				\$10.6511	
Supplemental Rate Add-on				\$7.1400	
Totals	181.2212	178.9048	1.5906	195.1053	

*Medicaid Trend Adjustment :



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 325481-00 - 2010/01 207.21

MCHS West Palm Beach

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2300 Village Blvd West Palm Beach FL 33409 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 6/1/1996 Acquired Date: 6/1/1996 Entered Medicaid 6/1/1996 Med # Active Date: 12/20/2007 Previous Med # 309931	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 38,618 Medicare: 10,725 Medicaid: 16,207	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 41.96748% Occupancy: 88.16895% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 109.06816% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	791,350	1,320,504	703,324	257,205	131,683	3,204,066
1a	Audit Adjustments						
2	Cost Per Diem	48.8277	81.4774	43.3963	15.8700	8.1251	197.6965
3	Cost Per Diem Inflated	49.5768	83.4635	44.0621			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	49.5768	83.4635	44.0621	15.8700	8.1251	201.0975
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	61.4011		48.0072			
7	Provider Target Rate	62.2972		48.7079			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	49.1888	83.4635	44.0621	13.6500	8.1251	198.4895
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	49.1888	83.4635	44.0621	13.6500	8.1251	198.4895
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325481-00 - 2010/01

207.21

MCHS West Palm Beach

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 6/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/01 Indexed Asset Value 5,033,620 FRVS Base Asset: 4,252,320 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,026,896	8.3496
	< 60% of Base:	True	20% ROE(2):	1,006,724	0.7687
	Interest Rate:	8.2500 %	Insurance Cost(3):	4,703	0.1218
	Chase Rate:	8.2500 %	Taxes Cost(3):	143,348	3.7119
	Amortization Rate:	8.2500 %	Home Office(3):	24,011	0.6218
	Interest Only:	True	Replacement(3&4):	388,853	0.0000
Yearly Payment:	329,142	Total FRVS PD:	13.5738		

- (1) 80% Capital (\$4,026,896) amortized at 8.2500% for 20 years Interest of \$329,142 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3496
- (2) 20% ROE (\$1,006,724) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7687
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	35,436
Comparison Date: 7/1/1995	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,252,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	49.1888	49.1888	0.4373	48.7515
Direct Care	83.4635	83.4635	0.7420	82.7215
Indirect Care	44.0621	44.0621	0.3917	43.6704
Property	13.6500	13.5738	0.1207	13.4531
ROE	8.1251	6.1813	0.0550	6.1263
ROE Adjustment	-6.1813	-6.1813	-0.0550	-6.1263
Quality Assess-Medicaid Share				\$11.4770
Supplemental Rate Add-on				\$7.1400
Totals	192.3082	190.2882	1.6917	207.2135

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325490-00 - 2010/01

222.01

Kensington Manor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3250 12th Street Sarasota FL 34237 County: Sarasota[58] Region: South[2] Area: 8 Control Private For profit [1] Current Class South Small [3] Class at 1/94: South Small [3] Operating Ex > 18 months [1] Open Date: 10/1/1969 Acquired Date: 10/1/1969 Entered Medicaid 5/1/1970 Med # Active Date: 12/20/2007 Previous Med # 309923	09/01/2007-08/31/2008 Days In CR 366 First Used: 2009/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 87 Maximum: 31,842 Max Annualized: 31,755 Total Patient: 29,051 Medicare: 5,936 Medicaid: 15,528	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 53.45083% Occupancy: 91.23484% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.86077% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.77303029 Semester Index: 1.77482092 Cost: 1.00100993 Target: 1.01021645 DC FY Index: 1.70249059 DC Sem Index: 1.80700000 DC Inflation: 1.06138619 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,387,261	1,294,321	740,312	225,932	82,063	3,729,889
1a	Audit Adjustments						
2	Cost Per Diem	89.3393	83.3540	47.6759	14.5500	5.2848	240.2040
3	Cost Per Diem Inflated	89.4295	88.4708	47.7240			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	89.4295	88.4708	47.7240	14.5500	5.2848	245.4591
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	59.9047		54.8686			
7	Provider Target Rate	60.7790		55.6694			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	56.1801	102.2014	72.3134	13.6500		
9	Prior Semester: Class Ceiling Target Base	59.0537		66.7640			
10	Target Rate Class Ceiling	59.6570		67.4461			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	56.1801	88.4708	47.7240	13.6500	5.2848	211.3097
12/13	Medicaid Adjustment Rate		0.3435	0.1853			
14	Prospective Per Diem 11	56.1801	88.8143	47.9093	13.6500	5.2848	211.8385
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325490-00 - 2010/01

222.01

Kensington Manor

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 10/1/1985 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 2,217,696 FRVS Base Asset: 1,731,265 Occup Adj Factor: 0.9000 ROE Factor 0.039380	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	825,000.00			
	Type:	Fixed [2]	80% Capital(1):	1,774,157	7.7180
	< 60% of Base:	True	20% ROE(2):	443,539	0.6112
	Interest Rate:	8.5000 %	Insurance Cost(3):	4,948	0.1703
	Chase Rate:	12.5000 %	Taxes Cost(3):	55,111	1.8970
	Amortization Rate:	12.5000 %	Home Office(3):	21,511	0.7405
	Interest Only:	True	Replacement(3&4):	123,511	0.0000
Yearly Payment:	220,576	Total FRVS PD:	11.1370		

(1) 80% Capital (\$1,774,157) amortized at 12.5000% for 20 years Interest of \$220,576 divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$7.7180

(2) 20% ROE (\$443,539) times the ROE factor (0.039380) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$0.6112

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	28,500
Comparison Date: 10/1/1985	Current RS PBS:	48,357
Comparison Bed 147	Effective PBS Limitation	4,189,500

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	56.1801	56.1801	0.4995	55.6806
Direct Care	88.8143	88.8143	0.7896	88.0247
Indirect Care	47.9093	47.9093	0.4259	47.4834
Property	13.6500	11.1370	0.0990	11.0380
ROE	5.2848	4.1517	0.0369	4.1148
ROE Adjustment	-4.1517	-4.1517	-0.0369	-4.1148
Quality Assess-Medicaid Share				\$12.6432
Supplemental Rate Add-on				\$7.1400
Totals	207.6868	204.0407	1.8140	222.0099

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
 Office of Medicaid Cost Reimbursement Planning and Analysis
 Computation of Nursing Home Medicaid Reimbursement Rate
 Rate Semester 01/01/2010 through 06/30/2010

0 325520-00 - 2010/01
189.57

MCHS- Delray

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
16200 Jog Road Delray Beach FL 33446 County: Palm Beach [50] Region: South [2] Area: 9 Control Private For profit [1] Current Class South Large [4] Class at 1/94: South Large [4] Operating Ex > 18 months [1] Open Date: 2/17/1999 Acquired Date: 2/17/1999 Entered Medicaid 2/17/1999 Med # Active Date: 12/20/2007 Previous Med # 309761	05/01/2008-04/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 42,162 Medicare: 17,943 Medicaid: 16,792	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 39.82733% Occupancy: 96.26027% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 119.07742% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.79553874 Semester Index: 1.77482092 Cost: 0.98846150 Target: 1.01021645 DC FY Index: 1.74431997 DC Sem Index: 1.80700000 DC Inflation: 1.03593379 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	770,276	1,228,412	703,926	216,953	60,911	2,980,478
1a	Audit Adjustments						
2	Cost Per Diem	45.8716	73.1546	41.9203	12.9200	3.6274	177.4939
3	Cost Per Diem Inflated	45.3423	75.7833	41.4366			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	45.3423	75.7833	41.4366	12.9200	3.6274	179.1096
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.3508		46.0087			
7	Provider Target Rate	56.1586		46.6802			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.1888	97.1828	57.3761	13.6500		
9	Prior Semester: Class Ceiling Target Base	48.8933		55.1627			
10	Target Rate Class Ceiling	49.3928		55.7263			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	45.3423	75.7833	41.4366	12.9200	3.6274	179.1096
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	45.3423	75.7833	41.4366	12.9200	3.6274	179.1096
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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0 325520-00 - 2010/01
189.57

MCHS- Delrav

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 2/17/1999 Year of Phase-In/ Full: RS to Start Calcs: 1999/01 Indexed Asset Value 5,136,481 FRVS Base Asset: 4,594,920 Occup Adj Factor: 0.9000 ROE Factor 0.033020	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	4,109,185	7.9992
	< 60% of Base:	True	20% ROE(2):	1,027,296	0.8605
	Interest Rate:	7.7500 %	Insurance Cost(3):	4,576	0.1085
	Chase Rate:	7.7500 %	Taxes Cost(3):	113,230	2.6856
	Amortization Rate:	7.7500 %	Home Office(3):	27,069	0.6420
	Interest Only:	True	Replacement(3&4):	103,560	0.0000
Yearly Payment:	315,328	Total FRVS PD:	12.2958		

- (1) 80% Capital (\$4,109,185) amortized at 7.7500% for 20 years Interest of \$315,328 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9992
- (2) 20% ROE (\$1,027,296) times the ROE factor (0.033020) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8605
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	38,291
Comparison Date: 7/1/1998	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	4,594,920

Comparison of Reimbursement under Cost vs. FRVS					
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Components	Cost	FRVS	MTA*	Final Component	
Operating Patient Care	45.3423	45.3423	0.4031	44.9392	
Direct Care	75.7833	75.7833	0.6738	75.1095	
Indirect Care	41.4366	41.4366	0.3684	41.0682	
Property	12.9200	12.2958	0.1093	12.1865	
ROE	3.6274	0.5859	0.0052	0.5807	
ROE Adjustment	-0.5859	-0.5859	-0.0052	-0.5807	
Quality Assess-Medicaid Share				\$9.1276	
Supplemental Rate Add-on				\$7.1400	
Totals	178.5237	174.8580	1.5546	189.5710	

*Medicaid Trend Adjustment :



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210.99

MCHS - Carrollwood

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
3030 W. Bearss Avenue Tampa FL 33618 County: Hillsborough [29] Region: Central [3] Area: 6 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 5/18/1990 Acquired Date: 5/18/1990 Entered Medicaid 7/20/1990 Med # Active Date: 12/20/2007 Previous Med # 319350	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,245 Medicare: 16,325 Medicaid: 13,547	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 33.66132% Occupancy: 91.88356% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.66327% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,689,924	1,191,261	618,188	227,319	113,543	3,840,235
1a	Audit Adjustments						
2	Cost Per Diem	124.7453	87.9354	45.6328	16.7800	8.3814	283.4749
3	Cost Per Diem Inflated	124.3298	90.8435	45.4808			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	124.3298	90.8435	45.4808	16.7800	8.3814	285.8155
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	55.7491		50.3134			
7	Provider Target Rate	56.5628		51.0477			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	90.8435	45.4808	13.6500	8.3814	204.6236
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	90.8435	45.4808	13.6500	8.3814	204.6236
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



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210.99

MCHS - Carrollwood

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 7/20/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/01 Indexed Asset Value 5,003,858 FRVS Base Asset: 3,602,760 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	4,003,086	10.0793
	< 60% of Base:	True	20% ROE(2):	1,000,772	0.8198
	Interest Rate:	10.0000 %	Insurance Cost(3):	3,945	0.0980
	Chase Rate:	10.0000 %	Taxes Cost(3):	74,659	1.8551
	Amortization Rate:	10.0000 %	Home Office(3):	28,267	0.7024
	Interest Only:	True	Replacement(3&4):	119,299	0.0000
Yearly Payment:	397,327	Total FRVS PD:	13.5546		

(1) 80% Capital (\$4,003,086) amortized at 10.0000% for 20 years Interest of \$397,327 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0793

(2) 20% ROE (\$1,000,772) times the ROE factor (0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8198

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,023
Comparison Date: 7/1/1989	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,602,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	90.8435	90.8435	0.8076	90.0359
Indirect Care	45.4808	45.4808	0.4043	45.0765
Property	13.6500	13.5546	0.1205	13.4341
ROE	8.3814	6.7723	0.0602	6.7121
ROE Adjustment	-6.7723	-6.7723	-0.0602	-6.7121
Quality Assess-Medicaid Share				\$9.4444
Supplemental Rate Add-on				\$7.1400
Totals	197.8513	196.1468	1.7437	210.9875

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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 Rate Semester 01/01/2010 through 06/30/2010

0 325686-00 - 2010/01

199.83

MCHS - Dunedin

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
870 Patricia Ave Dunedin FL 34698 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 4/18/1983 Acquired Date: 5/1/1996 Entered Medicaid 5/1/1996 Med # Active Date: 12/20/2007 Previous Med # 310191	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 39,338 Medicare: 11,837 Medicaid: 17,229	Superior: 181 Standard: 0 Conditional: 0 Total: 181
	Medicaid Utilization 43.79735% Occupancy: 89.81279% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 111.10164% Weighted Low Occ Adjustment Factor: 100.00000%		Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	993,821	1,406,369	754,302	273,252	116,158	3,543,902
1a	Audit Adjustments						
2	Cost Per Diem	57.6830	81.6280	43.7810	15.8600	6.7420	205.6940
3	Cost Per Diem Inflated	58.5680	83.6178	44.4527			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	58.5680	83.6178	44.4527	15.8600	6.7420	209.2405
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	57.1678		45.7446			
7	Provider Target Rate	58.0022		46.4122			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	83.6178	44.4527	13.6500	6.7420	194.7304
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2679	83.6178	44.4527	13.6500	6.7420	194.7304
15	Inflated Usual & Customary Charge	Usual and Customary Limitations not applied after 7/1/2002					

Provider has submitted Supplemental Schedule.



Florida Agency For Health Care Administration
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0 325686-00 - 2010/01

199.83

MCHS - Dunedin

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 5/1/1996 Year of Phase-In/ Full: RS to Start Calcs: 1996/01 Indexed Asset Value 3,516,514 FRVS Base Asset: 3,043,800 Occup Adj Factor: 0.9000 ROE Factor 0.030100	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	2,813,211	5.8331
	< 60% of Base:	True	20% ROE(2):	703,303	0.5370
	Interest Rate:	8.2500 %	Insurance Cost(3):	4,646	0.1181
	Chase Rate:	8.2500 %	Taxes Cost(3):	69,055	1.7554
	Amortization Rate:	8.2500 %	Home Office(3):	24,825	0.6311
	Interest Only:	True	Replacement(3&4):	170,373	0.0000
Yearly Payment:	229,940	Total FRVS PD:	8.8747		

(1) 80% Capital (\$2,813,211) amortized at 8.2500% for 20 years Interest of \$229,940 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8331

(2) 20% ROE (\$703,303) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5370

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	25,365
Comparison Date: 7/1/1982	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,043,800

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	83.6178	83.6178	0.7434	82.8744
Indirect Care	44.4527	44.4527	0.3952	44.0575
Property	13.6500	8.8747	0.0789	8.7958
ROE	6.7420	5.3850	0.0479	5.3371
ROE Adjustment	-5.3850	-5.3850	-0.0479	-5.3371
Quality Assess-Medicaid Share				\$11.1086
Supplemental Rate Add-on				\$7.1400
Totals	189.3454	183.2131	1.6288	199.8329

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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190.75

MCHS - Palm Harbor

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
 Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
2851 Tampa Rd Palm Harbor FL 34684 County: Pinellas[52] Region: Central[3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 9/28/1990 Acquired Date: 9/28/1990 Entered Medicaid 9/28/1990 Med # Active Date: 12/20/2007 Previous Med # 310395	06/01/2008-05/31/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 180 Maximum: 65,700 Max Annualized: 65,700 Total Patient: 59,691 Medicare: 19,432 Medicaid: 21,913 Medicaid Utilization 36.71073% Occupancy: 90.85388% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 112.38952% Weighted Low Occ Adjustment Factor: 100.00000%	Superior: 181 Standard: 0 Conditional: 0 Total: 181 Inflation FY Index: 1.78075163 Semester Index: 1.77482092 Cost: 0.99666955 Target: 1.01021645 DC FY Index: 1.74915329 DC Sem Index: 1.80700000 DC Inflation: 1.03307126 PS Target: 1.01459493

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	815,484	1,803,015	878,767	261,422	171,791	3,930,479
1a	Audit Adjustments						
2	Cost Per Diem	37.2146	82.2806	40.1025	11.9300	7.8397	179.3674
3	Cost Per Diem Inflated	37.0907	85.0017	39.9689			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	37.0907	85.0017	39.9689	11.9300	7.8397	181.8310
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.1284		44.2413			
7	Provider Target Rate	51.8746		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	37.0907	85.0017	39.9689	11.9300	7.8397	181.8310
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	37.0907	85.0017	39.9689	11.9300	7.8397	181.8310
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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190.75

MCHS - Palm Harbor

FRVS

FRVS Status as of this Semester:

On FRV [2]

Began FRVS: 9/28/1990 Year of Phase-In/ Full: RS to Start Calcs: 1990/07 Indexed Asset Value 6,796,930 FRVS Base Asset: 5,431,320 Occup Adj Factor: 0.9000 ROE Factor 0.032290	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00		Total Amount	Per Diem
	Type:	None [1]	80% Capital(1):	5,437,544	9.1274
	< 60% of Base:	True	20% ROE(2):	1,359,386	0.7423
	Interest Rate:	10.0000 %	Insurance Cost(3):	6,232	0.1044
	Chase Rate:	10.0000 %	Taxes Cost(3):	106,340	1.7815
	Amortization Rate:	10.0000 %	Home Office(3):	37,610	0.6301
	Interest Only:	True	Replacement(3&4):	223,386	0.0000
Yearly Payment:	539,705	Total FRVS PD:		12.3857	

(1) 80% Capital (\$5,437,544) amortized at 10.0000% for 20 years Interest of \$539,705 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1274

(2) 20% ROE (\$1,359,386) times the ROE factor (0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7423

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	30,174
Comparison Date: 1/1/1990	Current RS PBS:	48,357
Comparison Bed 180	Effective PBS Limitation	5,431,320

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	37.0907	37.0907	0.3298	36.7609
Direct Care	85.0017	85.0017	0.7557	84.2460
Indirect Care	39.9689	39.9689	0.3553	39.6136
Property	11.9300	12.3857	0.1101	12.2756
ROE	7.8397	6.2484	0.0556	6.1928
ROE Adjustment	-6.2484	-6.2484	-0.0556	-6.1928
Quality Assess-Medicaid Share				\$10.7171
Supplemental Rate Add-on				\$7.1400
Totals	175.5826	174.4470	1.5509	190.7532

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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191.47

Heartland of Zephyrhills

Type of Cost Report: Prospective [3] Type of Cost: Actual [2] Type of Rate: Prospective [1]
Type of Ownership: Private For profit [1] CHOW Status based on this Cost Report: No Change [1]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
38220 Henry Drive Zephyrhills FL 33540 County: Pasco [51] Region: Central [3] Area: 5 Control Private For profit [1] Current Class Central Large [6] Class at 1/94: North Large [2] Operating Ex > 18 months [1] Open Date: 1/25/1988 Acquired Date: 1/25/1988 Entered Medicaid 2/4/1988 Med # Active Date: 12/20/2007 Previous Med # 211834	10/01/2008-09/30/2009 Days In CR 365 First Used: 2010/01 Last Used: 2010/01 Unaudited [3] Initial CR? False	Number of Beds: 120 Maximum: 43,800 Max Annualized: 43,800 Total Patient: 40,224 Medicare: 9,189 Medicaid: 22,995	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 57.16736% Occupancy: 91.83562% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 113.60396% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation FY Index: 1.74800295 Semester Index: 1.77482092 Cost: 1.01534206 Target: 1.01021645 DC FY Index: 1.76400000 DC Sem Index: 1.80700000 DC Inflation: 1.02437642 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	1,198,230	1,674,461	890,507	226,271	124,239	4,113,708
1a	Audit Adjustments						
2	Cost Per Diem	52.1083	72.8185	38.7261	9.8400	5.4029	178.8958
3	Cost Per Diem Inflated	52.9077	74.5936	39.3202			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	52.9077	74.5936	39.3202	9.8400	5.4029	182.0644
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base	51.7583		44.2413			
7	Provider Target Rate	52.5137		44.8870			
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	46.2679	95.9170	55.2164	13.6500		
9	Prior Semester: Class Ceiling Target Base	46.4206		53.5615			
10	Target Rate Class Ceiling	46.8949		54.1087			
10a	New Provider Target Limitation						
10b	Base for line 10a						
11	Lesser of 5,7,8,10, 10a	46.2679	74.5936	39.3202	9.8400	5.4029	175.4246
12/13	Medicaid Adjustment Rate		0.6015	0.3170			
14	Prospective Per Diem 11	46.2679	75.1951	39.6372	9.8400	5.4029	176.3431
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



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191.47

Heartland of Zephyrhills

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS:	2/4/1988	Mortgage Information		Calculation of FRVS Per Diem		
Year of Phase-In/ Full:		Amount:	4,000,000.00		Total Amount	Per Diem
RS to Start Calcs:	1988/01	Type:	Variable [3]	80% Capital(1):	4,332,406	9.4600
Indexed Asset Value	5,415,508	< 60% of Base:	False	20% ROE(2):	1,083,102	0.8270
FRVS Base Asset:	3,530,760	Interest Rate:	6.0150 %	Insurance Cost(3):	2,875	0.0715
Occup Adj Factor:	0.9000	Chase Rate:	8.5000 %	Taxes Cost(3):	64,843	1.6120
ROE Factor	0.030100	Amortization Rate:	6.0150 %	Home Office(3):	21,895	0.5443
		Interest Only:	False	Replacement(3&4):	158,757	0.0000
		Yearly Payment:	372,914	Total FRVS PD:		12.5148

(1) 80% Capital (\$4,332,406) amortized at 6.0150% for 20 years Principal & Interest of \$372,914 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4600

(2) 20% ROE (\$1,083,102) times the ROE factor (0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8270

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	29,423
Comparison Date: 7/1/1987	Current RS PBS:	48,357
Comparison Bed 120	Effective PBS Limitation	3,530,760

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2679	46.2679	0.4113	45.8566
Direct Care	75.1951	75.1951	0.6685	74.5266
Indirect Care	39.6372	39.6372	0.3524	39.2848
Property	9.8400	12.5148	0.1113	12.4035
ROE	5.4029	4.4442	0.0395	4.4047
ROE Adjustment	-4.4442	-4.4442	-0.0395	-4.4047
Quality Assess-Medicaid Share				\$12.2600
Supplemental Rate Add-on				\$7.1400
Totals	171.8989	173.6150	1.5435	191.4715

***Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration
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210.11

Moosehaven

Type of Cost Report: Interim New Facility [2] Type of Cost: Estimated [1] Type of Rate: Interim [2]
Type of Ownership: Private Non-Profit [3] CHOW Status based on this Cost Report: New Provider [2]

Provider Information	Cost Report (CR)	Patient Days	Ratings Days
1701 Park Avenue Orange Park FL 32073 County: Clay [10] Region: North [1] Area: 4 Control Private Non-Profit [3] Current Class North Small [1] Class at 1/94: North Small [1] Operating Ex > 18 months [1] Open Date: 1/1/1922 Acquired Date: 1/1/1922 Entered Medicaid 4/17/2008 Med # Active Date: 4/17/2008 Previous Med #	07/01/2008-06/30/2009 Days In CR 365 First Used: 2008/01 Last Used: 2010/01 Unaudited [3] Initial CR? True	Number of Beds: 36 Maximum: 13,140 Max Annualized: 13,140 Total Patient: 9,855 Medicare: 493 Medicaid: 9,362	Superior: 0 Standard: 181 Conditional: 0 Total: 181
	Medicaid Utilization 94.99746% Occupancy: 75.00000% Statewide Low Occupancy Threshold: 80.83840% Medicaid Low Occupancy Threshold: 40.99830% Low Occupancy Adjustment Factor: 92.77769% Weighted Low Occ Adjustment Factor: 100.00000%	Inflation	
		FY Index: 1.76608631 Semester Index: 1.77482092 Cost: 1.00000000 Target: 1.01021645 DC FY Index: 1.75400000 DC Sem Index: 1.80700000 DC Inflation: 1.00000000 PS Target: 1.01459493	

Rate Calculations

Item	Description	Operating	Direct	InDirect	Property	ROE	Totals
1	Total Cost	455,836	940,095	516,311	135,000	0	2,047,242
1a	Audit Adjustments						
2	Cost Per Diem	48.6900	100.4160	55.1496	14.4200		218.6756
3	Cost Per Diem Inflated	48.6900	100.4160	55.1496			
4	Low Occupancy Adjustment						
5	Occupancy Adjusted/Inflated Per Diem	48.6900	100.4160	55.1496	14.4200		218.6756
5a	Interim Adjustment						
5b	Interim Adjusted Per Diem						
6	Prior Semester: Provider Target Base						
7	Provider Target Rate						
7a	Interim Adjustment						
7b	Interim Adjusted Provider Target Rate						
8	Cost Based Class Ceilings	49.2364	92.3475	57.8931	13.6500		
9	Prior Semester: Class Ceiling Target Base	47.0352		56.7282			
10	Target Rate Class Ceiling	47.5157		57.3078			
10a	New Provider Target Limitation	46.2666		54.6978			
10b	Base for line 10a	45.6011		53.9110			
11	Lesser of 5,7,8,10, 10a	46.2666	92.3475	54.6978	13.6500		206.9619
12/13	Medicaid Adjustment Rate						
14	Prospective Per Diem 11	46.2666	92.3475	54.6978	13.6500		206.9619
15	Inflated Usual & Customary Charge						

Usual and Customary Limitations not applied after 7/1/2002

Provider is on budget but has provided their own split between Direct and Indirect Care.



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210.11

Moosehaven

FRVS

FRVS Status as of this Semester: **On FRV [2]**

Began FRVS: 4/17/2008 Year of Phase-In/ Full: RS to Start Calcs: 1971/07 Indexed Asset Value 1,689,969 FRVS Base Asset: 0 Occup Adj Factor: 0.9000 ROE Factor 0.041040	Mortgage Information		Calculation of FRVS Per Diem		
	Amount:	0.00			
	Type:	None [1]	80% Capital(1):	1,351,975	8.7728
	< 60% of Base:	True	20% ROE(2):	337,994	1.1729
	Interest Rate:	0.0000 %	Insurance Cost(3):	15,100	1.5322
	Chase Rate:	7.7500 %	Taxes Cost(3):	0	0.0000
	Amortization Rate:	7.7500 %	Home Office(3):	0	0.0000
	Interest Only:	True	Replacement(3&4):	0	0.0000
Yearly Payment:	103,747	Total FRVS PD:	11.4779		

- (1) 80% Capital (\$1,351,975) amortized at 7.7500% for 20 years Interest of \$103,747 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$8.7728
- (2) 20% ROE (\$337,994) times the ROE factor (0.041040) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$1.1729
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

Per Bed Standard Determination	Used Per Bed Standard:	10,669
Comparison Date: 1/1/1972	Current RS PBS:	48,357
Comparison Bed 36	Effective PBS Limitation	384,084

Comparison of Reimbursement under Cost vs. FRVS

Components	Cost	FRVS	MTA*	Final Component
Operating Patient Care	46.2666	46.2666	0.4113	45.8553
Direct Care	92.3475	92.3475	0.8210	91.5265
Indirect Care	54.6978	54.6978	0.4863	54.2115
Property	13.6500	11.4779	0.1020	11.3759
ROE	0.0000	0.0000		
ROE Adjustment	0.0000	0.0000		
Supplemental Rate Add-on				\$7.1400
Totals	206.9619	204.7898	1.8206	210.1092

***Medicaid Trend Adjustment :**